COTSWOLD
District Council

Thursday 16 July 2026

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AUDIT & GOVERNANCE COMMITTEE

A meeting of the Audit & Governance Committee will be held in the Council Chamber - Council Offices, Trinity Road, Cirencester, GL7 1PX on **Monday, 27 July 2026 at 4.00 pm.**

JHPortman

Jane Portman
Chief Executive

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

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 7 - 18)
To confirm the minutes of the meeting of the Committee held on 9 April 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. **Strategic Risk Register** (Pages 19 - 30)
Purpose:
To present the current Strategic Risk Register for the Council.

Recommendation:
That the Audit and Governance Committee:
   1. Reviews the Strategic Risk Register and mitigation measures

8. **Annual Governance Statement (With Information Governance Update & Senior Information Risk Owner (SIRO) Annual Highlight Report 2025/26)** (Pages 31 - 80)
Purpose:
The purpose of this report is to present the Audit and Governance Committee with the Annual Governance Statement for 2025/26 and set out the Action Plan

for 2026/27.

Recommendations:
That Audit and Governance Committee resolves to:

1. Endorse the Annual Governance Statement for 2025/26 and the Action Plan for 2026/27
2. Note the 2025/26 SIRO report

9. **Annual Standards Update** (Pages 81 - 88)
Purpose:
To present the Audit and Governance Committee with standards updates and issues, including Code of Conduct Complaints for the year ending 31 March 2026.

Recommendation:
That Committee resolves to:

1. Note the update for the financial year 2025/26.

10. **Annual Complaints Report and Annual Local Government Ombudsman Report 2025/26** (Pages 89 - 122)
Purpose:
This report provides a review of the organisation's complaints handling performance and service improvement over the financial year 1 April 2025 – 31 March 2026.

The report is written in line with the Councils Complaints Policy and Procedure which was introduced on 1 April 2025. The policy meets the requirements of the Local Government and Social Care Ombudsman's Complaint Handling Code.

The report also presents the Annual Complaints statistics as provided by the Local Government and Social Care Ombudsman letter for the year 1st April 2025 – 31st March 2026.

Recommendations:

1. That the Committee note the content of the report and the Local Government and Social Care Ombudsman's annual letter for 25/26.
2. That the Committee approve the recommended changes to the Complaints Policy and Procedure in relation to the use and response to Artificial Intelligence generated complaint.

11. **Internal Audit Opinion 2025/26** (Pages 123 - 152)
Purpose:

To present a summary of the work undertaken by Internal Audit during 2025/26 and to give an overall opinion on levels of assurance resulting from this work.

Given that the Internal Audit Annual Opinion provides a comprehensive summary of audit activity and outcomes for the year, it is considered unnecessary to present a separate quarterly monitoring report on this occasion. Instead, a condensed report has been prepared, providing a summary of the audit work completed since the last meeting of the Committee.

Recommendation:

That the Audit and Governance Committee resolves to:

1. Consider the report and comments as necessary.

12. **2025/26 Statement of Accounts (Draft)** (Pages 153 - 268)

Purpose:
The Statement of Accounts for 2025/26 shows the financial position of the Council as of 31 March 2026 as well as the performance during the year. Under the Council's Constitution, the Audit and Governance Committee is charged with the responsibility of the approval of the accounts. This report presents to the Committee for consideration the draft Statement of Accounts for the year ended 31 March 2026.

Recommendations:
That the Audit and Governance resolves to note:

1. The draft unaudited Statement of Accounts 2025/26 (as attached at **Annex A**)
2. Key highlights from the Statement of Accounts 2025/26 as set out within this report.

13. **Treasury Management Outturn 2025/26** (Pages 269 - 286)

Purpose:
To receive and discuss details of the Council's Treasury management performance for the period 01 April to 31 March 2026.

Recommendations:
That Audit and Governance Committee resolves to:

1. Consider the Council's Treasury Management performance for the period 1 April 2025 to 31 March 2026.
2. Agree any comments to be passed to full Council when considering this item.

14. **To approve minor amendments to the Code of Conduct Complaint Handling arrangements** (Pages 287 - 298)

Purpose:

To consider minor amendments to the Code of Conduct Complaint Handling arrangements as detailed in red on the attached document.

Recommendation:

1. To approve proposed minor amendments to the Code of Conduct Complaint Handling arrangements.

15. **Audit and Governance Committee Work Plan** (Pages 299 - 302)

Purpose:

For the Committee to review and note its work plan.

Recommendation:

That the Committee approves the Audit and Governance Committee work plan.