



**COTSWOLD**  
District Council

Monday, 22 September 2025

Tel: 01285 623226

e-mail: [democratic@cotswold.gov.uk](mailto:democratic@cotswold.gov.uk)

## **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, 30 September 2025 at 4.00 pm.**

Jane Portman  
Interim Chief Executive

To: Members of the Audit and Governance Committee  
(Councillors Nigel Robbins, Helene Mansilla, Jeremy Theyer, Len Wilkins, Jon Wareing, Nick Bridges, Tony Dale, Christopher Bass and John Chesshire)

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 relating to items to be considered at the meeting.
4. **Minutes** (Pages 5 - 16)  
To confirm the minutes of the meeting of the Committee held on 14 July 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 one minute 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. **Local Code of Corporate Governance** (Pages 17 - 72)  
Purpose  
To present the latest version of the Local Code of Corporate Governance for adoption by Cotswold District Council.  
  
Recommendation  
That the Committee resolves to:
  1. Adopt the latest version of the Local Code of Corporate Governance
8. **Internal Audit Progress Report** (Pages 73 - 100)  
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:

1. Note the report

## 9. **Q1 Prudential Indicators (Treasury Management)** (Pages 101 - 108)

### Purpose

To report to the Audit and Governance Committee the quarter one Treasury Management Indicators as required by the CIPFA Treasury Management Code.

### Recommendation

That the Audit and Governance Committee resolves to:

1. Note the 2025/26 Treasury Management Indicators (Q1).

## 10. **Counter Fraud and Enforcement Unit Update Report** (Pages 109 - 152)

### Purpose

To provide the Committee with assurance over the counter fraud activities of the Council and to update the Committee in relation to the areas of fraud risk mitigation. Direct updates will continue to be provided biannually.

To present the Committee with an updated Fraud Risk Strategy 2025, Fraud Compliance Report and Fraud Response Plan, so that they may consider the approach taken by the Counter Fraud and Enforcement Unit Partnership as the body charged with governance in this area. To provide assurance to the Committee that the risks of fraud committed against the Council are recognised, managed and mitigated in accordance with Council priorities, and changing fraud trends.

### Recommendation

That the Committee resolves to:

1. Note the report and attachments; Fraud Risk Strategy 2025, Fraud Compliance Report and Fraud Response Plan are appended at Annex A, B and C respectively.

## 11. **Procurement Investigation - Counter Fraud and Enforcement Unit** (Pages 153 - 174)

### Purpose

To present the Committee with a report on findings from an investigation into concerns related to three specific procurement activities of Cotswold District Council.

To provide assurance to the Committee that the risks of fraud committed against the Council or within the Council are recognised, managed, and mitigated

appropriately.

Recommendations

That the Committee resolves to:

1. Note the report.
2. Request an update on the action plan being brought back to the committee in April 2026.

12. **Audit and Governance Committee Work Plan** (Pages 175 - 178)

For the Committee to review and note its work plan.