



## RUSHMOOR BOROUGH COUNCIL

# AUDIT AND GOVERNANCE COMMITTEE

*at the Council Offices, Farnborough on  
Wednesday, 25th March, 2026 at 7.00 pm*

**To:**

Cllr Bill O'Donovan (Chair)  
Cllr P.J. Cullum (Vice-Chair)

Cllr C.W. Card  
Cllr Sue Carter  
Cllr A.H. Crawford  
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 S.J. Masterson, Cllr T.W. Mitchell, Cllr Ivan Whitmee.

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

# **A G E N D A**

1. **MINUTES – (Pages 1 - 8)**

To confirm the Minutes of the Meeting held on 28th January, 2026 (copy attached).

2. **INTERNAL AUDIT - AUDIT CHARTER AND AUDIT PLAN 2026/27 – (Pages 9 - 46)**

To receive SIAP's Report No. SIAP26/06 (copy attached), which details the internal audit charter and mandate, outlining the role, purpose, independence of the internal audit service for the year 2026/27 and provides an overview of the risk based internal audit plan for 2026-27.

3. **INTERNAL AUDIT - PROGRESS REPORT – (Pages 47 - 58)**

To receive SIAP's Report No. SIAP26/05 (copy attached), which provides an update on audit work completed to date, progress against the audit plan and tracking of the implementation of management actions.

4. **ACCOUNTING POLICIES FOR THE YEAR – (Pages 59 - 84)**

To consider the Executive Head of Finance's Report No. FIN2610 (copy attached), which reviews the proposed accounting policies to be applied for the closure of the 2025/26 accounts.

## **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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