



COTSWOLD
District Council

Monday, 30 March 2026

Tel: 01285 623226

e-mail: 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 **Thursday, 9 April 2026 at 4.00 pm.**

A handwritten signature in cursive script that reads 'J Portman'.

Jane Portman
Chief Executive

To: Members of the Audit and Governance Committee
(Councillors Helene Mansilla, Nick Bridges, Paul Hodgkinson, Jeremy Theyer, Craig Thurling, Jon Wareing, Len Wilkins, Nick Craxton and Christopher Bass)

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 - 12)
To confirm the minutes of the meeting of the Committee held on 27 January 2026.
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. **Audit and Governance Committee Work Plan** (Pages 13 - 16)
For the Committee to review and note its work plan.
8. **Procurement Action Plan - Follow-Up** (Pages 17 - 26)
To present the Committee with an update on actions set out in the Procurement Action Plan (Annex B to the Procurement Investigation - Counter Fraud and Enforcement Unit report, 30 September 2025).

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.

9. **Annual Governance Action Plan 25/26 Update** (Pages 27 - 36)
This report presents the Audit & Governance Committee with an update for the Annual Governance Action plan for 2025/26
10. **Strategic Risk Register and Risk Management Policy** (Pages 37 - 58)
The report sets out the current Strategic Risk Register for the Council and current Risk Management Strategy.
11. **Internal Audit Progress Report - April** (Pages 59 - 82)
To present a summary of the audit work concluded since the last meeting of this Committee.
12. **CFEU Update Report (Including RIPA and IPA annual update)** (Pages 83 - 94)
To provide the Committee with assurance over the counter fraud activities of the Council. Direct updates will continue to be provided biannually.
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.
13. **Statement of Accounting Policies 2025/26** (Pages 95 - 122)
This report presents the accounting policies to be included in the 2025/26 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 2025/26. Approving the accounting policies in advance of the preparation of the accounts represents best practice.
14. **Q3 Treasury Management Prudential Indicators** (Pages 123 - 130)
To report to the Audit and Governance Committee the quarter three Treasury Management Indicators as required by the CIPFA Treasury Management Code.
15. **2025/26 External Audit Plan** (Pages 131 - 154)
To receive the 2025/2026 Audit Plan from Bishop Fleming, the Council's external auditors.
16. **Proposal to Appoint New Member of the Standards Hearings Sub-Committee**
This item is to propose that the Audit and Governance Committee meeting appoint a Councillor as a new member of the Standards Hearings Sub-Committee.
17. **Proposal to Change Audit & Governance Committee date**
This item is to propose that the Audit and Governance Committee meeting scheduled for 8 June 2026 be moved to 27 July to allow for the Statement of Accounts 2025/26 to be presented to the Committee.

