



COTSWOLD
District Council

Friday, 16 May 2025

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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 **Tuesday, 27 May 2025 at 4.00 pm.**

Rob Weaver
Chief Executive

To: Members of the Audit and Governance Committee
Councillors to be appointed at Annual Council 21 May 2025; Christopher Bass and John Chesshire (Independent Members)

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 for absence.

The quorum for the Audit and Governance Committee is 3 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 7 - 16)

To confirm the minutes of the meeting of the Committee held on 28 January 2025.

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. **Risk Management Policy** (Pages 17 - 30)

Summary/Purpose

This report presents the latest version of the Council's Risk and Opportunity Management Strategy.

Recommendation

That the Audit and Governance Committee resolves to:

- I. Approve the Risk and Opportunity Management Strategy.

8. **Annual Governance Statement – Action Plan Update** (Pages 31 - 38)
Summary/Purpose
This report presents the Audit and Governance Committee with a progress update for the Annual Governance Action plan for 24/25.
- Recommendation
That the Audit and Governance Committee resolves to:
1. Note the progress updates.
9. **Internal Audit Plan and Charter** (Pages 39 - 60)
Summary/Purpose
To present to the Audit and Governance Committee the Internal Audit Plan and Charter and Mandate for 2025/26 for consideration and approval.
- Recommendation
That the Audit and Governance Committee resolves to:
- I. Approve the proposed Internal Audit Plan 2025/26 and Internal Audit Charter & Mandate.
10. **Internal Audit Progress Report** (Pages 61 - 82)
Summary/Purpose
To present a summary of the audit work concluded since the last meeting of this Committee.
- Recommendation
That the Audit and Governance Committee resolves to:
- I. Note the report.
11. **Update on Government overhaul of local audit in England** (Pages 83 - 102)
Summary/Purpose
To provide a briefing on Local Audit Reform following the Government consultation response.
- Recommendation
To note the briefing note on Local Audit Reform.
12. **2024/25 External Audit Plan** (Pages 103 - 122)
Summary/Purpose
To receive the 2024/2025 Audit Plan from Bishop Fleming, the Council's external auditors.

Recommendation

That the Audit and Governance Committee resolves to:

- I. Consider and note the 2024/2025 External Audit Plan.

13. **CFEU Update Report (RIPA and IPA annual update)** (Pages 123 - 132)

Summary/Purpose

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

Work streams 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 Committee:

- I. Considers and comments on the report.

14. **Whistleblowing Policy** (Pages 133 - 156)

Summary/Purpose

To present the Audit and Governance Committee with an updated Whistle-Blowing Policy for approval.

To update and replace the existing Whistle-Blowing Policy to highlight key legislation and the roles and responsibilities of Members, Officers and other parties.

Recommendation

That the Committee resolves to:

1. Approve and adopt the Policy attached to this report.
2. Authorises the Monitoring Officer to approve future minor amendments to the Policy in consultation with the Counter Fraud and Enforcement Unit, Legal Services and the Leader of the Council.

15. **Annual Standards Update** (Pages 157 - 172)

Summary/Purpose

To present the Audit and Governance Committee with standards updates and issues, including Code of Conduct Complaints for the year ending 31 March 2025.

Recommendations

That Committee resolves to:

1. Note the update for the financial year 2024 - 2025.
2. Note the Committee on Standards in Public Life's response to the

Government's consultation: "Strengthening the standards and conduct framework for local authorities in England".

16. **2024/25 Draft Accounting Policies** (Pages 173 - 200)

Summary/Purpose

This report presents the accounting policies to be included in the 2024/25 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 2024/25. Approving the accounting policies in advance of the preparation of the accounts represents best practice.

Recommendations

It is recommended that:

1. The Audit and Governance Committee considers and approves the draft accounting policies for 2024/25 included at Annex A;
2. 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.

(END)