



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	AUDIT AND GOVERNANCE COMMITTEE – 9 APRIL 2026
Subject	PROCUREMENT ACTION PLAN UPDATE – APRIL 2026
Wards affected	All
Accountable member	Councillor Mike Every, Leader of the Council Email: mike.every@cotswold.gov.uk
Accountable officer	David Stanley, Deputy Chief Executive and Section 151 Officer Email: david.stanley@cotswold.gov.uk
Report author	David Stanley, Deputy Chief Executive and Section 151 Officer Email: david.stanley@cotswold.gov.uk
Summary/Purpose	<p>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).</p> <p>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.</p>
Annexes	<ul style="list-style-type: none">• Annex A – Procurement Action Plan (Update).
Recommendation(s)	That the Committee: <ol style="list-style-type: none">1. Considers and comments on the report.2. Requests an update on the action plan be brought back to the committee in October 2026.
Corporate priorities	<ul style="list-style-type: none">• Delivering Good Services
Key Decision	NO
Exempt	NO



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Consultees/ Consultation	Corporate Leadership Team, Leader of the Council, Cabinet Member for Finance
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1. EXECUTIVE SUMMARY

- 1.1** Audit and Governance Committee considered the report from the Counter Fraud and Enforcement Unit (“CFEU”) regarding procurement at their meeting on 30 September 2025.
- 1.2** In reviewing the findings from the investigation, the Council’s Corporate Leadership Team (“CLT”) developed an Action Plan to strengthen the internal controls around procurement with a number of additional measures being put agreed and actioned.
- 1.3** Significant progress has been made against the Action Plan with 4 of 8 actions delivered in full.
- 1.4** This report provides the April 2026 update to members against the Action Plan and proposes a further update is given to the committee in October 2026.
- 1.5** In administering its responsibilities, the council has a duty to prevent fraud and corruption, whether it is attempted by someone outside or within the council such as another organisation, a resident, an employee, or a councillor.
- 1.6** The council is committed to an effective counter fraud and corruption culture, by promoting high ethical standards and encouraging the prevention and detection of fraudulent activities, thus supporting corporate priorities and community plans.
- 1.7** As the body charged with governance in this area, the Audit and Governance Committee oversees the Council’s counter fraud arrangements, and it is therefore appropriate for the Committee to be updated in relation to counter fraud activity.

2. PROCUREMENT ACTION PLAN UPDATE

- 2.1** The Council’s Corporate Leadership Team (“CLT”) have reviewed the Action Plan and considered whether the internal controls around procurement have been adequately strengthened.
- 2.2** A number of actions have been completed in full and are considered closed for the purposes of this update:
 - Action 1 – Constitution (Contract Rules)
 - Action 2 – Mandatory eForm for purchase >£5,000
 - Action 3 – Mandatory Officer Training
 - Action 4 – Procurement Toolkit



- 2.3** The following actions are still open and are on target with significant progress made or enhancements to internal controls:
- Action 6 – Review of the Terms of Reference
 - Action 7 – Improved Financial Reporting
 - Action 8 – Implementation of Purchase to Pay
 - Action 9 – Mandatory Member Briefing on Procurement
- 2.4** One action has been removed from the Action Plan. Action 5 has been removed as Action 2 is providing adequate additional internal controls to the procurement process. Implementation of the Agresso Business World (“ABW”) procurement module would not provide any significant additional reporting/internal controls and is not considered a good use of limited resources.
- 2.5** The Action Plan includes details of the accountable officer and if applicable an updated deadline for completion of each activity. It is proposed that Audit and Governance Committee receive a final follow-up report on the Action Plan at their meeting on 05 October 2026.



3. FINANCIAL IMPLICATIONS

- 3.1** Whilst there are no financial implications arising directly from this report, the council is required to prevent fraud and corruption.
- 3.2** The council must ensure that all procurement activities are undertaken in accordance with the relevant legislation and in compliance with the council's constitution, financial procedure rules and contract rules. This will reduce the risk of fraud and corruption and mitigate risk of reputational damage and financial loss.

4. LEGAL IMPLICATIONS

- 4.1** To procure supplies and services effectively and to support the delivery of strategic priorities, all procurement and contracting activity needs to comply with all applicable legislation, directives and regulations.

5. RISK ASSESSMENT

- 5.1** The council is required proactively to tackle fraudulent activity in relation to the abuse of public funds. The Counter Fraud and Enforcement Unit provides assurance in this area.
- 5.2** Failure to undertake such activity would accordingly not be compliant and expose the Authority to greater risk of fraud and/or corruption.
- 5.3** If the council does not have effective counter fraud and corruption controls, it risks both assets and reputation.

6. EQUALITIES IMPACT

- 6.1** Effective counter fraud controls and a zero-tolerance approach to internal misconduct promotes a positive work environment.

7. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 7.1** None directly.



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8. BACKGROUND PAPERS

8.1 None.

(END)