



COTSWOLD
District Council

**AUDIT AND GOVERNANCE COMMITTEE WORK PLAN
31 MARCH 2026 – 30 APRIL 2027**

Audit and Governance Committee

The Audit and Governance Committee responsible for monitoring the adequacy and effectiveness of the Council's governance arrangements. This includes overseeing the audit function, annual accounts and the work of the internal auditors, promoting and maintaining high standards of conduct of members and, through its Standards Hearings Sub-Committee, determining complaints that an elected member of the district council or a town or parish council within the district are has breached the code of conduct.

The Committee has the following powers under the Council's Constitution:

- The Committee has the right to require the attendance of any Council officers and/or members in order to respond directly to any issue under consideration;
- To review any issues referred to it by the Chief Executive, other statutory officer or any Council body; and
- The power to call expert witnesses from outside the Council to give advice on matters under review or discussion.

This work programme sets out the expected business for meetings of the Audit and Governance Committee.

Item	Meeting Date	Lead Officer
9 April 2026		
Audit and Governance Committee Work Plan	9 Apr 2026	Angela Claridge, Director of Governance and Development (Monitoring Officer) Angela.Claridge@Cotswold.gov.uk

Procurement Action Plan - Follow-Up	9 Apr 2026	Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit emma.cathcart@cotswold.gov.uk
Annual Governance Action Plan 25/26 Update	9 Apr 2026	David Stanley, Deputy Chief Executive and Chief Finance Officer David.Stanley@cotswold.gov.uk
CDC Strategic Risk Register and Risk Management Policy	9 Apr 2026	David Stanley, Deputy Chief Executive and Chief Finance Officer David.Stanley@cotswold.gov.uk
Internal Audit Progress Report - April	9 Apr 2026	Lucy Cater, Assistant Director (SWAP) lucy.cater@publicagroup.uk
CFEU Update Report (RIPA and IPA annual update)	9 Apr 2026	Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit emma.cathcart@cotswold.gov.uk
STATEMENT OF ACCOUNTING POLICIES 2025/26	9 Apr 2026	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk
Q3 Treasury Management Prudential Indicators	9 Apr 2026	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk
2025/26 External Audit Plan	9 Apr 2026	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk

8 June 2026

Internal Audit Plan 2026/27 and Internal Audit Charter Mandate	8 Jun 2026	Lucy Cater, Assistant Director (SWAP) lucy.cater@publicagroup.uk
Annual Governance Statement	8 Jun 2026	Angela Claridge, Director of Governance and Development (Monitoring Officer) Angela.Claridge@Cotswold.gov.uk
Internal Audit Opinion 2025/26	8 Jun 2026	Lucy Cater, Assistant Director (SWAP) lucy.cater@publicagroup.uk

5 October 2026

Counter Fraud and Enforcement Unit Update- Risk and Corporate Delivery	5 Oct 2026	Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit emma.cathcart@cotswold.gov.uk
Q1 Prudential Indicators (Treasury Management) 2026/27	5 Oct 2026	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk

10 December 2026

External Auditors Annual Report 2025/26	10 Dec 2026	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk
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26 January 2027		
Annual Treasury Management Strategy and Non-Treasury Management Investment Strategy 2027/28 Report 2027/28	26 Jan 2027	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk
Annual Capital Strategy Report 2027/28	26 Jan 2027	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk
15 April 2027		
Counter Fraud and Enforcement Unit Annual Update (RIPA/IPA)	15 Apr 2027	Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit emma.cathcart@cotswold.gov.uk
External Audit - Statement of Accounts 2025/26 and Audit Opinion (ISA260)	15 Apr 2027	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk
Q3 Prudential Indicators (Treasury Management) 2026/27	15 Apr 2027	Michelle Burge, Chief Accountant and Deputy Section 151 Officer michelle.burge@cotswold.gov.uk