

# Cheltenham Borough Council Audit, Compliance and Governance Committee

**Meeting date:** 22 October 2024

**Meeting time:** 6.00 pm

**Meeting venue:** Council Chamber - Municipal Offices

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## **Membership:**

Councillors Adrian Bamford (Chair), Ashleigh Davies, Chris Day, Cathal Lynch, Ben Orme (Vice-Chair), Julian Tooke and Dr David Willingham

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**Contact:** [democraticservices@cheltenham.gov.uk](mailto:democraticservices@cheltenham.gov.uk)

**Phone:** 01242 264 129

# Agenda

## **1 Apologies**

## **2 Declarations of interest**

## **3 Minutes of the last meeting (Pages 5 - 10)**

To approve the minutes of the last meeting, held 10 July 2024.

## **4 Public and Member Questions**

These must be received no later than 12 noon on the seventh working day before the date of the meeting

## **5 Update from Grant Thornton, external auditor (Pages 11 - 12)**

Peter Barber, Key Audit Partner, Grant Thornton

## **5a Disclaimer of opinion due to backstop (Pages 13 - 16)**

## **5b Audit Findings Report 2022-23 (Pages 17 - 22)**

## **5c Auditor's Annual Report 2021-22 and 2022-23 (Pages 23 - 58)**

## **6 2022-23 Final Accounts, including Letter of Representation (Pages 59 - 196)**

Gemma Bell, Director of Finance and Assets (Deputy S151 Officer)

## **7 Update from External Auditor and the 2023-24 Audit Plan (Pages 197 - 212)**

Bishop Fleming, external auditor

## **8 Internal Audit Progress Report (Pages 213 - 236)**

Lucy Cater, Assistant Director, SWAP Internal Audit Services

## **9 Counter Fraud and Enforcement Unit update (Pages 237 - 244)**

Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit

## **10 Review of Risk Register (Pages 245 - 254)**

Ann Wolstencroft, Head of Performance, Projects and Risk

## **11 Review of Risk Management Policy (Pages 255 - 300)**

Ann Wolstencroft, Head of Performance, Projects and Risk

**12 Any other item the chairman determines to be urgent and requires a decision**

**13 Date of next meeting**

Wednesday 22 January 2025