

BRIGHTON & HOVE CITY COUNCIL

AUDIT, STANDARDS & GENERAL PURPOSES COMMITTEE

4.00pm 23 JUNE 2026

COUNCIL CHAMBER, HOVE TOWN HALL

DECISION LIST

Part One

1 EXTERNAL AUDIT PLAN 2025/26

Decision implemented at close of business on: unless called in

Contact Officer: Jane Strudwick

Tel: 01273 291255

Ward Affected: All Wards

RESOLVED –

That the Audit, Standards, and General Purposes Committee agrees to note the external audit plan document, having considered whether to notify the external auditor if there are any additional matters that it considers may also impact on the planned audit work and context for the financial year ending 31 March 2026.

1 INFORMING THE AUDIT RISK ASSESSMENT 2025/26

Decision implemented at close of business on: unless called in

Contact Officer: Jane Strudwick

Tel: 01273 291255

Ward Affected: All Wards

RESOLVED –

That the Audit, Standards, and General Purposes Committee:

- 1) Note the audit risk assessment document.
- 2) Indicate which (if any) additional matters it considers should be notified to the external auditor on the basis that they may also impact on the planned audit work and context for the financial year ending 31 March 2026.

1 INTERNAL AUDIT ANNUAL REPORT AND OPINION 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:

- 1) Note the work undertaken and the performance of Internal Audit in 2025/6 and the annual opinion of the Chief Internal Auditor.
- 2) Determine whether there are any matters that the Committee wishes to consider for the inclusion in the Council's Annual Governance Statement.
- 3) Agree that the Council's arrangements for internal audit proved effective during 2025/26.

1 COUNTER FRAUD ANNUAL 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 fraud activity completed during 1st April 2025 to 31st March 2026.

1 COUNTER FRAUD STRATEGY

Decision implemented at close of business on: unless called in

Ward Affected: All Wards

RESOLVED –

That the Audit, Standards, and General Purposes Committee approve the Council's Counter Fraud Strategy.

1 FORMAL APPROVAL OF THE ANNUAL GOVERNANCE STATEMENT 2025-2026

Decision implemented at close of business on: unless called in

Contact Officer: Rima Desai
Ward Affected: All Wards

Tel: 01273 291268

RESOLVED –

That the Audit, Standards, and General Purposes Committee approve the Annual Governance Statement 2025-2026.

1 STANDARDS UPDATE

Decision implemented at close of business on: unless called in

Contact Officer: Victoria Simpson
Ward Affected: All Wards

Tel: 01273 294687

RESOLVED –

That the Audit, Standards, and General Purposes Committee note the contents of this Report, including the information provided regarding the Independent Persons appointments.

1 INTERNAL AUDIT AND COUNTER FRAUD QUARTER 4 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.