



COTSWOLD
DISTRICT COUNCIL

Wednesday, 17 April 2024

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AUDIT AND GOVERNANCE COMMITTEE

A meeting of the Audit and Governance Committee will be held in the Council Chamber - Council Offices, Trinity Road, Cirencester, GL7 1PX on **Thursday, 25 April 2024 at 4.00 pm.**

Rob Weaver
Chief Executive

To: Members of the Audit and Governance Committee
(Councillors Nigel Robbins, Helene Mansilla, Patrick Coleman, Jeremy Theyer, Chris Twells, Len Wilkins and Michael Vann) and Independent Members (Christopher Bass and John Chessire)

Recording of Proceedings – The law allows the public proceedings of Council, Cabinet, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Committee Administrator know prior to the date of the meeting.

AGENDA

1. **Apologies**
To receive any apologies from members
2. **Substitute Members**
To note details of any substitution arrangements in place for the meeting.
3. **Declarations of Interest**
To receive any declarations of interest from Members and Officers, relating to items to be considered at the meeting.
4. **Minutes (Pages 5 - 10)**
To confirm the minutes of the meeting of the Committee held on 25 January 2024.
5. **Public Questions**
To deal with questions from the public within the open forum question and answer session of fifteen minutes in total. Questions or supplementary questions from each member of the public should be no longer than two minutes each and relate issues under the Committee's remit.
6. **Member Questions**
To deal with written questions by Members, relating to issues under the Committee's remit, with the maximum length of oral supplementary questions at Committee being no longer than one minute. Responses to any supplementary questions will be dealt with in writing following the meeting
7. **Statement of Accounts and Audit Opinion**
To follow
8. **Statement of Accounting Policies 2023/24 (Pages 11 - 36)**
Summary/Purpose
This report presents the accounting policies to be included in the 2023/24 Statement of Accounts. This provides Members with the opportunity to review and approve the policies in advance of the preparation of the Statement of Accounts 2023/24. Approving the accounting policies in advance of the preparation of the accounts represents best practice.

Recommendations
That the Audit and Governance Committee resolves to:
 1. Approve the draft accounting policies for 2023/24 included at Annex A;
 2. Note that further necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) are included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to this Committee.
9. **Internal Audit Plan 2024/25 (Pages 37 - 64)**
Summary/Purpose
To present to the Audit and Governance Committee the Internal Audit Plan 2024/25 for consideration and approval.

Recommendation

That the Audit and Governance Committee resolves to:

- I. Approve the proposed Internal Audit Plan 2024/25

10. **Internal Audit Progress Report (Pages 65 - 96)**

Purpose

To present a summary of the audit work concluded since the last meeting of this Committee.

Recommendation

That the Committee resolves to:

- I. Consider the reports at Annexes A and B and comment as necessary

11. **CFEU Update Report (RIPA and IPA annual update) (Pages 97 - 108)**

Summary/Purpose

To provide the Committee with assurance over the counter fraud activities of the Council. Direct updates will continue to be provided twice a year.

Work plans are presented to the Committee detailing progress and results for consideration and comment as the body charged with governance in this area.

The report also provides the annual update in relation to the Regulation of Investigatory Powers Act 2000 (RIPA), the Investigatory Powers Act 2016 (IPA) and the Council's existing authorisation arrangements.

Recommendation

That the Audit and Governance Committee resolves to:

- I. Consider the report and work plan at Annex A.

12. **Work Plan (Pages 109 - 112)**

To approve the work plan for 2024/25

(END)