BRIGHTON & HOVE CITY COUNCIL

AUDIT, STANDARDS & GENERAL PURPOSES COMMITTEE

4.00pm 23 JUNE 2026

COUNCIL CHAMBER, HOVE TOWN HALL

MINUTES

Present: Councillor West (Chair) Guilmant (Deputy Chair), Atkinson, Czolak, Helliwell, Hewitt, Lyons, and Parrott

Other Members present: Councillor Allen

PART ONE

1 PROCEDURAL BUSINESS

1a Declarations of substitutes

1.1 Councillor Parrott was present as a substitute for Councillor Loughran.

1b Declarations of interests

1.2 There were none.

1c Exclusion of the press and public

1.3 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.

1.4 **RESOLVED** - That the public are excluded from the meeting from items listed on Part 2 of the agenda.

2 MINUTES

2.1 **RESOLVED** – That the minutes of the previous meeting held on 21 April 2026 be approved and signed as the correct record.

3 CHAIR'S COMMUNICATIONS

3.1 The Chair provided the following communications:

Ali McManamon, Corporate Director City Operations, sends her apologies and Chris Wales, Director of IT&D, who will be joining us online, will be on hand for audit questions and in particular IT&D.

Sadly, Georgia Steers, our Counter Fraud lead, has experienced a close family bereavement and is unavailable to present understandably, the Annual Counter Fraud and Counter Fraud Strategy reports will be presented by Mark. I'm sure you've been prepping up but are maybe not going to be able to answer every member question and we'll bear that in mind. I'm sure members will wish to join me in expressing our condolences to Georgia.

I'm pleased to welcome Cllr Jacob Allen, Cabinet Member for Customer Services and Public Realm, who will be available to support our discussion of the Annual Governance Statement and will hopefully help reassure the committee that the improvement actions identified are priorities for the Cabinet.

Members will appreciate that part of the Internal Audit and Counter Fraud Quarter 4 progress report is of a sensitive nature and an exemption category has been applied. Members have just agreed to that exemption, so I will ask members to ensure they do not discuss the part 2 item in open session, we will need to move to into private session in order to discuss that. I appreciate many members will be unfamiliar with the working of this procedure, and it is the first time in my term as chair we have encountered this and it has been sometime since I've sat committee since I've had this situation, so I will ask our legal advisor when we get to those items to step us through and make sure we are getting right.

Can I finally say, given the interactions at the last committee, when we consider the Standards Quarterly Report, it is important to remind members that our enquiries remain fairly general about system and process, I know that's a challenge because we do wish to be able to discuss some of the particular complaints, but we mustn't stray too far into the specifics of any particular complaint. It's really not our role and it's not appropriate.

4 CALL OVER

4.1 The Democratic Services Officer called the agenda items to the committee. The following items were not called for discussion and therefore taken to be agreed in accordance with the officer's recommendations:

- Item 8 – Informing the Audit Risk Assessment 2025/26

4.2 All other items were called for discussion.

5 PUBLIC INVOLVEMENT

5.1 No public representations were received.

6 MEMBER INVOLVEMENT

6.1 No member representations were received.

7 EXTERNAL AUDIT PLAN 2025/26

7.1 The Committee considered the report of the External Auditor that provided members with an overview of the planning scope and timing of the council's statutory external audit for the financial year ending 31 March 2026. The plan sets out the risks identified ahead of the main audit work, levels of materiality for the financial statements, and the proposed audit fees for 2025/26.

7.2 Councillors Atkinson, Czolak, Guilmant, Lyons, and West asked questions and contributed to the debate of the report.

7.3 **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.

8 INFORMING THE AUDIT RISK ASSESSMENT 2025/26

8.1 **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.

9 INTERNAL AUDIT ANNUAL REPORT AND OPINION 2025/26

9.1 The Committee considered Internal Audit Annual Report and Opinion 2025/26 which gives an opinion on Brighton and Hove City Council's control environment for the year from the 1 April 2025 to 31 March 2026.

9.2 Councillors Atkinson, Guilmant, Helliwell, Hewitt, Parrott, and West asked questions and contributed to the debate of the report.

9.3 **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.

10 COUNTER FRAUD ANNUAL REPORT 2025/26

10.1 The Committee considered the Counter Fraud Annual Report 2025/26 providing members with an update on all counter fraud activity completed during 2025/26.

10.2 Councillor Hewitt and Councillor West asked questions and contributed to the debate of the report.

10.3 **RESOLVED –**

That the Audit, Standards, and General Purposes Committee note the fraud activity completed during 1st April 2025 to 31st March 2026.

11 COUNTER FRAUD STRATEGY

11.1 The Committee considered the Counter Fraud Strategy report which presented the recently updated Counter Fraud and Corruption Strategy.

11.2 Councillors Hewitt, Lyons, Parrott, and West asked questions and contributed to the debate of the report.

11.3 **RESOLVED –**

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

12 FORMAL APPROVAL OF THE ANNUAL GOVERNANCE STATEMENT 2025-2026

12.1 The Committee considered the report of the Director of People and Innovation, that provided members with an Annual Governance Statement (AGS) to report publicly on the extent to which it complies with its own code of governance. The report directly supports the Council Plan Outcome 4: A responsive council with well-run services – Good governance and financial resilience.

12.2 Councillors Atkinson, Czolak, Guilmant, Parrott, and West asked questions and contributed to the debate of the report.

12.3 **RESOLVED –**

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

13 STANDARDS UPDATE

13.1 The Committee considered an update on Standards-related matters.

13.2 Councillors Atkinson, Czolak, Guilmant, Helliwell, Lyons, and West asked questions and contributed to the debate of the report.

13.3 **RESOLVED –**

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

14 INTERNAL AUDIT AND COUNTER FRAUD QUARTER 4 PROGRESS REPORT 2025/26

14.1 The Committee considered an update on all internal audit and counter fraud activity completed during quarter 4 (2025/26), including a summary of all key audit findings.

14.2 Councillors Atkinson, Guilmant, Helliwell, Hewitt, Parrott, and West asked questions and contributed to the debate of the report.

14.3 **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.

15 ITEMS REFERRED FOR COUNCIL

15.1 No items were referred to Full Council for information.

16 ITEMS FOR THE NEXT MEETING

16.1 Councillor Guilmant requested that the recent CIPFA report on the i360 be considered at the next meeting of the Audit, Standards, and General Purposes Committee.

16.2 **RESOLVED –**

That the CIPFA report on the i360 be brought to the next meeting of Audit, Standards, and General Purposes on 22 September 2026.

17 PART TWO PROCEEDINGS

17.1 **RESOLVED** – That the Part 2 Items remain exempt from disclosure from the press and public.

18 INTERNAL AUDIT AND COUNTER FRAUD QUARTER 4 PROGRESS REPORT 2025-26 (EXEMPT CATEGORY 3)

18.1 As per the Part Two minutes.

The meeting concluded at 7.35pm

Signed Chair

Dated this day of