

**Brighton & Hove City Council**

**Audit & Standards Committee**

**4.00pm 26 September 2023**

**Council Chamber, Hove Town Hall**

**Minutes**

**Present:** Councillor West (Chair) Robinson (Opposition Spokesperson), Atkinson, Burden, Cattell, Czolak, Daniel and Meadows

**Other Members present:** Councillors

**Part One**

**16 PROCEDURAL BUSINESS**

**16a Declarations of substitutes**

16.1 There were none.

**16b Declarations of interests**

16.2 Councillor Atkinson declared an interest in Item 25 of the agenda as the subject of one of the complaints detailed. Councillor Atkinson stated that he would leave the Chamber during consideration of the report.

**16c Exclusion of the press and public**

16.3 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.

16.4 **Resolved** - That the press and public not be excluded from the meeting.

**17 MINUTES**

17.1 **Resolved** – That the minutes of the previous meeting held on 27 June be approved as the correct record.

**18 CALL OVER**

18.1 All items on the agenda were reserved for discussion.

**19 PUBLIC INVOLVEMENT**

There were none.

**20 MEMBER INVOLVEMENT**

There were none.

**21 AUDIT FINDINGS REPORT 2022/23**

21.1 The Committee considered a report of External Audit that set out the findings of the 2022/23 audit by the council's appointed external auditor. It included the key messages arising from the audit of the financial statements and the results of work undertaken to assess the Authority's arrangements to secure value for money in its use of its resources.

21.2 Councillors Robinson, Atkinson and Czolak asked questions on the report and contributed to the debate.

**21.3 Resolved-**

**1)** That the committee note the findings set out in the 2022/23 Audit Findings Report and asks questions of the auditor as necessary and raises any other matters relevant to the audit of the 2022/23 financial statements.

**22 AUDITED STATEMENT OF ACCOUNTS 2022/23**

22.1 The Committee considered a report of the Executive Director, Governance, Resource & People that provided information about the audit of the council's 2022/23 Statement of Accounts and recommended approval of the 2022/23 audited accounts and the Letter of Representation on behalf of the council.

22.2 Councillor Robinson moved a motion to amend recommendation 2.5 as shown below:

2.5 Delegates authority to the Chief Finance Officer for any final wording or immaterial adjustments to the accounts prior to publication **subject to the external auditor finding no misstatements.**

22.3 Councillor Burden seconded the motion.

22.4 Councillors Atkinson, Czolak and Medows asked questions and contributed to the debate.

22.5 The Chair then put the motion to the vote that passed.

22.6 The Chair then put the recommendations as amended to the vote that were approved.

**22.7 Resolved-**

That the Audit & Standards Committee:

- 1) Notes the findings of the external auditor Grant Thornton as set out in their audit findings report (a separate item on this agenda).
- 2) Notes the results of the public inspection of the accounts (paragraph 5).
- 3) Approves the Letter of Representation on behalf of the council (Appendix 1).
- 4) Approves the audited Statement of Accounts for 2022/23 (Appendix 3) subject to the auditor finding no material misstatements in the conclusion of the audit
- 5) Delegates authority to the Chief Finance Officer for any final wording or immaterial adjustments to the accounts prior to publication subject to the external auditor finding no misstatements.

**23 EXTERNAL AUDITORS ANNUAL REPORT 2022/23**

- 22.1 The Committee considered a report of External Audit that set out their Annual Report for the year ending 31 March 2023 reports on the council's value for money arrangements.
- 22.2 Councillors Robinson, Meadows, Atkinson, Czolak and Cattell asked questions and contributed to the debate of the report.

**22.3 Resolved-**

- 1) That the Audit & Standards Committee notes the Auditor's Annual Report (Value For Money) for the financial year ending 31 March 2023.

**24 INTERNAL AUDIT AND COUNTER FRAUD QUARTER 1 PROGRESS REPORT  
2023/24**

- 24.1 The Committee considered a report of the Executive Director, Governance, Resources & People that provided Members with an update on all internal audit and counter fraud activity completed during quarter 1 (2023/24), 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.

- 24.2 Councillors Robinson and Cattell asked questions on the report.

**24.3 Resolved-**

- 1) That the Committee note the report.

**25 STANDARDS UPDATE**

- 25.1 The Committee considered a report of the Executive Director, Governance, Resource & People that provided an update on Standards-related matters, including data on complaints alleging that Members have breached the Council's Code of Conduct for Members.

25.2 Councillors Cattell, West and Robinson asked questions and contributed to the debate of the report.

25.3 **Resolved-**

1) That the Audit & Standards Committee note the contents of this report.

**26 ITEMS REFERRED FOR COUNCIL**

26.1 No items were referred to Full Council for information.

**27 ITEMS FOR THE NEXT MEETING**

27.1 There were none.

The meeting concluded at 6.45pm