

Cheltenham Borough Council Audit, Compliance and Governance Committee

Meeting date: 28 May 2025

Meeting time: 6.00 pm

Meeting venue: Council Chamber - Municipal Offices

Membership:

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

Co-optee: Duncan Chittenden

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Contact: democraticservices@cheltenham.gov.uk

Phone: 01242 264 129

Agenda

1 Apologies

2 Declarations of interest

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

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 External Audit Plan 2024-25 (Pages 11 - 28)

Report of Nathan Coughlin, Bishop Fleming, external auditor

6 Internal Audit Plan 2025-26 and Internal Audit Charter and Mandate (Pages 29 - 44)

Report of Lucy Cater, Head of Internal Audit and Assistant Director, SWAP Internal Audit Services

7 Internal Audit Update (Pages 45 - 66)

Report of Lucy Cater, Head of Internal Audit and Assistant Director, SWAP Internal Audit Services

8 Counter Fraud Unit Report (including RIPA/IPA update) (Pages 67 - 78)

Report of Emma Cathcart, Head of Service Counter Fraud and Enforcement Unit (CFEU)

9 Whistle-blowing Policy update (Pages 79 - 104)

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

10 Draft Accounting Policies 2024-25 (Pages 105 - 132)

Report of Gemma Bell, Director of Finance and Assets, CBC

11 Review of Risk Register (Pages 133 - 138)

Update from Victoria Bishop, Governance, Risk and Assurance Manager, CBC

12 Audit, Compliance and Governance Annual Report to Council, 2024-25

Verbal report from Councillor Bamford, Chair of Audit, Compliance and Governance Committee

13 Work Programme (Pages 139 - 140)

Agenda items to be considered at the next meeting

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

15 Date of next meeting

09 July 2025