

Internal Audit
Investigation Scope
Prepared for: Brighton & Hove City Council

Background & Objective of the Investigation

Internal Audit & Counter Fraud have been approached to undertake an investigation following concerns raised in an article by the Brighton Argus published on the 31 March 2022. The article alleges that claims had been submitted Councillor Alex Phillips for periods when meetings had already finished or had not yet started. Given the potential for financial irregularity, Internal Audit have been asked to conduct a fact finding investigation into the allegation of false expense claims submitted by Cllr Alex Phillips.

The investigation will seek to confirm whether or not:

- Claims were made in line with BHCC Policy
- Claims were supported by appropriate evidence, where necessary
- Claims were made for an appropriate duration in respect of approved duties attended by Cllr Phillips

The investigation findings will be summarised in a report to the Monitoring Officer who will determine, following consultation with the Chair of Audit & Standards Committee and other relevant persons, whether any further action is required.

Work to be undertaken

The investigation will review expense claims submitted in the period March 2020 – March 2022 by Councillor Alex Phillips. The investigation will:

- Review any relevant policy, procedure or guidance relating to member expense claims
- Review all expense claims submitted by Cllr Phillips for the period
- Review receipts and supporting evidence
- Review attendance records for Cllr Phillips during the above period

Key Contacts

Lead Investigator	Georgia Steers – Senior Auditor
Assignment Manager	Simon White – Audit Manager

Audit Timeline and Reporting Arrangements

The investigation is due to commence in April 2022 and it is anticipated that any findings from this work will be reported to the Monitoring Officer.

Final Report Circulation	Abraham Ghebre-Ghiorghis – Executive Director Governance, People and Resources (Monitoring Officer)
---------------------------------	---

