



# RUSHMOOR BOROUGH COUNCIL

## AUDIT AND GOVERNANCE COMMITTEE

*at the Council Offices, Farnborough on  
Wednesday, 26th November, 2025 at 7.00 pm*

**To:**

Cllr C.W. Card  
Cllr Sue Carter  
Cllr A.H. Crawford  
Cllr P.J. Cullum  
Cllr C.P. Grattan  
Cllr Sarah Spall  
Cllr P.G. Taylor  
Cllr Jacqui Vosper  
Cllr Ivan Whitmee  
Cllr Becky Williams

**Standing Deputies:**

Cllr Leola Card, Cllr Thomas Day, Cllr A.H. Gani, Cllr Rhian Jones, Cllr Halleh Koohestani, Cllr S.J. Masterson, Cllr T.W. Mitchell.

Enquiries regarding this agenda should be referred to the Committee Administrator,  
Lucy Bingham, Democratic Services, Tel. (01252 398128) or email  
[lucy.bingham@rushmoor.gov.uk](mailto:lucy.bingham@rushmoor.gov.uk).

# **A G E N D A**

## **1. APPOINTMENT OF CHAIR –**

To appoint a Chair of the Audit and Governance Committee for the remainder of the 2025/26 Municipal Year.

## **2. APPOINTMENT OF VICE-CHAIR –**

To appoint a Vice-Chair of the Audit and Governance Committee for the remainder of the 2025/26 Municipal Year.

## **3. MINUTES – (Pages 1 - 4)**

To confirm the Minutes of the Meeting held on 24th September, 2025 (copy attached).

## **4. EXTERNAL AUDIT - DRAFT PROGRESS UPDATE 2024/25 – (Pages 5 - 10)**

To receive the Executive Head of Finance's Audit Progress Report (copy attached), which provides a draft progress update from Ernst & Young (EY) on the 2024/25 external audit.

## **5. INTERNAL AUDIT - AUDIT PROGRESS REPORT – (Pages 11 - 28)**

To consider Southern Internal Audit Partnership's (SIAP) Report No. SIAP25/05 (copy attached), which outlines an update on audit work completed to date, progress against the audit plan and tracking of the implementation of management actions.

## **6. RISK MANAGEMENT PROCESS 2024/25 – (Pages 29 - 80)**

To consider the Executive Director's Report No. ED2510 (copy attached), which includes the annual report on the risk management arrangements and an update on the development of the corporate risk appetite.

## **7. INTERNAL AUDIT REPORT - USE OF AGENCY STAFF –**

The Statutory Officers to provide a verbal update regarding the report.

## **8. ANNUAL GOVERNANCE STATEMENT UPDATE – (Pages 81 - 84)**

To receive the Financial Governance Manager's Report No. FIN2518 (copy attached), which details progress towards the implementation of the actions in the Annual Governance Statement (AGS).

## **9. TREASURY MANAGEMENT AND NON-TREASURY INVESTMENT OPERATIONS 2025/26 – (Pages 85 - 102)**

To receive the Executive Head of Finance's Report No. FIN2517 (copy attached), which outlines the main activities of the Treasury Management and Non-Treasury Investment Operations during 2025/26.

### **PUBLIC PARTICIPATION AT MEETINGS**

Members of the public may ask to speak at the meeting on any of the items on the agenda by writing to the Committee Administrator at the Council Offices, Farnborough by 5.00 pm two working days prior to the meeting.

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