

Cheltenham Borough Council Audit, Compliance and Governance Committee

Meeting date: 22 April 2026

Meeting time: 6.00 pm

Meeting venue: Council Chamber - Municipal Offices

Membership:

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

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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 - 8)

To approve the minutes of the meeting held on 23 February 2026

4 Auditor's Annual Report, 2024-25 (Pages 9 - 32)

Report of Bishop Fleming, external auditor

5 Audit Completion Report 2024-25 (Pages 33 - 60)

Report of Bishop Fleming, external auditor

6 External Audit Plan 2025-26 (Pages 61 - 82)

Report of Bishop Fleming, external auditor

7 Internal Audit Plan 2026-27 and Internal Audit Charter and Mandate 2026-27 (Pages 83 - 104)

Report of Lucy Cater, Assistant Director, South West Audit Partnership (SWAP)

8 Internal Audit Update, April 2026 (Pages 105 - 120)

Report of Lucy Cater, Assistant Director, South West Audit Partnership (SWAP)

9 Draft Accounting Policies 2025-26 (Pages 121 - 152)

Report of Adele Taylor, Interim Director of Finance and Operations & S151 Officer

10 Counter Fraud and Enforcement Unit Report (Pages 153 - 162)

Review of Adele Taylor, Interim Director of Finance and Operations & S151 Officer

11 Corporate Risk Register Update, April 2026 (Pages 163 - 168)

Report of Margaret Anderson, Interim Governance, Risk and Assurance officer

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

13 Date of next meeting

15 July 2026

14 LOCAL GOVERNMENT ACT 1972 - EXEMPT INFORMATION

The committee is recommended to approve the following resolution:-

“That in accordance with Section 100A(4) Local Government Act 1972 the public be excluded from the meeting for the remaining agenda items as it is likely that, in view of the nature of the business to be transacted or the nature of the proceedings, if members of the public are present there will be disclosed to them exempt information as defined in paragraph 3, Part (1) Schedule (12A) Local Government Act 1972, namely:

Paragraph 3: Information relating to the financial or business affairs of any particular person (including the authority holding that information)

15 Exempt Minutes, 28 January 2026 (Pages 169 - 172)

To approve the exempt minutes of the meeting held on 28 January 2026

16 Confidential Risk Register Update, April 2026 (Pages 173 - 176)

Report of Margaret Anderson, Interim Governance, Risk and Assurance Officer