To:
All members of the Audit Committee

Please reply to:
Contact: Kirsty Hunt
Service: Committee Services
Direct line: 01784 446240
E-mail: k.hunt2@spelthorne.gov.uk
Date: 11 June 2026

Supplementary Agenda

Audit Committee - Tuesday, 23 June 2026

Dear Councillor

I enclose the following items which were marked 'to follow' on the agenda or have been updated for the Audit Committee meeting to be held on Tuesday, 23 June 2026:

2. Minutes **3 - 8**

To confirm the minutes of the meeting held on 19 May 2026.

7. Draft Annual Governance Statement **9 - 90**

To approve the draft Governance Assurance Statement for submission with the Statement of Accounts.

8. Governance Assurance Register Update **91 - 112**

To note the overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register and review the following six Governance Assurance Areas:

- Ensuring and maintaining our Organisational Resilience
- Ensuring our programme and change management arrangements are effective to support the successful transition to the new unitary council.
- Ensuring we meet our zero carbon targets and wider environmental responsibilities
- Ensuring effective Procurement and Contract Management arrangements

- Ensuring our arrangements against the threat of fraud and maintaining assurance that our anti-fraud arrangements are robust and effective
- Ensuring our arrangements for Cyber Resilience and manage the threat of a cyber-attack are effective (Attached as Appendix D)

Appendix D contains exempt information within the meaning of Part 1 of Schedule 12A to the Local Government Act 1972, as amended by the Local Government (Access to Information) Act 1985 and by the Local Government (Access to Information) (Variation) Order 2006 Paragraph 3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information) and in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information because, disclosure to the public would compromise the effectiveness of the Council's cyber security safeguards and weaken its risk mitigation.

Yours sincerely

Kirsty Hunt
Corporate Governance

To the members of the Audit Committee

Councillors:

J. Button (Chair)	M. Beecher	P.N. Woodward
K. Howkins (Vice-Chair)	J.R. Boughtflower	P. Briggs
C. Bateson	L. E. Nichols	

Minutes of the Audit Committee
19 May 2026

Present:

Councillor J. Button (Chair)
Councillor K. Howkins (Vice-Chair)

Councillors:

G. Neall	H.R.D. Williams	P. Briggs
L. E. Nichols	P.N. Woodward	

In Attendance: Councillor Bateson

25/26 Apologies and Substitutes

There were no apologies for absence.

The Committee noted that the membership had been updated prior to the meeting, with Councillor Chandler standing down and Councillor Boughtflower appointed as a replacement member. The Chair welcomed Councillor Boughtflower to the Committee.

26/26 Minutes

The minutes of the meetings held on 24 February and 26 March 2026 were agreed as a correct record and would be signed by the Chair at the conclusion of the meeting.

27/26 Disclosures of Interest

Councillor Nichols declared he was a board member of Knowle Green Estates. Councillor Woodward declared he was a board member of Spelthorne Direct Services.

There were no additional disclosures of interest.

28/26 Governance Assurance Register update

Lee O'Neil, Deputy Chief Executive presented the report on the development of the Governance Assurance Register and the introduction of a new Governance Assurance Framework, replacing the previous Corporate Risk Register approach. He explained that the framework focuses on the effectiveness of governance, risk management and control arrangements

across twelve key assurance areas. The Committee were advised that six assurance areas were to be presented at the meeting by the relevant lead officer, with the remaining areas to be presented at the June meeting. The Committee was invited to provide feedback on the structure, clarity and usefulness of the information provided to help inform the development of the new approach.

Dave Anderson, Interim Strategic Head of Place presented the update in relation to ‘ensuring an inclusive and prosperous economy’ highlighting a few areas of focus such as supporting business viability, actively supporting business growth, development of Business District in Ashford. Members considered how impact could best be measured, particularly in relation to job creation and business support activity. It was recognised that while outcomes could be evaluated, direct causation could not always be demonstrated. The difference in support that was offered by Job Centre Plus was clarified and it was explained that community activity to promote opportunities included local apprenticeship schemes. Given the small size of the team, it was explained that all officers were asked to be advocates for the local economy and that the Chief Executive would be the escalation point if efforts to initiate activity with businesses needed additional support. It was observed that in the absence of performance monitoring it was difficult to confirm assurance of the impact of activities.

Karen Sinclair, Group Head Community Wellbeing presented the update in relation to ‘ensuring we address affordable housing supply and demand to meet local need’ acknowledging that it was a high profile area for the Council and a national issue. This was a key priority with targets and monitoring within the Improvement and Recovery Plan. Additional staff capacity had been secured to support this activity. Members discussed the need to ensure that assurance reflects both financial management and resident outcomes. Concerns were raised regarding the emphasis on cost reduction in temporary accommodation and the importance of capturing wider service impacts. Officers confirmed that additional monitoring and external assurance mechanisms were in place such as the MHCLG deep dive that had been carried out.

Phillip Briggs reflected that, when comparing the first two assurance reports, the statutory service one provided confidence that the team understood what was required but lacked detail on the activity being undertaken, whereas the other set out the discretionary activity more clearly but did not demonstrate the impact.

The Chair reiterated that the Committee’s role was to seek assurance that appropriate arrangements were in place to manage risk. Reports therefore needed to provide sufficient information to demonstrate activity and progress, without straying into detailed service-level scrutiny, which is the responsibility of Service Committees. Whilst it was recognised that Members wished to understand the scale of service pressures, detailed operational data should not be the primary focus of this Committee, but rather for service committees.

Sandy Muirhead, Group Head Commissioning and Transformation presented the report relating to ‘ensuring the Council has robust mechanisms in place to prepare for, respond to and recover from emergencies and business interruptions’. The Committee noted strong assurance in relation to the arrangements and recognised the importance of ongoing partnership working and training.

Councillor Nichols highlighted that the descriptions within the report did not fully reflect the anticipated impact of Local Government Reorganisation (LGR) and queried whether this should be presented as a separate category. The Surreywide LGR Transition Programme includes a focus on risk management. It was confirmed that an LGR programme workstream was underway to develop emergency response plans to ensure readiness on day one of the new Unitary authority. The Committee was also assured that detailed logs were maintained during incidents to capture lessons learnt and inform enquiries. In response to queries regarding the River Thames Scheme, it was reiterated that this falls within the remit of the Environment and Sustainability Committee.

Sandy Muirhead, The Group Head Commissioning and Transformation presented the update in respect of ‘ensuring we meet our Equality, Diversity and Inclusivity duties and responsibilities’. Members discussed the need for continued training and benchmarking to maintain best practice. The assurance area was focused on internal processes and the Council meeting its public sector duty rather than community cohesiveness.

Altin Botzhani, Interim Deputy Chief Finance Officer, presented the update on ‘ensuring the Council’s financial management and long-term planning arrangements are effective to secure financial sustainability financial management’. The Committee noted that assurance was improving, with significant progress in reporting timeliness, data quality and capacity building within the finance function. The Committee welcomed these improvements whilst recognising ongoing risks associated with capacity and capital receipts.

Councillor Nichols queried whether further detail regarding the requirements for West Surrey in terms of data and requirements for the launch of the authority should be included to inform CPRC.

Philip Briggs highlighted that the general sense that the quality, reliability and timeliness of information to committees and decision making bodies was improving was due to increased resources and wondered whether any further specific performance indicators could be included such as how the data was being utilised. The Committee received further assurance that budget account holders were engaging with the training to implement the planned improvements.

Linda Heron, Group Head of Corporate Governance and Monitoring Officer presented the update relating to ‘ensuring there are effective governance arrangements in place to deliver the IRP’. The Committee were advised that the operating arrangements were assessed as amber, reflecting their

developing maturity. In response to queries about escalation processes and the need for clear evidence of delivery and oversight it was clarified that each theme had a Senior Responsible Officer (SRO) and it was their responsibility to make sure things were up to date, risk register updated and issues were raised with Board as necessary if targets were at risk. It was reiterated that the purpose of consideration as part of this process was assurance that a set of governance arrangements were in place future reports to both CPRC and the Audit Committee about the detail of delivery were on the Forward Plan.

The Committee provided detailed feedback, including on the need for improved clarity of risk articulation, consistent use of KPIs, and a balance between narrative and measurable outcomes. The Committee provided feedback on the overall format and recognised that further refinement would be required as the framework develops, including addressing the current use of American date formatting. Members observed some inconsistency across the areas presented and emphasised that the focus should remain on assurance rather than service delivery, which is the remit of Service Committees. It was also noted that the item required significant time for proper consideration, and Service Committees should be advised to allocate sufficient time on future agendas.

RESOLVED: That the Committee noted the overall assurance levels for the governance assurance areas and provided feedback for future development.

29/26 Draft Governance Assurance Statement

The Committee considered the draft Annual Governance Statement (AGS). Members were advised that the draft had been shared in advance of the meeting to enable early input and would be further developed prior to finalisation. Members welcomed the clarity and transparency of the document and noted that it represented a significant improvement on previous versions. Feedback included the importance of ensuring that the statement clearly reflected both progress made and areas of ongoing challenge, particularly within the context of external intervention. Officers confirmed that a further section on external assurance would be incorporated, drawing on internal audit, external audit, inspection activity and commissioner oversight.

The next draft would be brought the Committee for consideration at its June meeting.

RESOLVED: That the Committee reviewed and provided comments on the draft Annual Governance Statement.

30/26 Committee Forward Plan

The Committee considered its forward plan, including upcoming items such as the external audit plan. In doing so, it emphasised the importance of receiving clear assurance from auditors, particularly in light of previous qualification concerns.

Philip Briggs raised concerns about the recent change in both the Audit Partner and Audit Manager, noting the potential impact on the new leads' ability to respond in sufficient detail to enquiries. He stressed that an adverse opinion would be unwelcome and highlighted the need for assurance over key areas of estimate and judgement. He also emphasised that audit representatives should be fully prepared to respond, recognising that the audit closure process may be challenging.

As part of the discussion it was also confirmed that independent member Sati Seehra had resigned from the Committee due to workload pressures and a recruitment process would be undertaken. It was suggested to revisit some of the previous candidates.

It was agreed that the Chair's annual report on the work of the Committee should be brought forward to the June meeting to ensure alignment with the Council timetable so this could be recommended on to the Council meeting in July.

RESOLVED: That the forward plan be agreed, subject to the amendments discussed at the meeting.

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Committee Report Checklist

Please submit the completed checklists with your report. If final draft report does not include all the information/sign offs required, your item will be delayed until the next meeting cycle.

Stage 1
Report checklist – responsibility of report owner

ITEM	Yes / No	Date
Councillor engagement / input from Chair prior to briefing		
Relevant Group Head review		
MAT+ review (to have been circulated **at least 5 working days before Stage 2**)		
This item is on the Forward Plan for the relevant committee	**Yes**	
	Reviewed by	
Finance comments (circulate to Finance)		
Risk comments (circulate to Lee O'Neil)		
Legal comments (circulate to Legal team)	**LH**	**16/06/26**
HR comments (if applicable)	**NA**	

For reports with material financial or legal implications the author should engage with the respective teams at the outset and receive input to their reports prior to asking for MO or s151 comments.

Do not forward to stage 2 unless all the above have been completed.

Stage 2
Report checklist – responsibility of report owner

ITEM	Completed by	Date rec'd
Monitoring Officer commentary – at least **5 working days before MAT**	**L Heron**	**16/06/26**
S151 Officer commentary – at least **5 working days before MAT**	**T.Collier**	**16/06/26**
Commissioner engagement	**LS and PR**	**17/06/26**
Confirm final report cleared by MAT		

Audit Committee

23 June 2026

Title	Annual Governance Statement 2025-2026
Purpose of the report	To make a decision
Report Author	Kirsty Hunt, Governance Support Officer
Ward(s) Affected	All Wards
Exempt	No
Exemption Reason	NA
Corporate Priority	This item is not in the current list of Corporate Priorities but still requires a Committee decision
Recommendations	**Committee is asked to:** 1. Approve the draft Annual Governance Statement (AGS) appended to this report for submission as part of the draft Statement of Accounts.
Reason for Recommendation	To ensure the Council complies with the statutory requirements to produce an Annual Governance Statement (AGS). The Council's Constitution (Part 3 section (b)) requires the Audit Committee to be satisfied that the Council's Annual Governance Statement properly reflects the risk environment and to take actions required to improve it.

1. Executive summary of the report

What is the situation	**Why we want to do something**
The Council has a statutory duty to produce an Annual Governance Statement reviewing risks and appropriateness of controls and mitigations. This is due to be submitted by 30 June 2026 to accompany the draft statement of accounts.	It is important to seek feedback early in the process to address any concerns raised and create a fit for purpose version.
This is what we want to do about it	**These are the next steps**
Present the revised draft AGS for the Committee's review and approval.	Incorporate any final amendments for submission.

2. Key issues

2.1 As previously reported the Council has adopted a local code of corporate governance which reflects guidance contained in the Chartered Institute of Public Finance and Accountability (CIPFA) and Society of Local Authority Chief Executives (SOLACE) governance framework 'Delivering Good Governance in Local Government'.

2.2 The Annual Governance Statement (AGS) provides an overview of how the Council's governance arrangements for the financial year 2025-26 operate, provides an assessment of their effectiveness, identifies areas of weaknesses and outlines the actions the Council will take over the next year to strengthen its governance arrangements.

2.3 The AGS forms a key piece of evidence for external auditor's work and subsequent opinion on the control and governance arrangement of the Council.

2.4 Since going into intervention, governance improvements have been integrated into and monitored through the Improvement and Recovery Plan. The AGS provides an update on progress towards addressing the recommendations in the Best Value Inspection report.

2.5 Following consideration of the draft statement at its May meeting, the document has been reviewed by subject matter experts to ensure compliance with CIPFA standards. The following changes have been made:

- Refocusing of the opening statement into an Executive Summary, incorporating a clearer assessment of effectiveness
- Categorisation of issues highlighted in the 2025/26 AGS under Improvement and Recovery Themes, along with the key actions taken to strengthen governance
- Inclusion within Appendix 4 (External Assurance) of the five key recommendations identified in the Value for Money report
- Resolution of previously missing data identified in the earlier draft

2.6 These changes are reflected in two versions of the document to assist in identifying amendments:

- Appendix A – version showing tracked changes
- Appendix B – clean version with all changes incorporated

3. Options appraisal and proposal

3.1 Option 1 (Preferred option). It is proposed that the Committee give a clear indication of the changes or improvements required to finalise and approve the draft AGS into an acceptable document. This will be in readiness for inclusion within the Statement of Accounts for 2025-26.

3.2 Option 2 (Not recommended). The Audit Committee does not accept the changes that have been made and consider the final draft is not acceptable for approval. This non-compliance would have significant further complications for the Council. Failure to publish an AGS breaches statutory regulations, may result in a negative external audit opinion and will demonstrate lack of transparency and accountability.

4. Risk implications

4.1 Risk 1: Production of a substandard AGS may invite further negative attention from external auditors, oversight bodies including Commissioners.

Mitigation: The draft has undergone rigorous internal review process and input from a wide range of stakeholders including senior management, member of the Audit Committee and Commissioners to ensure that concerns are addressed.

4.2 Risk 2: A poor AGS suggests weak transparency and questionable decision-making, harming the organisation's credibility.

Mitigation: The 2025-26 statement has been drafted with the public in mind to ensure that it not only follows CIFPA/SOLACE best practice in terms of content but is written to be accessible to Spelthorne residents.

4.3 Risk 3: The AGS process is treated as a once-a-year exercise rather than a continuous learning and improvement activity, which may result in missed insights, repeated issues, and limited organisational learning.

Mitigation: Progress against the actions identified will be monitored on a monthly basis by MAT to keep the effectiveness of controls under review and the Improvement and Recovery Plan includes a key theme aimed at Improving Governance and Assurance to address the weaknesses highlighted.

5. Financial implications

5.1 None arising directly from this report, however, actions for improvement as identified in the AGS will require resource and budgetary allocation. The Annual Governance Statement is a statutory requirement under the Accounts and Audit Regulations 2011 and will be incorporated within the Council's annual Statement of Accounts.

6. Legal comments

6.1 The Accounts and Audit Regulations 2015 ("the Regulations") require the Council to undertake an annual review of its governance arrangements and to prepare an annual governance statement in accordance with proper practices. The Regulations also require that the AGS is included in the Council's Statements of Accounts.

6.2 Consideration of the Council's Annual Governance Statement falls within the remit of the Audit Committee (part 3(b) of the Constitution).

Corporate implications

7. Commissioners' comments

7.1 No issues.

8. S151 Officer comments

8.1 The S151 Officer confirm that all financial implications have been taken into account. The S151 recognises the key importance of having a robust AGS which contributes towards a continuous focus on improving governance including financial control and management arrangements.

9. Monitoring Officer comments

9.1 Good governance is critical to the Authority responding to the Secretary of States Best Value Directions and its objectives as set out in the Improvement and Recovery Plan. High profile governance failures in local authorities across the country in recent years have illustrated the need to ensure governance structures, and processes are fit for purpose and kept under constant review.

10. Procurement comments

There are no procurement implications arising from this report, however, actions for improvement as identified in the AGS will require resource and possibly budgetary allocation.

11. Equality and Diversity

11.1 There are no equality or diversity implications arising from this report.

12. Sustainability/Climate Change Implications

12.1 There are no Sustainability or Climate Change implications arising from this report.

13. Other considerations

13.1 As detailed within the draft AGS the following individuals have been consulted during the drafting of this document:

- Group Heads
- Management team
- Members of the Audit Committee

14. Timetable for implementation

14.1

Date	Activity
Audit Committee on 19 May 2026	Consideration of draft AGS
Audit Committee on 25 June 2026	Consideration of revised draft AGS for approval

Before 30 June 2026	Submission of AGS within the Council's annual Statement of Accounts for review by the external auditors as part of their annual review
26 November 2026	The final version of the AGS will be brought back to the Audit Committee once audited for the Audit Committee to recommend both this and the Statement of Accounts to Council

15. Contact

15.1 Kirsty Hunt, Governance Support Officer khunt2@spelthorne.gov.uk

15.2 Linda Heron, Monitoring Officer and Head of Governance and Legal Services lheron@spelthorne.gov.uk

Please submit any material questions to the Committee Chair and Officer Contact by two days in advance of the meeting.

Background papers: There are none*.*

Appendices:

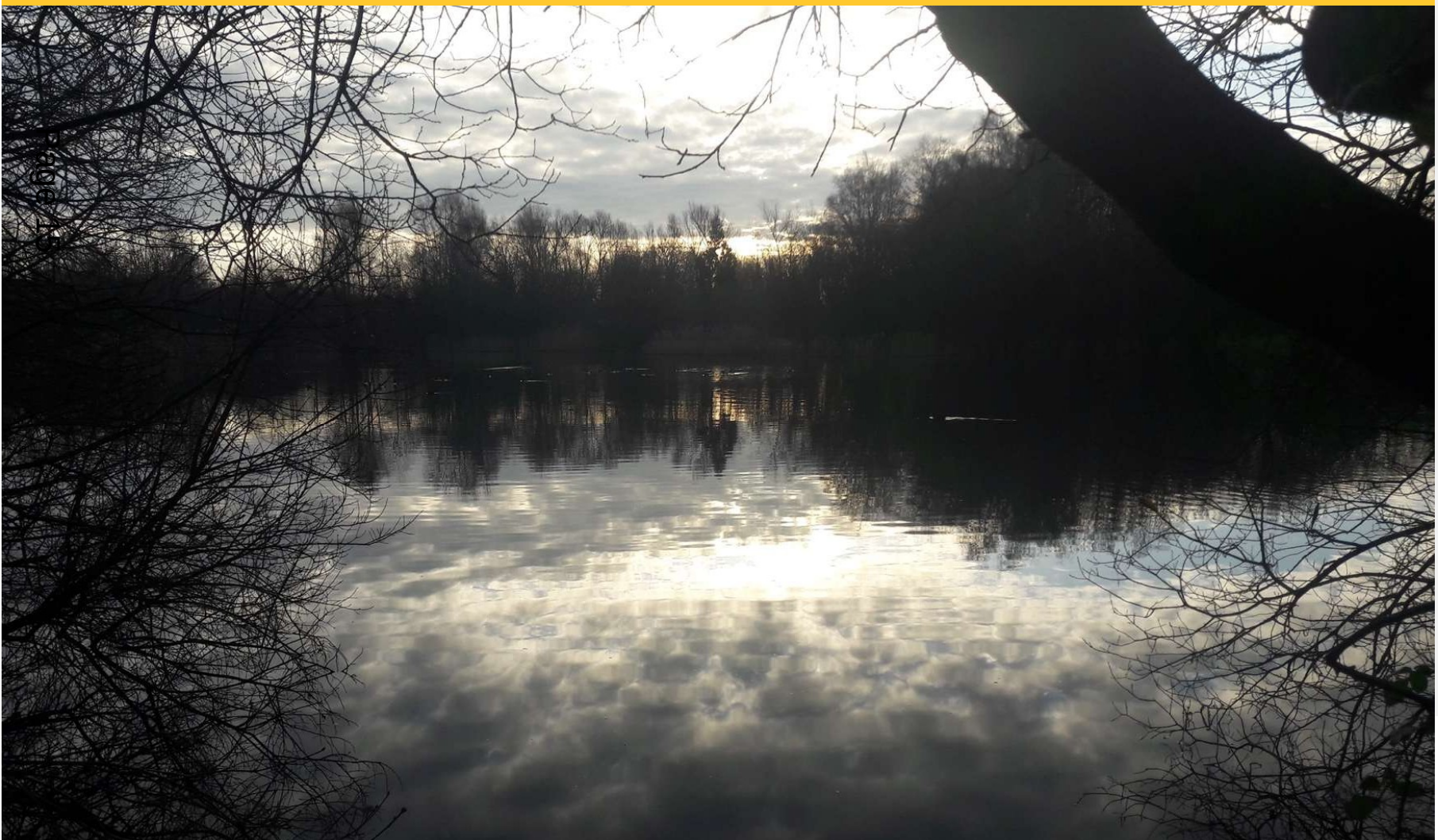
Appendix A – Updated Draft Annual Governance Statement showing tracked changes of all amendments to the version considered at Audit Committee meeting on 19 May 2026.

Appendix B - Updated Draft Annual Governance Statement – Clean version with all changes and formatting incorporated

Annual Governance Statement

2025/26 TRACKED CHANGES

SPELTHORNE
BOROUGH COUNCIL



Contents

Executive Summary~~Assurance statement~~

Spelthorne Borough Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 2000 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging these responsibilities, the Council is also responsible for putting in place proper arrangements for the governance of its affairs. These include systems of internal control and procedures for managing risk. Pages 7 to 11 of this document explains the purpose of corporate governance and sets out the key components of effective governance in practice. Such arrangements cannot eliminate all risk of failure and will only ever provide reasonable and not absolute assurance of effectiveness. Governance arrangements should however be designed and implemented so that they manage risk down to an appropriate level and highlight areas where further improvements need to be made.

The Annual Governance Statement (AGS) ~~(AGS)~~ describes the ~~governance~~ arrangements in place during ~~the year~~ 2025/26 and provides an assessment of how effectively these operated in relation to the seven key requirements in the CIPFA/SOLACE framework which are set out on pages 12 to 25. The AGS highlights ~~. It offers assurance where~~ arrangements which are working well and identifies other areas where further improvement is required. This Statement is reviewed and formally approved each year by the Council's Audit Committee and reviewed by the Council's external auditors.

Production of the AGS is underpinned by an annual governance review which covers the period from 1 April up to the date the financial statements are finalised and approved. Appendix 1 sets out in detail how this review was carried out.

~~Spelthorne Borough Council continues to work to deliver the actions set out in the Improvement and Recovery Plan and the Corporate Plan 2024-28. We remain committed to rebuilding trust and ensuring effective governance as we prepare for structural transition to West Surrey Council. This work is being undertaken alongside the ongoing delivery of core council services for our residents.~~

~~The Annual Governance Statement (AGS) describes the governance arrangements in place during the year 2025/26 and provides an assessment of how effectively these operated. It offers assurance where arrangements are working well and identifies areas where further improvement is required. This Statement is reviewed and formally approved each year by the Council's Audit Committee and reviewed by the Council's external auditors.~~

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During 2025/26, we made progress in responding to the findings of the Best Value Inspection and addressing the resulting Statutory ~~Best Value~~ Directions issued in May 2025. We have also responded positively to ~~and m~~matters raised by the External Auditors (see Appendix 4 - **missing**). This has included constructive engagement with the Commissioners to identify requirements, priorities and agree impactful changes needed to strengthen governance and financial management. Although there is now ~~While the Council continues to face significant challenges, there is~~ greater clarity around expectations and the steps required to address them, the ~~.~~ Council continues to face significant challenges in terms of ensuring that arrangements put in place are both adequate in principle and properly applied in practice. For example, we acknowledge that:

- some new processes, especially those linked to risk management, are not yet fully embedded in day-to-day service delivery, and
- some officers and members are unfamiliar with rigorous but constructive challenge, review and assessment processes and limited training has been provided to support this change.

Page 5 of this document sets out the key actions taken to strengthen corporate governance in 2025/26, and page 6 sets out the priorities to be addressed in the coming year. As demonstrated by Appendix 2, all governance issues identified in this document have been captured within the Improvement and Recovery Plan (IRP) and progress will continue to be monitored and reported and reflected in next year's Annual Governance Statement.

Local Government Reorganisation has required the Council to operate at pace, while maintaining essential services and prioritising the delivery of savings to address its debt position. Whilst engaging with the Future Surrey Programme Board the Council remains focused on achieving best value for our residents, and on ensuring that we address the Best Value and external audit recommendations to strengthen the inheritance we pass onto West Surrey Council.

~~Overall, the Council recognises, from increased scrutiny during intervention, that while its governance arrangements in 2025/26 supported significant recovery activities, more needs to be done to ensure these processes work well consistently and help the Council identify risks, weaknesses, and area for improvement as it continues to learn and improve. The governance issues set out in this document have been captured within the Improvement and Recovery Plan. Progress will continue to be monitored and reported and reflected in the 2026-27 Annual Governance Statement.~~**Assessment of Effectiveness**

Spelthorne Borough Council is very much aware of weaknesses identified in the Best Value Inspection report and the Statutory Directions issued in January and May 2025 respectively. Based upon the contents of this report, and in particular:

- the annual governance review processes set out in Appendix 1, and
- the opinion provided by the Head of Internal Audit in Appendix 3,

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The Council's overall assessment is that although governance arrangements in 2025/26 have been significantly improved, more needs to be done to ensure these processes work well consistently and help the Council to identify risks, weaknesses, and area for improvement going forward. We ~~Spelthorne Borough Council continues to work to deliver the actions set out in the Improvement and Recovery Plan and the Corporate Plan 2024-28. We~~ remain committed to rebuilding trust and ensuring effective governance as we prepare for structural transition to West Surrey Council on 1 April 2027. This work is being undertaken alongside the ongoing delivery of core council services for our residents.

Gordon Mitchell
Chief Executive

Signed:

Date:

Councillor Greg Neall
Leader of the Council

Signed:

Date:

Summary of key actions delivered in 2025/26 to strengthen governance

Table replaced with new version linking each element to the Improvement and Recovery Plan

Updated Treasury Management Statement	Approved Medium Term Financial Strategy	Implemented Improvement and Recovery Board
Agreed Corporate Debt Policy	Minimum Revenue Provision Policy Statement	Agreed Improvement and Recovery Plan
Reviewed and reset internal MAT meetings	Revised report template and report writing training	Implemented IRB Sub Boards
Processes mapped for all landlord and tenant related matters	Agreed Equality, Diversity and Inclusion Strategy	Published information guides for Houses of Multiple Occupation (HMOs)
Approved Commercial Strategy	Agreed Protocol on relations between Members	Approved new Governance framework for Audit Committee
Approved Asset Rationalisation Strategy	Introduced new Governance Assurance Framework	Adoption of Local Plan
Introduced Staffing Panel	Supplementary Planning Document on HMOs	Adoption of Spelthorne Design Code SPD

Summary of actions focused on strengthening governance in 2026/27*

Delivery plans for each IRP theme	Engagement strategy for LGR and IRP	Preparations required by Surrey First (LGR)
Fortnightly staff briefings	Review of KPIs	Induction for West Surrey representatives
Procurement training	Pulse surveys with staff	Review of Corporate Plan
Climate Change SPD	Annual Report for Standards Committee	Affordable Housing SPD
Infrastructure Delivery Plan	Resource planning for LGR leads	Actions toward achieving unqualified audit opinion
Forward Planning and timeliness of reporting	Annual Report for Audit Committee being considered at Council	Rationalising the length of meetings
Refocus officer development programme to support LGR transition	Embedding budget monitoring processes by budget holders	Refine refocused MAT meetings

* to be incorporated into the IRP delivery plans

Purpose of the Annual Governance Statement

- The Annual Governance Statement explains how the Council checks that it is run properly and lawfully.
- It meets the legal requirement to review how well our internal controls and governance arrangements work and to publish this review every year and include in the Statement of Accounts. As per process set out at **Appendix 1**.
- It's an objective and honest appraisal of that review.
- The Statement shows that we have appropriate governance arrangements in place, sets out what we achieved during 2025/26, and highlights what we still need to improve to support delivery in 2026/27.
- It focuses on how the Council is governed and managed, identifying strengths and any significant weaknesses in our systems and controls, rather than measuring our performance.

What is Corporate Governance?

The Council's Local Code of Governance sets out how the Council is run. It describes the way decisions are made, how the Council is managed, and how it involves and is accountable to the community it serves. Spelthorne Borough Council's current Corporate Governance framework is defined by the following elements in Diagram 1.
The work following intervention has helped the Council understand that strong governance comes from a culture of continuous improvement and open challenge. We continue to review our work honestly and take action where necessary to ensure our governance remains strong.~~We~~

Diagram 1: Spelthorne Borough Council's current Corporate Governance framework

~~will keep reviewing our work honestly and take action where needed to make sure our governance remains strong.~~

Corporate Plan

The Council's Corporate Plan for 2024/28 sets out our vision and strategic priorities: Community, Addressing housing need, Resilience, Environment and Services. Progress of delivering these priorities is reviewed and published each year in our Annual Report. To avoid duplication the tracking of progress against priorities has been integrated into the Improvement and Recovery Plan process.

Improvement and Recovery Plan (IRP)

The IRP was originally approved by Council in October 2025 as the Council's action plan for addressing the Government's Best Value Directions. The Plan was updated by Corporate Policy and Resources Committee in February 2026. The IRP incorporates the governance actions captured in the Annual Governance Statement 2024/25. Progress is shown in **Appendix 2**.

Constitution

This has been reviewed during the year to ensure it remains relevant and effective, responding to changes in legislation and implementing recommendations on improvements. It defines the roles/responsibilities of the Council, service and regulatory committees, and statutory officers and sets out how these roles are discharged, and the delegations extended to officers and Councillors.

Council & Committees

The Council moved to a Committee System form of governance in 2021, and the current remits and structure have been in place since 2024. The Internal audit of the Council's decision making and accountability recommended 18 governance improvement recommendations, and these were incorporated into the Improving Governance workstream within the IRP. Some of the recommendations require changes to the Council's Constitution and will be implemented in time for the May 2026 Annual Council Meeting, the Standards and Audit Committee Chairs' will present Annual Report on behalf of their Committees to July Council.

Improvement and Recovery Board

Scrutiny of decisions

This non-decision-making board monitors progress against the Improvement and Recovery Plan. Meetings are ~~The meeting is~~ chaired by the Lead Commissioner and involves the Commissioners, the Leader, Leader of the Conservative Group, the Chair of Audit Committee and the Senior Responsible Officers for the delivery of the workstreams within the IRP as well as the Programme Director co-ordinating the Plan.

Governance Assurance

The Council recognises that the effective identification, assessment and management of strategic and operational risk is essential to good governance. Robust risk management arrangements are necessary to support the Council's ability to meet its statutory duties, deliver corporate priorities and provide high-quality public services. However, the effectiveness of these arrangements has not been consistently demonstrated during the year.

At the start of the year, the Council operated a traditional risk management approach supported by a Corporate Risk Register (CRR), which identified key strategic risks and was subject to periodic review by officers and Councillors. In response to recommendations from the Best Value Inspection and Grant Thornton's External Audit, the Council initiated a programme of improvements to its risk management arrangements, supported by an external governance expert. Rather than undertaking a comprehensive revision of its existing policies and processes, the Council made a strategic decision to transition to a governance assurance-based approach. While this reflects an intention to strengthen oversight, it has yet to be fully implemented to demonstrate clear, consistent benefits in practice.

During the transition period, there has been a hiatus in the regular review of the Corporate Risk Register, reducing the level of Councillor oversight, challenge and transparency. This has limited the Council's ability to maintain a clear and up-to-date understanding of its risk profile. Although thea~~a~~ new Governance Assurance Framework has

During this period the majority of decisions were made by the Committees or delegated to officers. There are structures and processes in place to hold these to account. Further improvements to levels of scrutiny are planned in 2026/27 as the new Governance Assurance framework is embedded and each Service Committee will be able to scrutinise the risks for projects within its scope.

Statutory Officers

Statutory officers are responsible for delivering and overseeing the financial management and governance of the council:

The Chief Executive is the Council's Head of Paid Service who is responsible for the overall functioning of the council and the allocation of resources. There was a change of postholder during 2025-26 with the Deputy Chief Executive acting as interim between December and March. The new Chief Executive, Gordon Mitchell, was confirmed in March 2026.

The Deputy Chief Executive is the Council's S151 Officer responsible for financial governance, risk and control frameworks.

The Head of Corporate Governance is the Council's Monitoring Officer responsible for the ethical framework for both officers and councillors.

Partnerships

There are a number of organisations which are independent from the Council, but have an impact on its service areas.

In order that the Council can maintain effective partnerships with a number of these organisations, representatives of the Council, usually

been adopted, implementation remains at an early stage. Work is ongoing to embed understanding, clarify roles and responsibilities, and support the cultural change required for the framework to operate effectively. By the end of April 2026, 49 officers and 24 councillors had received targeted training. Further detail on the Governance Assurance Framework is provided in **Appendix 6**.

Spelthorne Direct Services Ltd (SDS)

The Council set up SDS to provide a locally based commercial waste service for businesses in and around the Borough. SDS's aim is to help the local business community recycle more, lower waste collection costs, and reduce their carbon footprint.

SDS accounts are independently audited, and the auditors have issued a clean audit opinion for the 2024-25 Accounts.

Work has begun on preparing for the audit of the 2025/26 Accounts.

SDS is looking to position itself so that it can grow the business under LGR.

Knowle Green Estates Ltd (KGE)

External experts were commissioned to review KGE's long-term viability and to propose options. The findings will be reported to CPRC at its July meeting. Approval of the draft Business Plan is therefore pending consideration of those options.

KGE accounts are independently audited, as well as being reviewed by the Council's external auditors when they audit the Council's consolidated Group Accounts.

~~*Text to follow re. current position. Example text from 2025 AGS:*~~ *The independently audited accounts for 2023~~4~~-2~~5~~4 received a clean audit opinion and show on the Total Comprehensive Income and*

elected Councillors, sit on the various committees and forums that are responsible for them. Further details are set out at **Appendix 7**.

Performance Management

The Council recognises that effective performance management is an important component of good governance, supporting the efficient use of resources, delivery of priorities and achievement of outcomes for residents. However, the extent to which current arrangements provide consistent and reliable assurance remains variable.

In principle, performance management should provide assurance that the Council is delivering its priorities effectively and identifying areas for improvement. The Corporate Performance Management Framework is intended to link strategic priorities, service plans, performance indicators and risk management. However, the effectiveness of these links in practice, and the extent to which performance information consistently informs decision-making by officers and Councillors, still requires improvement.

Performance is monitored through a range of measures, including corporate KPIs, statutory and regulatory indicators, local service measures, and individual performance through the Continuous Performance Management (CPM) process. While these mechanisms are in place, there is variability in their application~~, and in the~~ quality and consistency of performance information. This can limit the Council's ability to identify underperformance early and take timely and effective corrective action.

Further detail on the Performance Management Framework is provided in **Appendix 5**.

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Expenditure statement a £1~~0.9.2~~0.9.2m total comprehensive income for the year, and net equity in the company of £~~17.55.6~~17.55.6m. Previous Board membership concerns have been fully addressed. Two experienced Non-Executive Directors have been in post since December 2020, providing independent challenge and scrutiny, with one acting as Chair. Since January 2025, there have been no senior council officer Board members with the Company Secretary role is provided by the legal team.		

Ethical Framework

There are a number of policies that support this framework:

Members Code of Conduct

Member Officer Relations Protocol

Protocol on relations between Members

Staff Code of Conduct

The 7 Principles of Good Governance

There are seven principles and sub-principles of Corporate Governance incorporated within the CIPFA/SOLACE framework and as set out in Diagram 2.

Below is our assessment of our effectiveness and any significant issues identified for inclusion in the improvement actions to be taken.

Appendix 1 sets out the process undertaken in the assessment taken with the sources of information considered. Whilst many of our policies, processes and strategies link to many of the Good Governance Principles, below are those that are particularly relevant.

Diagram 2: 'Delivering Good Governance in Local Government Framework 2014' Published by CIPFA/SOLACE

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

- Whilst all newly elected Councillors and officers receive training on expected behaviours, there have been few opportunities arranged during the period to support Councillors or Officers in refreshing and reinforcing this understanding.
- An induction for Spelthorne representatives on the new West Surrey Council will be delivered to highlight local issues and equip Councillors for the transition to unitary decision making.
- The Council's Standards Committee, guided by an Independent Chair, is responsible for upholding high standards of behaviour from the elected members. In line with best practice an Annual report is being prepared to highlight 2025-26 activities to Council.
- A new protocol defining Councillor to Councillor conduct was agreed in March 2025. This included a new process for submitting complaints between elected members to achieve informal resolution through conciliation where possible.
- In the period from 1 April 2025 to 31 March 2026, there were 7 complaints against Councillors, a decrease from 22 in the previous year. This reduction can be seen to be directly linked to the new protocol. The limited powers available to respond to substantiated concerns may also affect individuals' willingness to make complaints however a number of complaints were rejected by the Monitoring Officer on the grounds that they were politically motivated or lacked sufficient supporting evidence. The Standards Committee received regular updates during the year on the number and types of complaints.
- In response to an internal audit on Equality and Diversity in June 2025 a new Equality, Diversity and Inclusion strategy has been agreed by CPRC in April 2026.
- The review of internal management meetings introduced a quarterly assurance meeting to focus on performance activities, including reviewing complaints, analysing trends, and sharing learning from outcomes to ensure that service improvements are made promptly. Work is ongoing to ensure this approach is fully effective.

GOOD GOVERNANCE PRINCIPLE A:		
Policy, framework or process	Owner	Last reviewed
The Constitution	Group Head of Corporate Governance	2026
Members Code of Conduct	Group Head of Corporate Governance	2025
Member Officer Relations Protocol	Group Head of Corporate Governance	2021
Protocol on relations between Members	Group Head of Corporate Governance	2025
Council values	Deputy Chief Executive	2025
Counter-Fraud Bribery and Corruption Strategy	Group Head of Corporate Governance	2026
Modern Slavery Statement	Group Head Commissioning and Transformation	2023
Equality, Diversity and Inclusion Strategy	Group Head Commissioning and Transformation	2026
Gifts and Hospitality Policy	Group Head of Corporate Governance	2021

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B. Ensuring openness and comprehensive stakeholder engagement

- All Council and Committee meetings are held in public except where confidential or exempt information is being presented. As the public are excluded for those items the Council continues to strive to keep these instances to a minimum. Advice is required from the Monitoring Officer whether an exemption from public disclosure is appropriate to ensure that the majority of decision-making takes place in the public domain.
- All Committee reports are published on the Council's website in advance of the relevant meeting. In response to concerns raised in the Best Value Inspection Report about report timeliness, the Council has reviewed its internal processes. ~~In response to the Best Value Inspection Report comments on the timeliness of some of the Council's reports the Council has reviewed internal processes.~~ There continues to be occasions where report information is not available on time or is updated following publication. It is acknowledged that further scheduling and prioritisation is required to ensure that all reports are published within the required timescales to afford sufficient time for the Councillors and the public to read reports.
- Regular Pulse Surveys are being undertaken to monitor and track motivation, wellbeing, support, and clarity amongst the council employees. ~~*Text to follow re. results.*~~

- Responsiveness to freedom of information requests is monitored by the Data Protection Officer and the Council's Management Team. ~~*Text to follow re. status*~~

- It has been fed back that communication on the implications of the Best Value review and how the Council was responding to the Directions was not shared widely enough with staff in order to secure engagement and investment in the outcomes. This is being addressed as part of the refresh of the Improvement and Recovery Plan incorporating the acceleration of local government reorganisation activity towards vesting day.
- During 2024-25, the Council undertook a Residents' Survey and when comparing with the Local Government Association benchmark for how well residents feel informed by the Council, 65% of the people that participated were satisfied, well above the average of 54%.
- The Council proactively engages with residents, businesses, and partners to maintain the Council's reputation and keep users informed about priorities, services and campaigns and consultations via digital, in person and social media channels. The Council's website provides considerable transparency information.
- We are always reviewing the most appropriate ways to communicate, from formal statutory consultations through to

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the Council's use of social media, website, borough magazine, the Customer Portal, Borough noticeboards and direct mail. In October 2025 the Council's new website was launched with a focus on accessibility, increased search tools and a drive to self-service via online forms. Additional digital platforms were also created for the business community to promote the jobs and skills hub, Business Spelthorne and the awards.

- We hold frequent consultations about various issues and topics, including housing developments, health and wellbeing, arts and culture, budget setting and community safety. Significant consultations during 2025/26 included local government reorganisation, community safety, HMO planning guidance, off-street parking, playground survey, Local Plan main modifications, Design Code and Housing, homelessness strategy.
- The Spelthorne Partnership Assembly (launched in 2024) continues to facilitate residents, Councillors and representatives from organisations in the Borough to meet four times in a year to discuss concerns with the Leader of the Council and Council Officers. The last meeting took place in ~~February 2026 and the next one scheduled for~~ May 2026 with guest speaker Borough Commander Inspector Walton.

GOOD GOVERNANCE PRINCIPLE B		
Policy, framework or process	Owner	Last reviewed
Customer Charter	Head of Communications and Customer Experience	2025
Guide to information	Group Head Commissioning and Transformation	2026
Engagement Strategy	Head of Communications and Customer Experience	2025

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

- The Council has an approved Corporate Plan for the period 2024/28. Supported by 136 actions which are tracked on a regular basis by senior leadership team.
- The Council has approved a Social Values Strategy which agreed a set of parameters to evaluate any purchase offers for regeneration sites. Prior to any site disposal the Council will agree a minimum site value and attach weightings to individual criterium to aid decision making and to ensure that the Council consider the social value to the Borough's residents.
- Local Plan was signed off by the Planning Inspector as sound and approved by Council in March 2026.
- The Council has introduced hybrid mail producing a sustainable saving on each letter sent and the delivery of annual billing by email to residents saved £13,000 which had the additional environmental benefit of reducing printing.
- The Council's data focused approach to Climate Change and Sustainability activities has seen significant reductions in production of greenhouse gases, the introduction of a hydromix within radiators in council buildings has yielded a 10% saving on heating costs during the autumn of 2025 and flooding prevention activities are monitored in terms of impact.
- The MHCLG review of homelessness reflected positively on the Council's focus on customer service. However, previously identified improvements, as outlined in the IRP, remain a priority, particularly the need to balance this focus with the economic pressures facing the Council and managing down the cost of temporary accommodation.

GOOD GOVERNANCE PRINCIPLE C		
Policy, framework or process	Owner	Last reviewed
Corporate Plan	Deputy Chief Executive	2024
Economic Strategy	Interim Head of Place, Planning and Housing Strategy	2024
Net Zero programme	Group Head Commissioning and Transformation	2025
Medium Term Financial Strategy	Chief Finance Officer	2026
Capital Programme and Capital Strategy	Chief Finance Officer	2026
Corporate Debt Policy	Chief Finance Officer	2026

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D. Determining the interventions necessary to optimise the achievement of the intended outcomes

Interventions

- The Improvement and Recovery Plan, agreed in October 2025 and revised in February 2026, details how the Council is approaching the response to the Secretary of State's Directions as part of the Government Best Value intervention process.
- The Action Plan compiled to address areas of improvement identified in the Grant Thornton external audit report for the period 2023-24 has been subsumed into the Improvement and Recovery Plan. This included setting up a central database of strategies, which set out who the document owner is, when the document needs to be reviewed, and who has responsibility for sign-off.

Optimise the achievement of the intended outcomes

- A performance management framework is in place to support delivery of the Corporate Plan and individual service plans, although further development is required to ensure consistent and effective application.
- There is also an organisational development framework in place including Continuous Performance Management (CPMS) reviews, one-to-ones, and clear job descriptions (which have all been reviewed as part of the preparation for local government reorganisation). A recognised inconsistent application and variable quality undermines its effectiveness.
- The Improvement and Recovery Plan (IRP) has been monitored through a series of project dashboards tracking progress through the recovery phase. The achievements in this period can be viewed at **Appendix 2**. The Revised IRP agreed in January 2026 whilst refocusing on the next implementation and improvement phase was criticised for not containing explicit milestones. A health check delivered by Newtrality who act as the Programme Director, identified the need to develop delivery plans to support each theme within the plan. Activity in 2026/27 will be focused on prioritising deliverables within the timeframe available.
- As part of the review of the IRP, it was identified that the existing suite of key performance indicators required refreshing to ensure the data provided meets the needs of the Senior Leadership Team, councillors and Commissioners in monitoring the impact of improvement activity.
- The delivery of themes within the IRP are supported by sub-boards involving workstream leads, the relevant lead commissioner and lead councillors. An internal audit of IRP Governance was completed in this period and the findings are yet to be reported
- It was identified within the risk assurance review that individual Service committees should be provided with more risk information in order to undertake scrutiny relating to their service areas.

GOOD GOVERNANCE PRINCIPLE D		
Policy, framework or process	Owner	Last reviewed
Financial Regulations & Standard Financial Procedures	Chief Finance Officer	2026
Contract Standing Orders	Chief Finance Officer	2026
Asset Management Strategy	Group Head Assets	2023

E. Developing the entity's capacity, including the capacity of its leadership and with individuals within it

- In response to the Best Value Inspection process the Finance team structure was reviewed and additional resources were brought in where there were gaps in specialist technical knowledge. This has enabled the significant progress against the objectives within the Improvement and Recovery Plan with further activity planned in 2026/27 to support budget holders with budget monitoring using the Council's Integral 2 system.
- The resource pressures associated with the preparations for transition to West Surrey are steadily increasing and lead officers have been identified. Further resource planning to be explored in 2026/27 to utilise LGR funding to ensure key officers have capacity to respond to requests from the Surrey First programme within the required timescales and maintain business as usual activity within services.
- In relation to Councillor development beyond the initial induction programme this has not been progressed in 2025/26. Targeted activities for the new Governance Assurance approach and specifically for committees such as the Audit Committee has successfully supported the refocusing of its remit. Regular all member briefings take place fortnightly and information is shared via the Member Information Pack.
- The e-learning programme manages the updating and roll out of a wide variety of subjects, management training with specific ICT training highlighting aspects of cyber security.
- In response to concerns about capacity pressures within the Senior Leadership Team, a review was undertaken and a revised approach adopted for weekly MAT meetings. An Assurance MAT was also introduced to provide a quarterly focus on monitoring performance across a range of service areas. While further refinements may be required, an immediate reduction in meeting length has been achieved.
- There are areas within the Council where improvement activity has been impacted, and delivery is put at risk by staff absence and vacancies. Recruitment and retention remain challenging during periods of uncertainty. In response, an updated Recruitment and Retention Policy was updated in March, affected teams are diversifying approaches to support under-resourced areas, and proposals are being developed to access agency staff frameworks in order to make the workforce more resilient.
- The Surrey Learn learning and development framework gives officers access to training opportunities with additional sessions focused on Change management, managing resilience and dealing with challenging customers as examples of sessions delivered on location. Staff were given the opportunity to identify courses to upskill them. The focus for 2026/27 will be identifying the skills needed by staff in readiness for their transition to West Surrey and commissioning bite-sized sessions to make attendance easier within busy schedules.

- During 2025/26 a customer webchat system was implemented utilising Artificial Intelligence capabilities and redirecting residents to the relevant online form or connecting them to a member of staff.

~~• An internal audit is commencing in Quarter 2 to focus on how vacancies are managed within the organisation to ensure that….~~

GOOD GOVERNANCE PRINCIPLE E		
Policy, framework or process	Owner	Last reviewed
Continuous Performance Management part of Performance Management Framework	Group Head Commissioning and Transformation	2026
Equalities, Diversity and Inclusion Policy	Group Head Commissioning and Transformation	2026
Recruitment and Retention Policy	Group Head Commissioning and Transformation	2026
Staff training	Group Head Commissioning and Transformation	2026
Councillor training	Group Head of Corporate Governance	2026
Scheme of delegation	Group Head of Corporate Governance	2026
Pay policy statement	Group Head Commissioning and Transformation	2025

F. Managing risks and performance through robust internal control and strong public financial management

- Financial Procedure Rules together with the Contract Standing Orders, set the framework of internal controls. Internal audit has a programme of work designed to assess how this framework operates in practice and reports to the Audit Committee. ~~This includes an upcoming audit on Accounts Payable to be conducted in Quarter 1 and Medium Term Financial Strategy and savings realisation which will be conducted in Quarter 2 of 2026/27.~~
- The Council received a 'Disclaimed Opinion' on the Statement of Accounts 2024-25 from its External Auditors, Grant Thornton, as prior assurance was not in place in relation to the opening balances. The Council received significantly fewer external audit recommendations than for 2023-24 and is making good progress on the journal of rebuilding assurance in the accounts with the aim to achieve a clean audit opinion for the 2026-27 Accounts.
- The Council in February approved a revised treasury management strategy including an investment strategy and Minimum Revenue Provision policy. The strategy demonstrates how the Statutory Direction regarding reducing borrowing and setting a prudent level of MRP are being addressed in practice. The Minimum Revenue Provision (MRP) Policy Statement for 2025/26 increased MRP to a prudent level in line with statutory guidance.
- A robust timetable for processing year end accounting information has been introduced but it is acknowledged will take time to see improved performance.
- The project to refine budget monitoring processes began in 2025/26 to enable direct budget holder scrutiny, monthly reporting to the senior leadership team and timely data to be available for councillors. Training for officers and councillors will be rolled out during May/June 2026. The increased use of the Council's Integral 2 system will improve the quality of forecasting and reporting.
- During 2025/26 a sector expert in risk management was engaged to introduce a governance assurance-based Risk Management Framework and Policy. This was approved by CPRC in January 2026, work is ongoing to implement this.
- A Corporate Assurance Register (previously the Corporate Risk Register) was in place at the start of the year to outline the Council's key strategic risks. While this was previously subject to regular review by officers and councillors, this has lapsed during the transition to the new Governance Assurance framework, resulting in reduced visibility and oversight of strategic risks by Councillors.
- The Council's Emergency Planning and Resilience arrangements are supported by Applied Resilience but with changes in staffing a programme of training has been delivered in 2025/26 to ensure readiness including incident management, internal management and rest centre training.

- Cyber Security Audit in April 2025 confirmed policies were in place and eLearning continues to be rolled out to staff including and simulated phishing exercises to test their knowledge. ~~An internal audit on the management of eLearning is concluding in Quarter 1 of 2026/27 with a focus on the effectiveness of…..~~
- An internal audit in Sundry Debt confirmed the improvements required that had already been identified by the service. A new post has been created to lead on the aged debt process incorporating a lower threshold to implement stop checks and the new Corporate Debt Policy due to be considered by CPRC in April 2026.
- The AGS review process confirmed that further improvements are required to the Council's procurement procedures to expedite processes. Long-standing concerns about the incompleteness of the contracts register have been brought into sharper focus through information requests from Surrey First, and the need for greater rigour in services' contract management has become a higher priority. ~~An internal audit on Procurement is due to be undertaken in Quarter 2 of 2026/27 to follow up the previous finding of 'limited assurance'.~~

GOOD GOVERNANCE PRINCIPLE F		
Policy, framework or process	Owner	Last reviewed
Governance Assurance Process part of Performance Management Framework	Deputy Chief Executive	2026
Information Governance & Security Policies	Group Head Commissioning and Transformation	2026
Health & Safety Policy	Chief Executive	2026
Confidential Reporting Code (Whistleblowing)	Group Head of Corporate Governance	2025
Sundry Debt Policy	Group Head Commissioning and Transformation	2026

G. Implementing good practices in transparency, reporting and audit to deliver effective accountability

- In response to a recommendation from the External Auditor an independent sector expert undertook a self-assessment of the Audit Committee against CIPFA guidance for Audit Committees in 2025/26. A second independent member to be recruited to the Committee and the adoption of the revised terms of reference were agreed at Council in February 2026. An annual report on the Committee's activities in 2025/26 is being prepared for submission to Council.
- Budget reporting continues to be subject to challenging timescales. Although this is a known issue, late reports or late amendments can adversely affect councillors' ability to scrutinise information effectively. Strengthened forward planning and meeting scheduling will be key to reducing reliance on late circulation and improving governance arrangements.
- A further enhancement planned for 2026/27 is the production of budget reports on a monthly basis for the senior leadership team to review the current position and be able to respond promptly to emerging issues.
- A new report template was devised to improve transparency and decision making. Its effectiveness has been periodically reviewed during 2025/26 with further amendments to the template being made in response to feedback. Commissioners' observations in December 2025 indicated that further work was still required to improve both the timeliness and quality of reporting. The AGS review process has reaffirmed the challenges experienced in delivering the required improvements in relation to this objective within the Improvement and Recovery Plan. Officers have noted that the current review, quality assurance and committee timetable processes can significantly extend the time taken to implement activities. While progress has been made providing training and coaching, further work is needed to clarify the refined approval process, including when draft reports should be shared and the requirements of the template, in order to fully embed improvements and better support officers to be ready for Local Government Reorganisation.

GOOD GOVERNANCE PRINCIPLE G		
Policy, framework or process	Owner	Last reviewed
Internal Audit Plan, Annual Internal Audit Opinion and Independent Assessment of Internal Audit	Deputy Head of Southern Internal Audit Partnership (SIAP)	2026
External Auditor's Annual Report	Chief Finance Officer	2026

~~Summary of key actions delivered in 2025/26 to strengthen governance~~ PAGE MOVED

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~~Updated Treasury Management Statement~~	~~Approved Medium Term Financial Strategy~~	~~Implemented Improvement and Recovery Board~~
~~Agreed Corporate Debt Policy~~	~~Minimum Revenue Provision Policy Statement~~	~~Agreed Improvement and Recovery Plan~~
~~Reviewed and reset internal MAT meetings~~	~~Revised report template and report writing training~~	~~Implemented IRB Sub Boards~~
~~Processes mapped for all landlord and tenant related matters~~	~~Agreed Equality, Diversity and Inclusion Strategy~~	~~Published information guides for Houses of Multiple Occupation (HMOs)~~
~~Approved Commercial Strategy~~	~~Agreed Protocol on relations between Members~~	~~Approved new Governance framework for Audit Committee~~
~~Approved Asset Rationalisation Strategy~~	~~Introduced new Governance Assurance Framework~~	~~Adoption of Local Plan~~
~~Introduced Staffing Panel~~	~~Supplementary Planning Document on HMOs~~	~~Adoption of Spelthorne Design Code SPD~~

~~Summary of actions focused on strengthening governance in 2026/27*~~ PAGE MOVED

~~Delivery plans for each IRP theme~~	~~Engagement strategy for LGR and IRP~~	~~Preparations required by Surrey First (LGR)~~
~~Fortnightly staff briefings~~	~~Review of KPIs~~	~~Induction for West Surrey representatives~~
~~Procurement training~~	~~Pulse surveys with staff~~	~~Review of Corporate Plan~~
~~Climate Change SPD~~	~~Annual Report for Standards Committee~~	~~Affordable Housing SPD~~
~~Infrastructure Delivery Plan~~	~~Resource planning for LGR leads~~	~~Actions toward achieving unqualified audit opinion~~
~~Forward Planning and timeliness of reporting~~	~~Annual Report for Audit Committee being considered at Council~~	~~Rationalising the length of meetings~~
~~Refocus officer development programme to support LGR transition~~	~~Embedding budget monitoring processes by budget holders~~	~~Refine refocused MAT meetings~~

~~* to be incorporated into the IRP delivery plans~~

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APPENDIX 1 - The process for development of the AGS for 2025/26 and information considered when developing the AGS

Finance management reports	Internal Audit reports				
Annual Self-Assessments	External inspection outcomes	Annual Local Government and Social Care Ombudsman letter	Work of the designated Date Protection Officer (DPO)	Performance monitoring, KPIs and reporting	Progress against 2024/25 AGS actions
Corporate complaints	Councillor complaints				
Commissioners' reports	Programme and project data	Secretary of State Directions	Health and Safety data	Corporate Risk Register	External Auditor report

APPENDIX 2 – Progress on 2025/26 Annual Governance Statement improvement actions integrated into the Improvement and Recovery Plan

APPENDIX 3 – Internal Auditor report to the Audit Committee

- Since April 2024 the Council has been part of the Southern Internal Audit Partnership (SIAP). All activity within the 2025/26 audit plan was concluded and progress on the 2026/27 plan is on track for completion against the short timescales due to transition to West Surrey.
- Every year, the Internal Audit function (SIAP) issues an independent opinion in an annual report concluding on the overall adequacy and effectiveness of the Council's framework of governance, risk management and internal control. This comments on the risks facing the Council and the adequacy of the Council's arrangements to manage those risks. It represents one of the key assurance statements the Council receives.
- A final internal audit opinion on the framework of governance, risk management and control for 2025/26 will be concluded for contribution to and incorporation within the final version of the Annual Governance Statement (2024/25) in June 2026 when it be reported to the Audit Committee.

Annual Internal Audit Conclusion 2025-26
I am satisfied that sufficient assurance and advisory work has been carried out to allow me to form a conclusion on the adequacy and effectiveness of the internal control environment. In my opinion the framework of governance, risk management and control are **'reasonable'**, and audit testing has demonstrated controls to be working in practice. Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

APPENDIX 4 – External Assurance – ~~link to 2024/25 report to be inserted~~ (Public Pack)Agenda Document for Audit Committee, 21/10/2025 19:00

- ~~Text to follow which will highlight the external opinion and responses / actions taken~~The Council's external Auditors presented their 2024/25 Value for Money report to Audit Committee on 21st October 2025, and made 5 Key Recommendations aligned with the Improvement and Recovery Plan which were:

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KR1: The Medium-Term Financial Plan should be updated to reflect new costs and risks identified by the best value inspection; appointment of Commissioners; and adoption of an Improvement and Recovery Plan. To update the Medium-Term Financial Plan, the Council should include all relevant additional costs associated with changes to minimum revenue provision (MRP); with asset valuations, refurbishments and upgrades; with breaks in commercial income as tenancies come up for renewal; and with the recruitment of skilled resources to lead recovery and improvement. As additional costs are identified, the impact for the Treasury Management Strategy should also be considered.

KR2: Best value inspectors recommended that the Council strengthen its asset function. We agree with this recommendation. Commercial skills and experience of the teams managing investment property and other properties need to be considered. Training, commercial experience and upskilling should be provided where necessary.

KR3: Best value inspectors recommended a comprehensive debt reduction strategy. We agree with this recommendation. The Council should work with commissioners to agree a comprehensive debt reduction strategy that includes consideration of asset lives and length of time over which it is realistic to carry debt. At the same time, the sinking fund model should be revisited regularly as more up to date and accurate information becomes available.

KR4: Progress with delivery of the Internal Audit programme for 2025/26, and implementation of management actions identified by Internal Audit, should be monitored carefully. During 2025/26, the Council should refine data analytics to inform internal audit planning for 2026/27.

KR5: Members and officers need to work collaboratively to deliver the Improvement and Recovery Plan once it is finalised, and demonstrate that the Council is leading and overseeing its improvement journey.

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APPENDIX 5 – Performance Management Framework

The Council recognises that effective performance management is a key element of good governance, supporting the use of resources, delivery of priorities and outcomes for residents. However, the effectiveness of current arrangements has been inconsistent across the organisation during the year and is a key priority within the Improvement and Recovery Plan.

The Council has a corporate Performance Management Framework in place which is intended to link strategic priorities, service plans, performance indicators and risk management. While this provides a clear structure, its application in practice is inconsistent, and it does not consistently support timely and well-informed decision-making by officers and Councillors.

Performance measures in place include:

- Key Performance Indicators (KPIs) linked to corporate priorities which are currently being refreshed
- Statutory indicators and regulatory requirements
- Local service indicators reflecting operational delivery and transformation activity
- Individual performance monitoring through the Council's Continuous Performance Management (CPM) processes

Although targets and tolerances are defined, data is not collected and reported consistently and as a result, the early identification of underperformance and the implementation of corrective actions is variable across services.

Monitoring, Reporting and Scrutiny

The refocusing of Management Team meetings to introduce a focused assurance session to include service managers in routine oversight arrangements is yet to be established and effective.

The quality, consistency and timeliness of performance information varies, and this can limit the ability of both officers and Councillors to maintain a clear and up-to-date understanding of performance and to apply effective challenge where needed. Recasting meeting and reporting schedules to better reflect data collection is ongoing.

Although Service Committees, the Corporate Policy and Resources Committee and the Audit Committee all receive performance-related information within their respective remits there continues to big significant improvement required in arrangements for them to consistently support robust oversight and accountability.

Integration with Risk and Governance Assurance

Underperformance and control weaknesses are not always systematically considered alongside strategic and operational risks. As a result, the Council does not consistently maintain a joined-up view of performance and risk, limiting its ability to identify, escalate and respond to emerging issues effectively. This disconnect during 2025/26 is being addressed through the new Governance Assurance framework but will require refinement to demonstrate full integration.

Continuous Review and Improvement

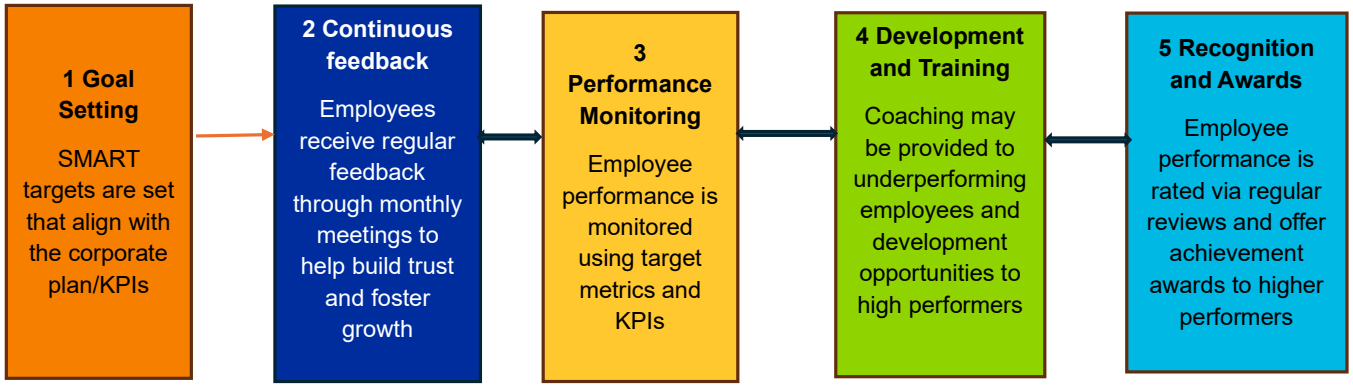
Performance information is used to support improvement activity where issues are identified. During the year, there has been a focus on strengthening performance management in key areas, including financial sustainability, service resilience and delivery of the Improvement and Recovery Plan. There are examples of good practice such as the prompt implementation of observations in internal audits. However, follow-through on agreed actions remains variable, and the approach of developing and monitoring action plans to deliver improvements is not applied consistently across the organisation.

Assurance

While performance management arrangements are in place they currently provide limited to moderate assurance and require further development to ensure they operate consistently and effectively across the organisation.

Employee Performance

The structured approach to managing employee performance, which links individual objectives to the Corporate Plan and relevant KPIs, has limited effectiveness in supporting organisational performance and accountability due to inconsistent application and variable quality.



APPENDIX 6 - Governance Assurance Framework

A new Governance Assurance Policy and Framework has been designed to:

- strengthen organisational awareness of good governance,
- clearly define roles and responsibilities for assurance and action,
- provide a consistent methodology for obtaining assurance across the organisation, and
- improve the proactive identification and management of governance risks.

The new Framework places reduced emphasis on numerical risk scoring, which can be inherently subjective, and which often became the focus of discussions about risk on the previous Corporate Risk Register, and instead focuses on:

- the effectiveness of governance arrangements,
- the adequacy of internal controls, and
- the strength and quality of assurance.

This enables risks to be managed through strong systems, clear accountability, effective decision-making and robust oversight, while providing Members and stakeholders with confidence that appropriate arrangements are in place to support delivery of the Council's objectives.

Governance Assurance Policy and Framework

The Framework explains how the Council obtains assurance over the effectiveness of its governance arrangements and how it manages the threats, challenges (risks) and opportunities it faces. In particular, the Framework:

- Sets out the Council's key governance assurance areas,
- Defines roles and responsibilities for assurance ownership and delivery,
- Establishes assessment, monitoring and review processes,
- Explains how assurance is reported to Members, and
- Identifies required training and development.

It covers all enabling and controlling strategies, policies and procedures, ensuring that resources are used effectively, efficiently and economically, and supports delivery of the Council's Improvement and Recovery Plan.

Development and implementation of the various elements of those arrangements have continued through to Quarter 4 of 2025/26 with the new approach due to take full effect from April/May 2026.

Roles	Responsibilities
Service Committees	Service Committees now have a strengthened role in scrutinising governance and risk matters within their remit. In particular, they: • Scrutinise detailed governance and risk assurance reports, and • Receive six-monthly assurance updates relevant to their portfolio areas.
Audit Committee	The Audit Committee focuses on the overall effectiveness of the Council's governance, risk management and internal control arrangements. It provides assurance that: • Key governance and risk areas are clearly owned and effectively managed, • Governance arrangements are implemented, operating and monitored effectively, and • Officers and services are held to account for delivery. To support this role, the Committee will receive: • Regular governance assurance reports, and • In-depth "deep dive" presentations from Assurance Owners on specific governance areas and key strategic risks. These sessions will enable the Committee to test controls, scrutinise action plans and obtain assurance on implementation and ongoing monitoring.
Management Team Plus (MAT+)	MAT+ is responsible for ensuring that the **Governance Assurance Register** reflects the Council's most significant governance risks and strategic concerns. In particular: • Strategic risks are reviewed quarterly, • Each governance assurance area is owned by MAT+, • Individual risks are assigned to named Assurance Owners, and • Actions are allocated to senior managers best placed to deliver improvements. This leadership-led approach demonstrates a strong organisational commitment to embedding a positive and mature governance and assurance culture.

Governance Assurance Register/Risk Register

The presentation, structure and content of the Council's Risk Register have been revised and re-established as a Governance Assurance Register. This reflects the shift towards identifying weaknesses, gaps or non-compliance within governance arrangements and internal controls, rather than focusing solely on likelihood and impact scoring. During the transition from a Corporate Risk Register to a Governance Assurance Register, the key risks to the Council have been kept under review by Risk/Governance owners, and MAT+, with regular updates on transitional arrangements provided to the Audit Committee.

All MAT, Service Committee and Council Reports contain a section on Risk Implications, with report authors required to outline the key risks associated with their proposals and any mitigation measures.

APPENDIX 7 – Bodies SBC works closely with and/or whose board SBC nominates members to

There are a number of organisations which are independent from the council, but have an impact on its service areas.

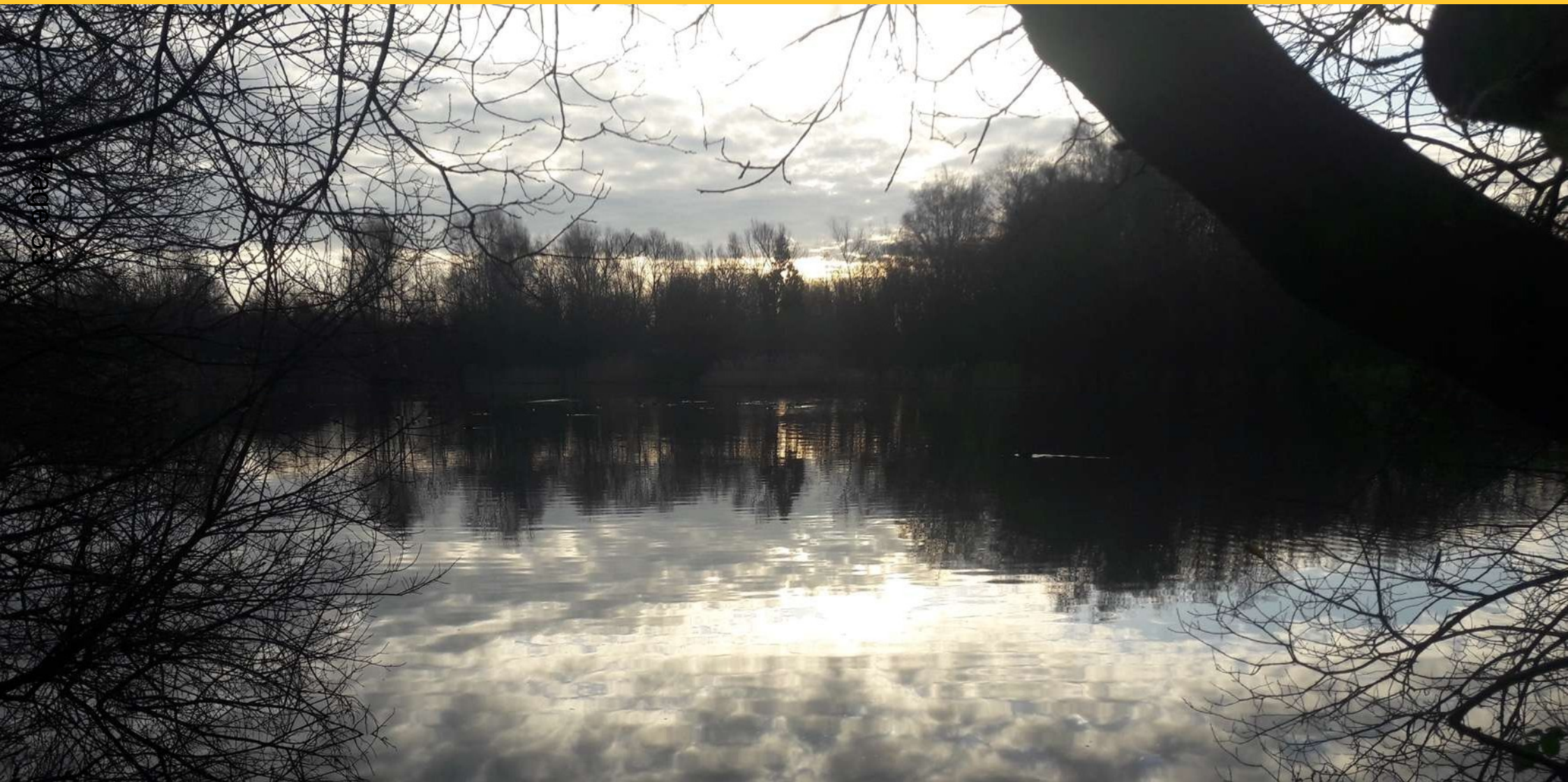
In order that the council can maintain effective partnerships with a number of these organisations, representatives of the council, usually elected councillors, sit on the various committees and forums that are responsible for them.

To find the contact details for the council's representative on a particular outside body please follow the relevant link.

- A2Dominion Customer Insight Panel
- Ashford and St Peter's Hospitals NHS Foundation Trust
- Citizens Advice Runnymede and Spelthorne
- Council for the Independent Scrutiny of Heathrow Airport
- Heathrow Local Community Forum
- Heathrow Noise and Airspace Community Forum
- PATROL (Parking and Traffic Regulations Outside London) Adjudication Joint Committee
- Runnymede and Spelthorne SHMA - Joint Member Liaison group
- South East Employers
- South West Middlesex Crematorium Board
- Spelthorne Mental Health Association Management Committee
- Spelthorne Safer, Stronger Partnership Board
- Strategic Aviation Special Interest Group
- Sunbury Fuel Allotment
- Surrey Environment Partnership
- Surrey Museums Partnership
- Surrey Police and Crime Panel
- Surrey Traveller Community Relations Forum
- Sustainability and Transformation Plan Stakeholder Reference Group
- Thames Landscape Strategy Partnership Executive Review Board

Annual Governance Statement
2025/26 CLEAN COPY

SPELTHORNE
BOROUGH COUNCIL



Contents

Executive Summary

Spelthorne Borough Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 2000 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging these responsibilities, the Council is also responsible for putting in place proper arrangements for the governance of its affairs. These include systems of internal control and procedures for managing risk. Pages 7 to 11 of this document explains the purpose of corporate governance and sets out the key components of effective governance in practice. Such arrangements cannot eliminate all risk of failure and will only ever provide reasonable and not absolute assurance of effectiveness. Governance arrangements should however be designed and implemented so that they manage risk down to an appropriate level and highlight areas where further improvements need to be made.

The Annual Governance Statement (AGS) describes the arrangements in place during 2025/26 and provides an assessment of how effectively these operated in relation to the seven key requirements in the CIPFA/SOLACE framework which are set out on pages 12 to 25. The AGS highlights arrangements which are working well and identifies other areas where further improvement is required. This Statement is reviewed and formally approved each year by the Council's Audit Committee and reviewed by the Council's external auditors.

Production of the AGS is underpinned by an annual governance review which covers the period from 1 April up to the date the financial statements are finalised and approved. Appendix 1 sets out in detail how this review was carried out.

During 2025/26, we made progress in responding to the findings of the Best Value Inspection and addressing the resulting Statutory Directions issued in May 2025. We have also responded positively to matters raised by the External Auditors (see Appendix 4). This has included constructive engagement with the Commissioners to identify requirements, priorities and agree impactful changes needed to strengthen governance and financial management. Although there is now greater clarity around expectations and the steps required to address them, the Council continues to face significant challenges in terms of ensuring that arrangements put in place are both adequate in principle and properly applied in practice. For example, we acknowledge that:

- some new processes, especially those linked to risk management are not yet fully embedded in day-to-day service delivery, and
- some officers and members are unfamiliar with rigorous but constructive challenge, review and assessment processes and limited training has been provided to support this change.

Page 5 of this document sets out the key actions taken to strengthen corporate governance in 2025/26, and page 6 sets out the priorities to be addressed in the coming year. As demonstrated by Appendix 2, all governance issues identified in this document have been captured within the Improvement and Recovery Plan (IRP) and progress will continue to be monitored and reported and reflected in next year's Annual Governance Statement.

Local Government Reorganisation has required the Council to operate at pace, while maintaining essential services and prioritising the delivery of savings to address its debt position. Whilst engaging with the Future Surrey Programme Board the Council remains focused on achieving best value for our residents, and on ensuring that we address the Best Value and external audit recommendations to strengthen the inheritance we pass onto West Surrey Council.

Assessment of Effectiveness

Spelthorne Borough Council is very much aware of weaknesses identified in the Best Value Inspection report and the Statutory Directions issued in January and May 2025 respectively. Based upon the contents of this report, and in particular:

- the annual governance review processes set out in Appendix 1, and
- the opinion provided by the Head of Internal Audit in Appendix 3,

the Council's overall assessment is that although governance arrangements in 2025/26 have been significantly improved, more needs to be done to ensure these processes work well consistently and help the Council to identify risks, weaknesses, and area for improvement going forward. We remain committed to rebuilding trust and ensuring effective governance as we prepare for structural transition to West Surrey Council on 1 April 2027. This work is being undertaken alongside the ongoing delivery of core council services for our residents.

Gordon Mitchell
Chief Executive

Signed:

Date:

Councillor Greg Neall
Leader of the Council

Signed:

Date:

Summary of key actions delivered in 2025/26 to address issues raised in the 2024/25 Annual Governance Statement

Commercial Theme	Action taken
Commercial property rationalisation plan	The Council approved an asset rationalisation plan and appointed external advisors to assist with implementing the plan
Improve commercial governance including contract management and procurement	Updated procurement policies and procedures together with the Contract Standing Orders, rolled out procurement and contract management training aligned with new Contract Standing Orders, stood up the Procurement Board to improve scrutiny and ensure compliance with the new policies and procedures
People, systems and data management	Introduced Staffing Panel and undertaken a review of all information held to support operational decision making and recommendations to Committee for commercial decisions
Develop a comprehensive commercial strategy with clear approaches to investment and regeneration portfolios	The Council has approved a commercial strategy to progress asset rationalisation and decision making involving assets in the commercial and regeneration portfolios.

Regeneration and Housing Theme	Action taken
Regeneration and housing confidence	Consultants and Property agents have been appointed to progress regeneration masterplans for Staines and affordable housing delivery.
Knowle Green Estates Ltd future resolution	The Council engaged Savills, specialist property consultants acting in the residential sector, to undertake a review of the future financial viability of Knowle Green Estates in 2025/26 setting out a range of options. The preferred option is to wind up the company and transfer the assets to the Council in 2026/27 with a view to the assets transferring to the Hosing Revenue Account of the new West Surrey Council
Balanced housing mix	The Council approved a Supplementary Planning Document on HMOs

Thriving communities and infrastructure	The Council adopted a new Local Plan, and the new Spelthorne Design Code.
Homelessness provision	The Council published information guides for Houses of Multiple Occupation (HMOs) and is undertaking a holistic review of nightly paid accommodation costs and length of stay, setting new targets to reduce costs by the end of the 2026/27 Financial Year.

Finance Theme	**Action taken**
Review level of Minimum Revenue Provision	The Council approved a revised Minimum Revenue Provision (MRP)Policy in November 2025 for 2025/26 resulting in MRP being set at a prudent level in line with statutory guidance
Review sinking fund strategy and assumptions	In view of the decision to dispose of the investment property portfolio, the Council approved a revised Reserves Strategy in 2025/26, which re-purposes the sinking funds held in order to support the General Fund. This means the Council no longer has sinking fund reserves and therefore there is no longer a requirement for a sinking fund strategy.
Audit and accounts	The Council received a disclaimed audit opinion on the 2024/25 under the Government's audit backstop arrangements. The 2024/25 Audit Findings report received in January 2026 had 5 audit recommendations a significant reduction on the number for 2023/24. Work is ongoing on the 2025/26 accounts to improve quality control processes to in order improve the level of assurance of the accounts preparation and restore audit confidence.
Systems and data	The new Interim Deputy Chief Finance Officer, working with the Systems Accountant, has streamlined the budget monitoring functionality and is moving budget monitoring onto the single financial data set and away from a reliance on use of spreadsheets.
Capacity and capability	Additional specialist Finance interim staff have been recruited to fill gaps in skillsets and improve the quality of financial reporting and treasury management
Update the Medium Term Financial Plan (including Treasury Management and capital strategies) in line with the new commercial strategy to reduce the cost of the investment and regeneration portfolio	A revised Medium-Term Financial Plan was approved during the year. In addition, the Treasury management Strategy was completely revised to comply with professional guidance. In line with the Statutory Direction to implement a strict debt reduction plan, £905m of debt was restructured in November 2025, reducing overall borrowing by £341m.

Governance Theme	Actions taken
Decision making process review	Reviewed and reset internal Management Team meetings to streamline processes and deliver focussed strategic oversight.
Risk culture	During the year a new Governance Assurance Framework was introduced.
Internal audit	Internal Audit Plan for 2025/26 completed. Internal audit annual plan for 2026/27 was agreed in March 2026 and is progressing without slippage; regular meetings between internal audit provider, statutory officers and chair of the Audit Committee are in place.
Reports and guidance	A revised report template has been implemented and report writing training delivered; implement focussed adjustments to the approval process.
Culture and continuous improvement	The Council has approved an Protocol on relations between Members. The Council also has agreed an Equality, Diversity and Inclusion Strategy. A revised set of Corporate and Service KPIs have been prepared and are being bedded in.

Local Government Reorganisation Theme	Actions taken
Data collection/sharing	The Council appointed a set of subject matter experts for each Surrey Local Government Reorganisation (LGR) workstream who provided the Council's data input into the process.
HR rationalisation	The Council is feeding into the People and Governance Surrey LGR workstream. All job descriptions have been reviewed and updated.
Financial rationalisation	The Council is feeding into the Surrey LGR Finance workstream. We fed into the baseline report for West Surrey which was provided to the Joint Committee in March 2026.
Systems and contracts	The Council is feeding into the Surrey LGR Procurement and Contracts workstream. The Deputy Chief Executive is theme sponsor for Procurement and Contracts. We have fed into the single Surrey contracts database our contracts data.

Elections and governance	The Deputy Returning Officer, managed the preparations for West Surrey Council elections with polling taking place in Spelthorne on 7th May and the Count completed on 8th May.
Change management	In response to the Statutory Direction issued to the Council in May 2025, the Council has implemented an Improvement and Recovery Board (IRB), agreed an Improvement Recovery Plan and established IRB Sub-Boards which meet regularly to monitor improvement against the themes set out in the IRB

Summary of actions focused on strengthening governance in 2026/27

Delivery plans for each IRP theme	**Engagement strategy for LGR and IRP**	**Preparations required by Surrey First (LGR)**
Fortnightly staff briefings	**Review of KPIs**	**Induction for West Surrey representatives**
Procurement training	**Pulse surveys with staff**	**Review of Corporate Plan**
Climate Change SPD	**Annual Report for Standards Committee**	**Affordable Housing SPD**
Infrastructure Delivery Plan	**Resource planning for LGR leads**	**Actions toward achieving unqualified audit opinion**
Forward Planning and timeliness of reporting	**Annual Report for Audit Committee being considered at Council**	**Rationalising the length of meetings**
Refocus officer development programme to support LGR transition	**Embedding budget monitoring processes by budget holders**	**Refine refocused MAT meetings**

Purpose of the Annual Governance Statement

- The Annual Governance Statement explains how the Council checks that it is run properly and lawfully.
- It meets the legal requirement to review how well our internal controls and governance arrangements work and to publish this review every year and include in the Statement of Accounts. As per process set out at **Appendix 1**.
- It's an objective and honest appraisal of that review.
- The Statement shows that we have appropriate governance arrangements in place, sets out what we achieved during 2025/26, and highlights what we still need to improve to support delivery in 2026/27.
- It focuses on how the Council is governed and managed, identifying strengths and any significant weaknesses in our systems and controls, rather than measuring our performance.

What is Corporate Governance?

The Council's Local Code of Governance sets out how the Council is run. It describes the way decisions are made, how the Council is managed, and how it involves and is accountable to the community it serves. Spelthorne Borough Council's current Corporate Governance framework is defined by the following elements in Diagram 1.
The work following intervention has helped the Council understand that strong governance comes from a culture of continuous improvement and open challenge. We continue to review our work honestly and take action where necessary to ensure our governance remains strong.

Diagram 1: Spelthorne Borough Council's current Corporate Governance framework

Corporate Plan

The Council's Corporate Plan for 2024/28 sets out our vision and strategic priorities: Community, Addressing housing need, Resilience, Environment and Services. Progress of delivering these priorities is reviewed and published each year in our Annual Report. To avoid duplication the tracking of progress against priorities has been integrated into the Improvement and Recovery Plan process.

Improvement and Recovery Plan (IRP)

The IRP was originally approved by Council in October 2025 as the Council's action plan for addressing the Government's Best Value Directions. The Plan was updated by Corporate Policy and Resources Committee in February 2026. The IRP incorporates the governance actions captured in the Annual Governance Statement 2024/25. Progress is shown in **Appendix 2**.

Constitution

This has been reviewed during the year to ensure it remains relevant and effective, responding to changes in legislation and implementing recommendations on improvements. It defines the roles/responsibilities of the Council, service and regulatory committees, and statutory officers and sets out how these roles are discharged, and the delegations extended to officers and Councillors.

Council & Committees

The Council moved to a Committee System form of governance in 2021, and the current remits and structure have been in place since 2024. The Internal audit of the Council's decision making and accountability recommended 18 governance improvement recommendations, and these were incorporated into the Improving Governance workstream within the IRP. Some of the recommendations require changes to the Council's Constitution and will be implemented in time for the May 2026 Annual Council Meeting, the Standards and Audit Committee Chairs' will present Annual Report on behalf of their Committees to July Council.

Improvement and Recovery Board

This non-decision-making board monitors progress against the Improvement and Recovery Plan. Meetings are chaired by the Lead Commissioner and involves the Commissioners, the Leader, Leader of the Conservative Group, the Chair of Audit Committee and the Senior Responsible Officers for the delivery of the workstreams within the IRP as well as the Programme Director co-ordinating the Plan.

Scrutiny of decisions

During this period the majority of decisions were made by the Committees or delegated to officers. There are structures and processes in place to hold these to account. Further improvements to levels of scrutiny are planned in 2026/27 as the new Governance Assurance framework is embedded and each Service Committee will be able to scrutinise the risks for projects within its scope.

Governance Assurance

The Council recognises that the effective identification, assessment and management of strategic and operational risk is essential to good governance. Robust risk management arrangements are necessary to support the Council's ability to meet its statutory duties, deliver corporate priorities and provide high-quality public services. However, the effectiveness of these arrangements has not been consistently demonstrated during the year.

At the start of the year, the Council operated a traditional risk management approach supported by a Corporate Risk Register (CRR), which identified key strategic risks and was subject to periodic review by officers and Councillors. In response to recommendations from the Best Value Inspection and Grant Thornton's External Audit, the Council initiated a programme of improvements to its risk management arrangements, supported by an external governance expert. Rather than undertaking a comprehensive revision of its existing policies and processes, the Council made a strategic decision to transition to a governance assurance-based approach. While this reflects an intention to strengthen oversight, it has yet to be fully implemented to demonstrate clear, consistent benefits in practice.

During the transition period, there has been a hiatus in the regular review of the Corporate Risk Register, reducing the level of Councillor oversight, challenge and transparency. This has limited the Council's ability to maintain a clear and up-to-date understanding of its risk profile. Although the new Governance Assurance Framework has been adopted, implementation remains at an early stage. Work is ongoing to embed understanding, clarify roles and responsibilities, and support the cultural change required for the framework to operate effectively. By the end of April 2026, 49 officers and 24 councillors had received targeted training. Further detail on the Governance Assurance Framework is provided in **Appendix 6**.

Statutory Officers

Statutory officers are responsible for delivering and overseeing the financial management and governance of the council:

The Chief Executive is the Council's Head of Paid Service who is responsible for the overall functioning of the council and the allocation of resources. There was a change of postholder during 2025-26 with the Deputy Chief Executive acting as interim between December and March. The new Chief Executive, Gordon Mitchell, was confirmed in March 2026.

The Deputy Chief Executive is the Council's S151 Officer responsible for financial governance, risk and control frameworks.

The Head of Corporate Governance is the Council's Monitoring Officer responsible for the ethical framework for both officers and councillors.

Partnerships

There are a number of organisations which are independent from the Council, but have an impact on its service areas.

In order that the Council can maintain effective partnerships with a number of these organisations, representatives of the Council, usually elected Councillors, sit on the various committees and forums that are responsible for them. Further details are set out at **Appendix 7**.

Spelthorne Direct Services Ltd (SDS)

The Council set up SDS to provide a locally based commercial waste service for businesses in and around the Borough. SDS's aim is to help the local business community recycle more, lower waste collection costs, and reduce their carbon footprint.

SDS accounts are independently audited, and the auditors have issued a clean audit opinion for the 2024-25 Accounts.

Work has begun on preparing for the audit of the 2025/26 Accounts.

SDS is looking to position itself so that it can grow the business under LGR.

Knowle Green Estates Ltd (KGE)

External experts were commissioned to review KGE's long-term viability and to propose options. The findings will be reported to CPRC at its July meeting. Approval of the draft Business Plan is therefore pending consideration of those options.

KGE accounts are independently audited, as well as being reviewed by the Council's external auditors when they audit the Council's consolidated Group Accounts.

The independently audited accounts for 2024-25 received a clean audit opinion and show on the Total Comprehensive Income and Expenditure statement a £10.9m total comprehensive income for the year, and net equity in the company of £17.5m.

Previous Board membership concerns have been fully addressed. Two experienced Non-Executive Directors have been in post since December 2020, providing independent challenge and scrutiny, with one acting as Chair. Since January 2025, there have been no senior council officer Board members with the Company Secretary role is provided by the legal team.

Performance Management

The Council recognises that effective performance management is an important component of good governance, supporting the efficient use of resources, delivery of priorities and achievement of outcomes for residents. However, the extent to which current arrangements provide consistent and reliable assurance remains variable.

In principle, performance management should provide assurance that the Council is delivering its priorities effectively and identifying areas for improvement. The Corporate Performance Management Framework is intended to link strategic priorities, service plans, performance indicators and risk management. However, the effectiveness of these links in practice, and the extent to which performance information consistently informs decision-making by officers and Councillors, still requires improvement.

Performance is monitored through a range of measures, including corporate KPIs, statutory and regulatory indicators, local service measures, and individual performance through the Continuous Performance Management (CPM) process. While these mechanisms are in place, there is variability in their application, quality and consistency of performance information. This can limit the Council's ability to identify underperformance early and take timely and effective corrective action.

Further detail on the Performance Management Framework is provided in **Appendix 5**.

Ethical Framework

There are a number of policies that support this framework:

Members Code of Conduct

Member Officer Relations Protocol

Protocol on relations between Members

Staff Code of Conduct

The 7 Principles of Good Governance

There are seven principles and sub-principles of Corporate Governance incorporated within the CIPFA/SOLACE framework and as set out in Diagram 2.

Below is our assessment of our effectiveness and any significant issues identified for inclusion in the improvement actions to be taken.

Appendix 1 sets out the process undertaken in the assessment taken with the sources of information considered. Whilst many of our policies, processes and strategies link to many of the Good Governance Principles, below are those that are particularly relevant.

Diagram 2: 'Delivering Good Governance in Local Government Framework 2014' Published by CIPFA/SOLACE

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

- Whilst all newly elected Councillors and officers receive training on expected behaviours, there have been few opportunities arranged during the period to support Councillors or Officers in refreshing and reinforcing this understanding.
- An induction for Spelthorne representatives on the new West Surrey Council will be delivered to highlight local issues and equip Councillors for the transition to unitary decision making.
- The Council's Standards Committee, guided by an Independent Chair, is responsible for upholding high standards of behaviour from the elected members. In line with best practice an Annual report is being prepared to highlight 2025-26 activities to Council.
- A new protocol defining Councillor to Councillor conduct was agreed in March 2025. This included a new process for submitting complaints between elected members to achieve informal resolution through conciliation where possible.
- In the period from 1 April 2025 to 31 March 2026, there were 7 complaints against Councillors, a decrease from 22 in the previous year. This reduction can be seen to be directly linked to the new protocol. The limited powers available to respond to substantiated concerns may also affect individuals' willingness to make complaints however a number of complaints were rejected by the Monitoring Officer on the grounds that they were politically motivated or lacked sufficient supporting evidence. The Standards Committee received regular updates during the year on the number and types of complaints.
- In response to an internal audit on Equality and Diversity in June 2025 a new Equality, Diversity and Inclusion strategy has been agreed by CPRC in April 2026.
- The review of internal management meetings introduced a quarterly assurance meeting to focus on performance activities, including reviewing complaints, analysing trends, and sharing learning from outcomes to ensure that service improvements are made promptly. Work is ongoing to ensure this approach is fully effective.

GOOD GOVERNANCE PRINCIPLE A:		
Policy, framework or process	Owner	Last reviewed
The Constitution	Group Head of Corporate Governance	2026
Members Code of Conduct	Group Head of Corporate Governance	2025
Member Officer Relations Protocol	Group Head of Corporate Governance	2021
Protocol on relations between Members	Group Head of Corporate Governance	2025
Council values	Deputy Chief Executive	2025
Counter-Fraud Bribery and Corruption Strategy	Group Head of Corporate Governance	2026
Modern Slavery Statement	Group Head Commissioning and Transformation	2023
Equality, Diversity and Inclusion Strategy	Group Head Commissioning and Transformation	2026
Gifts and Hospitality Policy	Group Head of Corporate Governance	2021

B. Ensuring openness and comprehensive stakeholder engagement

- All Council and Committee meetings are held in public except where confidential or exempt information is being presented. As the public are excluded for those items the Council continues to strive to keep these instances to a minimum. Advice is required from the Monitoring Officer whether an exemption from public disclosure is appropriate to ensure that the majority of decision-making takes place in the public domain.
- All Committee reports are published on the Council's website in advance of the relevant meeting. In response to concerns raised in the Best Value Inspection Report about report timeliness, the Council has reviewed its internal processes. There continues to be occasions where report information is not available on time or is updated following publication. It is acknowledged that further scheduling and prioritisation is required to ensure that all reports are published within the required timescales to afford sufficient time for the Councillors and the public to read reports.
- Regular Pulse Surveys are being undertaken to monitor and track motivation, wellbeing, support, and clarity amongst the council employees.
- Responsiveness to freedom of information requests is monitored by the Data Protection Officer and the Council's Management Team.
- It has been fed back that communication on the implications of the Best Value review and how the Council was responding to the Directions was not shared widely enough with staff in order to secure engagement and investment in the outcomes. This is being addressed as part of the refresh of the Improvement and Recovery Plan incorporating the acceleration of local government reorganisation activity towards vesting day.
- During 2024-25, the Council undertook a Residents' Survey and when comparing with the Local Government Association benchmark for how well residents feel informed by the Council, 65% of the people that participated were satisfied, well above the average of 54%.
- The Council proactively engages with residents, businesses, and partners to maintain the Council's reputation and keep users informed about priorities, services and campaigns and consultations via digital, in person and social media channels. The Council's website provides considerable transparency information.
- We are always reviewing the most appropriate ways to communicate, from formal statutory consultations through to the Council's use of social media, website, borough magazine, the Customer Portal, Borough noticeboards and direct mail. In October 2025 the Council's new website was launched with a focus on accessibility, increased search tools and a drive to self-service via online forms. Additional

digital platforms were also created for the business community to promote the jobs and skills hub, Business Spelthorne and the awards.

- We hold frequent consultations about various issues and topics, including housing developments, health and wellbeing, arts and culture, budget setting and community safety. Significant consultations during 2025/26 included local government reorganisation, community safety, HMO planning guidance, off-street parking, playground survey, Local Plan main modifications, Design Code and Housing, homelessness strategy.
- The Spelthorne Partnership Assembly (launched in 2024) continues to facilitate residents, Councillors and representatives from organisations in the Borough to meet four times in a year to discuss concerns with the Leader of the Council and Council Officers. The last meeting took place in May 2026 with guest speaker Borough Commander Inspector Walton.

GOOD GOVERNANCE PRINCIPLE B		
Policy, framework or process	Owner	Last reviewed
Customer Charter	Head of Communications and Customer Experience	2025
Guide to information	Group Head Commissioning and Transformation	2026
Engagement Strategy	Head of Communications and Customer Experience	2025

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

- The Council has an approved Corporate Plan for the period 2024/28. Supported by 136 actions which are tracked on a regular basis by senior leadership team.
- The Council has approved a Social Values Strategy which agreed a set of parameters to evaluate any purchase offers for regeneration sites. Prior to any site disposal the Council will agree a minimum site value and attach weightings to individual criterium to aid decision making and to ensure that the Council consider the social value to the Borough's residents.
- Local Plan was signed off by the Planning Inspector as sound and approved by Council in March 2026.
- The Council has introduced hybrid mail producing a sustainable saving on each letter sent and the delivery of annual billing by email to residents saved £13,000 which had the additional environmental benefit of reducing printing.
- The Council's data focused approach to Climate Change and Sustainability activities has seen significant reductions in production of greenhouse gases, the introduction of a hydromix within radiators in council buildings has yielded a 10% saving on heating costs during the autumn of 2025 and flooding prevention activities are monitored in terms of impact.
- The MHCLG review of homelessness reflected positively on the Council's focus on customer service. However, previously identified improvements, as outlined in the IRP, remain a priority, particularly the need to balance this focus with the economic pressures facing the Council and managing down the cost of temporary accommodation.

GOOD GOVERNANCE PRINCIPLE C		
Policy, framework or process	Owner	Last reviewed
Corporate Plan	Deputy Chief Executive	2024
Economic Strategy	Interim Head of Place, Planning and Housing Strategy	2024
Net Zero programme	Group Head Commissioning and Transformation	2025
Medium Term Financial Strategy	Chief Finance Officer	2026
Capital Programme and Capital Strategy	Chief Finance Officer	2026
Corporate Debt Policy	Chief Finance Officer	2026

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

Interventions

- The Improvement and Recovery Plan, agreed in October 2025 and revised in February 2026, details how the Council is approaching the response to the Secretary of State's Directions as part of the Government Best Value intervention process.
- The Action Plan compiled to address areas of improvement identified in the Grant Thornton external audit report for the period 2023-24 has been subsumed into the Improvement and Recovery Plan. This included setting up a central database of strategies, which set out who the document owner is, when the document needs to be reviewed, and who has responsibility for sign-off.

Optimise the achievement of the intended outcomes

- A performance management framework is in place to support delivery of the Corporate Plan and individual service plans, although further development is required to ensure consistent and effective application.
- There is also an organisational development framework in place including Continuous Performance Management (CPMS) reviews, one-to-ones, and clear job descriptions (which have all been reviewed as part of the preparation for local government reorganisation). A recognised inconsistent application and variable quality undermines its effectiveness.
- The Improvement and Recovery Plan (IRP) has been monitored through a series of project dashboards tracking progress through the recovery phase. The achievements in this period can be viewed at **Appendix 2**. The Revised IRP agreed in January 2026 whilst refocusing on the next implementation and improvement phase was criticised for not containing explicit milestones. A health check delivered by Newtrality who act as the Programme Director, identified the need to develop delivery plans to support each theme within the plan. Activity in 2026/27 will be focused on prioritising deliverables within the timeframe available.
- As part of the review of the IRP, it was identified that the existing suite of key performance indicators required refreshing to ensure the data provided meets the needs of the Senior Leadership Team, councillors and Commissioners in monitoring the impact of improvement activity.
- The delivery of themes within the IRP are supported by sub-boards involving workstream leads, the relevant lead commissioner and lead councillors. An internal audit of IRP Governance was completed in this period and the findings are yet to be reported
- It was identified within the risk assurance review that individual Service committees should be provided with more risk information in order to undertake scrutiny relating to their service areas.

GOOD GOVERNANCE PRINCIPLE D		
Policy, framework or process	Owner	Last reviewed
Financial Regulations & Standard Financial Procedures	Chief Finance Officer	2026
Contract Standing Orders	Chief Finance Officer	2026
Asset Management Strategy	Group Head Assets	2023

E. Developing the entity's capacity, including the capacity of its leadership and with individuals within it

- In response to the Best Value Inspection process the Finance team structure was reviewed and additional resources were brought in where there were gaps in specialist technical knowledge. This has enabled the significant progress against the objectives within the Improvement and Recovery Plan with further activity planned in 2026/27 to support budget holders with budget monitoring using the Council's Integral 2 system.
- The resource pressures associated with the preparations for transition to West Surrey are steadily increasing and lead officers have been identified. Further resource planning to be explored in 2026/27 to utilise LGR funding to ensure key officers have capacity to respond to requests from the Surrey First programme within the required timescales and maintain business as usual activity within services.
- In relation to Councillor development beyond the initial induction programme this has not been progressed in 2025/26. Targeted activities for the new Governance Assurance approach and specifically for committees such as the Audit Committee has successfully supported the refocusing of its remit. Regular all member briefings take place fortnightly and information is shared via the Member Information Pack.
- The e-learning programme manages the updating and roll out of a wide variety of subjects, management training with specific ICT training highlighting aspects of cyber security.
- In response to concerns about capacity pressures within the Senior Leadership Team, a review was undertaken and a revised approach adopted for weekly MAT meetings. An Assurance MAT was also introduced to provide a quarterly focus on monitoring performance across a range of service areas. While further refinements may be required, an immediate reduction in meeting length has been achieved.
- There are areas within the Council where improvement activity has been impacted, and delivery is put at risk by staff absence and vacancies. Recruitment and retention remain challenging during periods of uncertainty. In response, an updated Recruitment and Retention Policy was updated in March, affected teams are diversifying approaches to support under-resourced areas, and proposals are being developed to access agency staff frameworks in order to make the workforce more resilient.
- The Surrey Learn learning and development framework gives officers access to training opportunities with additional sessions focused on Change management, managing resilience and dealing with challenging customers as examples of sessions delivered on location. Staff were given the opportunity to identify courses to upskill them. The focus for 2026/27 will be identifying the skills needed by staff in readiness for their transition to West Surrey and commissioning bite-sized sessions to make attendance easier within busy schedules.

- During 2025/26 a customer webchat system was implemented utilising Artificial Intelligence capabilities and redirecting residents to the relevant online form or connecting them to a member of staff.

GOOD GOVERNANCE PRINCIPLE E		
Policy, framework or process	Owner	Last reviewed
Continuous Performance Management part of Performance Management Framework	Group Head Commissioning and Transformation	2026
Equalities, Diversity and Inclusion Policy	Group Head Commissioning and Transformation	2026
Recruitment and Retention Policy	Group Head Commissioning and Transformation	2026
Staff training	Group Head Commissioning and Transformation	2026
Councillor training	Group Head of Corporate Governance	2026
Scheme of delegation	Group Head of Corporate Governance	2026
Pay policy statement	Group Head Commissioning and Transformation	2025

F. Managing risks and performance through robust internal control and strong public financial management

- Financial Procedure Rules together with the Contract Standing Orders, set the framework of internal controls. Internal audit has a programme of work designed to assess how this framework operates in practice and reports to the Audit Committee.
- The Council received a 'Disclaimed Opinion' on the Statement of Accounts 2024-25 from its External Auditors, Grant Thornton, as prior assurance was not in place in relation to the opening balances. The Council received significantly fewer external audit recommendations than for 2023-24 and is making good progress on the journal of rebuilding assurance in the accounts with the aim to achieve a clean audit opinion for the 2026-27 Accounts.
- The Council in February approved a revised treasury management strategy including an investment strategy and Minimum Revenue Provision policy. The strategy demonstrates how the Statutory Direction regarding reducing borrowing and setting a prudent level of MRP are being addressed in practice. The Minimum Revenue Provision (MRP) Policy Statement for 2025/26 increased MRP to a prudent level in line with statutory guidance.
- A robust timetable for processing year end accounting information has been introduced but it is acknowledged will take time to see improved performance.
- The project to refine budget monitoring processes began in 2025/26 to enable direct budget holder scrutiny, monthly reporting to the senior leadership team and timely data to be available for councillors. Training for officers and councillors will be rolled out during May/June 2026. The increased use of the Council's Integral 2 system will improve the quality of forecasting and reporting.
- During 2025/26 a sector expert in risk management was engaged to introduce a governance assurance-based Risk Management Framework and Policy. This was approved by CPRC in January 2026, work is ongoing to implement this.
- A Corporate Assurance Register (previously the Corporate Risk Register) was in place at the start of the year to outline the Council's key strategic risks. While this was previously subject to regular review by officers and councillors, this has lapsed during the transition to the new Governance Assurance framework, resulting in reduced visibility and oversight of strategic risks by Councillors.
- The Council's Emergency Planning and Resilience arrangements are supported by Applied Resilience but with changes in staffing a programme of training has been delivered in 2025/26 to ensure readiness including incident management, internal management and rest centre training.
- Cyber Security Audit in April 2025 confirmed policies were in place and eLearning continues to be rolled out to staff including and simulated phishing exercises to test their knowledge.

- An internal audit in Sundry Debt confirmed the improvements required that had already been identified by the service. A new post has been created to lead on the aged debt process incorporating a lower threshold to implement stop checks and the new Corporate Debt Policy due to be considered by CPRC in April 2026.

- The AGS review process confirmed that further improvements are required to the Council's procurement procedures to expedite processes. Long-standing concerns about the incompleteness of the contracts register have been brought into sharper focus through information requests from Surrey First, and the need for greater rigour in services' contract management has become a higher priority.

GOOD GOVERNANCE PRINCIPLE F		
Policy, framework or process	Owner	Last reviewed
Governance Assurance Process part of Performance Management Framework	Deputy Chief Executive	2026
Information Governance & Security Policies	Group Head Commissioning and Transformation	2026
Health & Safety Policy	Chief Executive	2026
Confidential Reporting Code (Whistleblowing)	Group Head of Corporate Governance	2025
Sundry Debt Policy	Group Head Commissioning and Transformation	2026

G. Implementing good practices in transparency, reporting and audit to deliver effective accountability

- In response to a recommendation from the External Auditor an independent sector expert undertook a self-assessment of the Audit Committee against CIPFA guidance for Audit Committees in 2025/26. A second independent member to be recruited to the Committee and the adoption of the revised terms of reference were agreed at Council in February 2026. An annual report on the Committee's activities in 2025/26 is being prepared for submission to Council.
- Budget reporting continues to be subject to challenging timescales. Although this is a known issue, late reports or late amendments can adversely affect councillors' ability to scrutinise information effectively. Strengthened forward planning and meeting scheduling will be key to reducing reliance on late circulation and improving governance arrangements.
- A further enhancement planned for 2026/27 is the production of budget reports on a monthly basis for the senior leadership team to review the current position and be able to respond promptly to emerging issues.
- A new report template was devised to improve transparency and decision making. Its effectiveness has been periodically reviewed during 2025/26 with further amendments to the template being made in response to feedback. Commissioners' observations in December 2025 indicated that further work was still required to improve both the timeliness and quality of reporting. The AGS review process has reaffirmed the challenges experienced in delivering the required improvements in relation to this objective within the Improvement and Recovery Plan. Officers have noted that the current review, quality assurance and committee timetable processes can significantly extend the time taken to implement activities. While progress has been made providing training and coaching, further work is needed to clarify the refined approval process, including when draft reports should be shared and the requirements of the template, in order to fully embed improvements and better support officers to be ready for Local Government Reorganisation.

GOOD GOVERNANCE PRINCIPLE G		
Policy, framework or process	Owner	Last reviewed
Internal Audit Plan, Annual Internal Audit Opinion and Independent Assessment of Internal Audit	Deputy Head of Southern Internal Audit Partnership (SIAP)	2026
External Auditor's Annual Report	Chief Finance Officer	2026

APPENDIX 1 - The process for development of the AGS for 2025/26 and information considered when developing the AGS

Finance management reports	Internal Audit reports				
Annual Self-Assessments	External inspection outcomes	Annual Local Government and Social Care Ombudsman letter	Work of the designated Date Protection Officer (DPO)	Performance monitoring, KPIs and reporting	Progress against 2024/25 AGS actions
Corporate complaints	Councillor complaints				
Commissioners' reports	Programme and project data	Secretary of State Directions	Health and Safety data	Corporate Risk Register	External Auditor report

APPENDIX 2 – Progress on 2025/26 Annual Governance Statement improvement actions integrated into the Improvement and Recovery Plan

APPENDIX 3 – Internal Auditor report to the Audit Committee

- Since April 2024 the Council has been part of the Southern Internal Audit Partnership (SIAP). All activity within the 2025/26 audit plan was concluded and progress on the 2026/27 plan is on track for completion against the short timescales due to transition to West Surrey.
- Every year, the Internal Audit function (SIAP) issues an independent opinion in an annual report concluding on the overall adequacy and effectiveness of the Council's framework of governance, risk management and internal control. This comments on the risks facing the Council and the adequacy of the Council's arrangements to manage those risks. It represents one of the key assurance statements the Council receives.
- A final internal audit opinion on the framework of governance, risk management and control for 2025/26 will be concluded for contribution to and incorporation within the final version of the Annual Governance Statement (2024/25) in June 2026 when it be reported to the Audit Committee.

Annual Internal Audit Conclusion 2025-26
I am satisfied that sufficient assurance and advisory work has been carried out to allow me to form a conclusion on the adequacy and effectiveness of the internal control environment. In my opinion the framework of governance, risk management and control are '**reasonable'**, and audit testing has demonstrated controls to be working in practice. Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

APPENDIX 4 – External Assurance

The Council's external Auditors presented their 2024/25 Value for Money report to Audit Committee on 21st October 2025, and made 5 Key Recommendations aligned with the Improvement and Recovery Plan which were:

KR1: The Medium-Term Financial Plan should be updated to reflect new costs and risks identified by the best value inspection; appointment of Commissioners; and adoption of an Improvement and Recovery Plan. To update the Medium-Term Financial Plan, the Council should include all relevant additional costs associated with changes to minimum revenue provision (MRP); with asset valuations, refurbishments and upgrades; with breaks in commercial income as tenancies come up for renewal; and with the recruitment of skilled resources to lead recovery and improvement. As additional costs are identified, the impact for the Treasury Management Strategy should also be considered.

KR2: Best value inspectors recommended that the Council strengthen its asset function. We agree with this recommendation. Commercial skills and experience of the teams managing investment property and other properties need to be considered. Training, commercial experience and upskilling should be provided where necessary.

KR3: Best value inspectors recommended a comprehensive debt reduction strategy. We agree with this recommendation. The Council should work with commissioners to agree a comprehensive debt reduction strategy that includes consideration of asset lives and length of time over which it is realistic to carry debt. At the same time, the sinking fund model should be revisited regularly as more up to date and accurate information becomes available.

KR4: Progress with delivery of the Internal Audit programme for 2025/26, and implementation of management actions identified by Internal Audit, should be monitored carefully. During 2025/26, the Council should refine data analytics to inform internal audit planning for 2026/27.

KR5: Members and officers need to work collaboratively to deliver the Improvement and Recovery Plan once it is finalised, and demonstrate that the Council is leading and overseeing its improvement journey.

The full report can be viewed here: Agenda Document for Audit Committee, 21/10/2025

APPENDIX 5 – Performance Management Framework

The Council recognises that effective performance management is a key element of good governance, supporting the use of resources, delivery of priorities and outcomes for residents. However, the effectiveness of current arrangements has been inconsistent across the organisation during the year and is a key priority within the Improvement and Recovery Plan.

The Council has a corporate Performance Management Framework in place which is intended to link strategic priorities, service plans, performance indicators and risk management. While this provides a clear structure, its application in practice is inconsistent, and it does not consistently support timely and well-informed decision-making by officers and Councillors.

Performance measures in place include:

- Key Performance Indicators (KPIs) linked to corporate priorities which are currently being refreshed
- Statutory indicators and regulatory requirements
- Local service indicators reflecting operational delivery and transformation activity
- Individual performance monitoring through the Council's Continuous Performance Management (CPM) processes

Although targets and tolerances are defined, data is not collected and reported consistently and as a result, the early identification of underperformance and the implementation of corrective actions is variable across services.

Monitoring, Reporting and Scrutiny

The refocusing of Management Team meetings to introduce a focused assurance session to include service managers in routine oversight arrangements is yet to be established and effective.

The quality, consistency and timeliness of performance information varies, and this can limit the ability of both officers and Councillors to maintain a clear and up-to-date understanding of performance and to apply effective challenge where needed. Recasting meeting and reporting schedules to better reflect data collection is ongoing.

Although Service Committees, the Corporate Policy and Resources Committee and the Audit Committee all receive performance-related information within their respective remits there continues to big significant improvement required in arrangements for them to consistently support robust oversight and accountability.

Integration with Risk and Governance Assurance

Underperformance and control weaknesses are not always systematically considered alongside strategic and operational risks. As a result, the Council does not consistently maintain a joined-up view of performance and risk, limiting its ability to identify, escalate and respond to emerging issues effectively. This disconnect during 2025/26 is being addressed through the new Governance Assurance framework but will require refinement to demonstrate full integration.

Continuous Review and Improvement

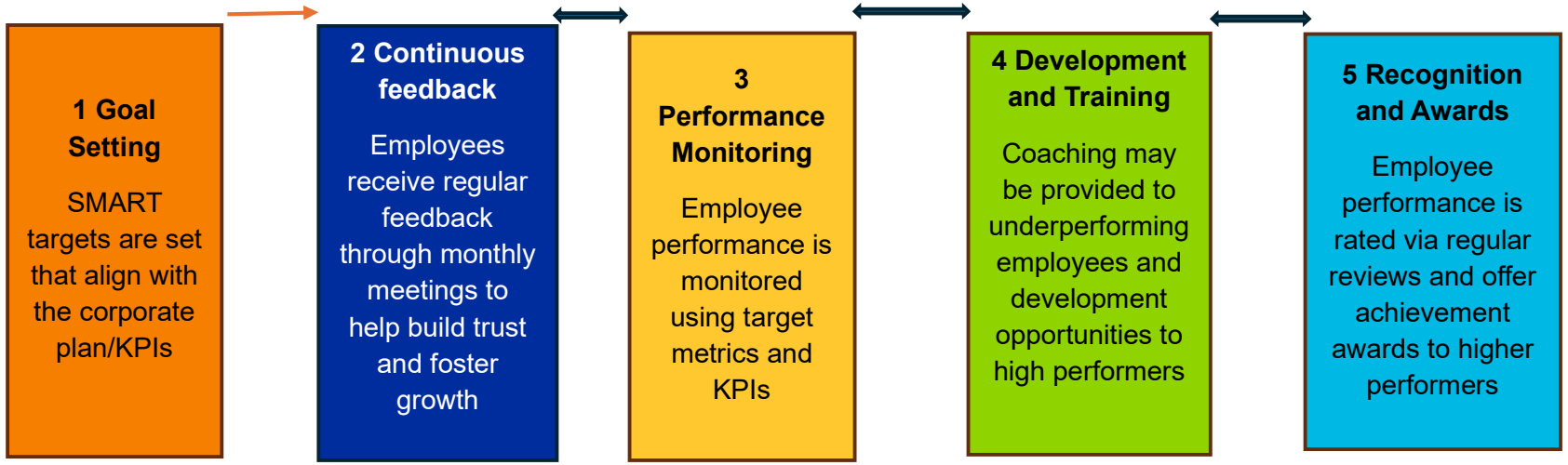
Performance information is used to support improvement activity where issues are identified. During the year, there has been a focus on strengthening performance management in key areas, including financial sustainability, service resilience and delivery of the Improvement and Recovery Plan. There are examples of good practice such as the prompt implementation of observations in internal audits. However, follow-through on agreed actions remains variable, and the approach of developing and monitoring action plans to deliver improvements is not applied consistently across the organisation.

Assurance

While performance management arrangements are in place they currently provide limited to moderate assurance and require further development to ensure they operate consistently and effectively across the organisation.

Employee Performance

The structured approach to managing employee performance, which links individual objectives to the Corporate Plan and relevant KPIs, has limited effectiveness in supporting organisational performance and accountability due to inconsistent application and variable quality.



APPENDIX 6 - Governance Assurance Framework

A new Governance Assurance Policy and Framework has been designed to:

- strengthen organisational awareness of good governance,
- clearly define roles and responsibilities for assurance and action,
- provide a consistent methodology for obtaining assurance across the organisation, and
- improve the proactive identification and management of governance risks.

The new Framework places reduced emphasis on numerical risk scoring, which can be inherently subjective, and which often became the focus of discussions about risk on the previous Corporate Risk Register, and instead focuses on:

- the effectiveness of governance arrangements,
- the adequacy of internal controls, and
- the strength and quality of assurance.

This enables risks to be managed through strong systems, clear accountability, effective decision-making and robust oversight, while providing Members and stakeholders with confidence that appropriate arrangements are in place to support delivery of the Council's objectives.

Governance Assurance Policy and Framework

The Framework explains how the Council obtains assurance over the effectiveness of its governance arrangements and how it manages the threats, challenges (risks) and opportunities it faces. In particular, the Framework:

- Sets out the Council's key governance assurance areas,
- Defines roles and responsibilities for assurance ownership and delivery,
- Establishes assessment, monitoring and review processes,
- Explains how assurance is reported to Members, and
- Identifies required training and development.

It covers all enabling and controlling strategies, policies and procedures, ensuring that resources are used effectively, efficiently and economically, and supports delivery of the Council's Improvement and Recovery Plan.

Development and implementation of the various elements of those arrangements have continued through to Quarter 4 of 2025/26 with the new approach due to take full effect from April/May 2026.

Roles	Responsibilities
Service Committees	Service Committees now have a strengthened role in scrutinising governance and risk matters within their remit. In particular, they: • Scrutinise detailed governance and risk assurance reports, and • Receive six-monthly assurance updates relevant to their portfolio areas.
Audit Committee	The Audit Committee focuses on the overall effectiveness of the Council's governance, risk management and internal control arrangements. It provides assurance that: • Key governance and risk areas are clearly owned and effectively managed, • Governance arrangements are implemented, operating and monitored effectively, and • Officers and services are held to account for delivery. To support this role, the Committee will receive: • Regular governance assurance reports, and • In-depth "deep dive" presentations from Assurance Owners on specific governance areas and key strategic risks. These sessions will enable the Committee to test controls, scrutinise action plans and obtain assurance on implementation and ongoing monitoring.
Management Team Plus (MAT+)	MAT+ is responsible for ensuring that the **Governance Assurance Register** reflects the Council's most significant governance risks and strategic concerns. In particular: • Strategic risks are reviewed quarterly, • Each governance assurance area is owned by MAT+, • Individual risks are assigned to named Assurance Owners, and • Actions are allocated to senior managers best placed to deliver improvements. This leadership-led approach demonstrates a strong organisational commitment to embedding a positive and mature governance and assurance culture.

Governance Assurance Register/Risk Register

The presentation, structure and content of the Council's Risk Register have been revised and re-established as a Governance Assurance Register. This reflects the shift towards identifying weaknesses, gaps or non-compliance within governance arrangements and internal controls, rather than focusing solely on likelihood and impact scoring. During the transition from a Corporate Risk Register to a Governance Assurance Register, the key risks to the Council have been kept under review by Risk/Governance owners, and MAT+, with regular updates on transitional arrangements provided to the Audit Committee.

All MAT, Service Committee and Council Reports contain a section on Risk Implications, with report authors required to outline the key risks associated with their proposals and any mitigation measures.

APPENDIX 7 – Bodies SBC works closely with and/or whose board SBC nominates members to

There are a number of organisations which are independent from the council, but have an impact on its service areas.

In order that the council can maintain effective partnerships with a number of these organisations, representatives of the council, usually elected councillors, sit on the various committees and forums that are responsible for them.

To find the contact details for the council's representative on a particular outside body please follow the relevant link.

- A2Dominion Customer Insight Panel
- Ashford and St Peter's Hospitals NHS Foundation Trust
- Citizens Advice Runnymede and Spelthorne
- Council for the Independent Scrutiny of Heathrow Airport
- Heathrow Local Community Forum
- Heathrow Noise and Airspace Community Forum
- PATROL (Parking and Traffic Regulations Outside London) Adjudication Joint Committee
- Runnymede and Spelthorne SHMA - Joint Member Liaison group
- South East Employers
- South West Middlesex Crematorium Board
- Spelthorne Mental Health Association Management Committee
- Spelthorne Safer, Stronger Partnership Board
- Strategic Aviation Special Interest Group
- Sunbury Fuel Allotment
- Surrey Environment Partnership
- Surrey Museums Partnership
- Surrey Police and Crime Panel
- Surrey Traveller Community Relations Forum
- Sustainability and Transformation Plan Stakeholder Reference Group
- Thames Landscape Strategy Partnership Executive Review Board

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Committee Report Checklist

Please submit the completed checklists with your report. If final draft report does not include all the information/sign offs required, your item will be delayed until the next meeting cycle.

Stage 1
Report checklist – responsibility of report owner

ITEM	Yes / No	Date
Councillor engagement / input from Chair prior to briefing	**Y**	
Relevant Group Head review	**Y**	**04/06/26**
MAT+ review (to have been circulated **at least 5 working days before Stage 2**)	**Y**	**21/04/26**
This item is on the Forward Plan for the relevant committee	**Y**	
	Reviewed by	
Finance comments (circulate to Finance)		
Risk comments (circulate to Lee O'Neil)	**LO**	**03/06/26**
Legal comments (circulate to Legal team)	**JC**	**05/06/26**
HR comments (if applicable)		

For reports with material financial or legal implications the author should engage with the respective teams at the outset and receive input to their reports prior to asking for MO or s151 comments.

Do not forward to stage 2 unless all the above have been completed.

Stage 2
Report checklist – responsibility of report owner

ITEM	Completed by	Date rec'd
Monitoring Officer commentary – at least **5 working days before MAT**	**J Clare**	**05/06/26**
S151 Officer commentary – at least **5 working days before MAT**	**T.Collier**	**5/6/26**
Commissioner engagement	**L O'Neil**	**17/06/26**
	Delete as applicable:	Comments in S. 7
Confirm final report cleared by MAT		

Audit Committee

23 June 2026

Title	Governance Assurance Register update
Purpose of the report	To inform and assure
Report Author	Lee O'Neil, Deputy Chief Executive
Ward(s) Affected	All Wards
Exempt	Main report – no Appendices A to C – no Appendix D - yes
Exemption Reason	*Appendix D contains exempt information within the meaning of Part 1 of Schedule 12A to the Local Government Act 1972, as amended by the Local Government (Access to Information) Act 1985 and by the Local Government (Access to Information) (Variation) Order 2006 Paragraph 3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information) and in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information because, disclosure to the public would compromise the effectiveness of the Council's cyber security safeguards and weaken its risk mitigation.*
Corporate Priority	Community Addressing Housing Need Resilience Environment Services
Recommendations	**Committee is asked to:** Committee is asked to: a. Consider the ongoing implementation of the Council's Governance Assurance Framework and Policy. b. Consider the current overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register (**Appendix A**). c. Review the six Governance Assurance Areas which will be presented for review at this meeting of the Committee (**Appendices B and D**), and d. Provide comments on any suggested improvements necessary to provide assurance that key governance areas of the Council are being addressed effectively.

Reason for Recommendation	To ensure that the Audit Committee is satisfied that the proposed Governance Assurance Areas and Register will provide continual assurance that the Council is managing its key governance areas effectively.

1. Executive summary of the report *(expand detail in Key Issues section below)*

What is the situation	Why we want to do something
• As part of ongoing improvements to the Council's Risk Management arrangements the authority has moved to a governance assurance-based approach.	• The change to a governance assurance approach forms part of a range of improvements to the Council's risk management arrangements following comments received in a number of external reviews.
This is what we want to do about it	**These are the next steps**
• A new Governance Assurance Framework and Policy have been approved. A new Governance Assurance Register has been developed to replace the previous Corporate Risk Register for consideration by the Audit Committee.	• The Committee is asked to note the 12 Governance Assurance Areas and review the 6 areas which will be considered in detail at this Committee. The other 6 areas were previously considered by this Committee on 19 May.

2. Key issues

2.1 In response to recommendations made in the Best Value Inspection and Grant Thornton's External Audit of this authority, the Council has been improving its risk management arrangements, moving to a new Governance Assurance-based approach.

2.2 This approach focuses on the effectiveness of the Council's governance and control arrangements, ensuring that this authority can deliver its objectives and corporate and service responsibilities in a more positive way, and that stakeholders receive sufficient assurance that appropriate arrangements are in place.

2.3 As part of that work, the Council's previous Corporate Risk Register has been adapted and aligned into a new Governance Assurance Register focusing on 12 key areas of assurance.

2.4 **Appendix A** shows the 12 Governance Assurance Areas (GAAs) which form the basis of the new Governance Assurance Register, with the current overall assurance level assessment shown as low, medium or high.

2.5 The overall assurance level for one GAA (relating to *'Ensuring our programme and change management arrangements are effective to support the successful transition to the new unitary council'*) has changed from high to medium since the last update to the Committee to reflect the need for some

further reinforcement of programme and project management requirements for some areas of the organisation.

2.6 This Committee was asked to review and comment on 6 of the Governance Assurance Areas at their meeting on 19 May 2026. The remaining 6 GAAs are shown in **Appendix B** for review and comment by the Committee.

2.7 These cover:

(a) Ensuring and maintaining our Organisational Resilience.

(b) Ensuring our programme and change management arrangements are effective to support the successful transition to the new unitary council.

(c) Ensuring we meet our zero carbon targets and wider environmental responsibilities.

(d) Ensuring effective Procurement and Contract Management arrangements.

(e) Ensuring our arrangements against the threat of fraud and maintaining assurance that our anti-fraud arrangements are robust and effective.

(f) Ensuring our arrangements to for Cyber Resilience and manage the threat of a cyber-attack are effective.

3. Options appraisal and proposal

3.1 **Option 1 (preferred option)** Committee is asked to:

(a) Consider the ongoing implementation of the Council's Governance Assurance Framework and Policy.

(b) Consider the current overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register (**Appendix A**).

(c) Review the six Governance Assurance Areas which will be presented for review at this meeting of the Committee (**Appendices B and D**), and

(d) Provide comments on any suggested improvements necessary to provide assurance that key governance areas of the Council are addressed effectively.

3.2 **Option 2** – The Committee could propose an alternative approach.

4. Governance and risk considerations

4.1 The Council's Governance Assurance Register outlines the authority's governance arrangements in place to provide assurance that key corporate and strategic risks impacting the authority are effectively managed. The change to a governance assurance approach through a new Framework and Policy together with training and monitoring will ensure that effective governance is embedded within the culture of the organisation.

5. Financial implications

5.1 The development and implementation of the new Governance Assurance Framework and the Governance Assurance Register can be delivered within existing resources. Any minor costs relating to ongoing staff training,

development of supporting documentation, and updates to reporting systems will be met from current service budgets. Over time, strengthening the Council's governance assurance arrangements is expected to support more effective financial planning and help mitigate the likelihood of unanticipated financial pressures arising from weakness or failures in governance.

6. Legal comments

6.1 The Accounts and Audit Regulations 2015 require the Council to have "a sound system of internal control which...includes effective arrangement for the management of risk" (section 3(c)),

6.2 The implementation and ongoing development of a governance assurance framework for managing risks supports the Council in discharging its statutory duty

Corporate implications

7. Commissioners' comments

7.1 Commissioners note that this is the second report on the revised governance assurance framework and recognise that the application of the framework will take some time to bed in. That said, Commissioners' view is that the reporting captured in this iteration still contains a significant degree of optimism bias. They would like future reporting to show a more robust critical self reflection identifying better where areas of risk or weakness lie, the extent of such risks or weakness and the appropriate mitigation measures which will be taken to improve assurance.

8. S151 Officer comments

8.1 The S151 Officer confirms that all financial implications are taken into account and recognises that good governance assurance helps support good value for money outcomes for taxpayers.

9. Monitoring Officer comments

9.1 The Deputy Monitoring Officer confirms that the relevant legal implications have been taken into account.

10. Procurement comments

10.1 There are no procurement implications in this report.

11. Equality and Diversity

11.1 The revised Governance Assurance Register incorporates a specific Governance Assurance Area specifying how the Council ensures the effective discharge of the Council's responsibilities and duties relating to Equality, Diversity and Inclusion.

12. Sustainability/Climate Change Implications

12.1 The revised Governance Assurance approach incorporates a specific Governance Assurance Area covering how the Council discharges its responsibilities with respect to its zero carbon targets and wider environmental responsibilities.

13. Other considerations

13.1 Following discussions with the Council's external adviser, Rob Winter, the existing Corporate Risk Management Group has been replaced by MAT+

(Management Team plus other senior managers) as the officer group responsible for providing overview of corporate risk and the Council's Governance Assurance Register. MAT+ meets on a monthly basis to review governance arrangements across the Council. This will avoid duplication whilst maintaining effective overview from senior management. Under these arrangements the 12 GAAs forming the Governance Assurance Register will be scheduled for review by MAT+ every 2 months with the next review planned for 30 June.

13.2 The Audit Committee's key role in relation to risk management, governance and internal control is to consider the effectiveness of the Council's arrangements for these including overseeing the relevant policies and strategies and crucially being assured that key governance areas are owned and managed appropriately.

13.3 Service Committees will now have greater visibility and responsibility under the new arrangements to scrutinise the detailed governance assurance registers of their respective Departments and Services, ensuring greater accountability for the effective management of risk and their governance responsibilities. Governance owners will be required to provide regular updates to their appropriate Service Committees on any key risks relating to their overview areas.

13.4 As with adopting and embedding the governance assurance approach for the Audit Committee, it will inevitably take some time to fully integrate the new processes across all Committees. An audit of progress and compliance with the new Governance Assurance arrangements will be undertaken by the Council's external Governance Assurance/Risk Management advisor by the end of August 2026.

14. Timetable for implementation

14.1 The proposed timetable outlining the dates for future updates to Committees shown in **Appendix C** is currently under review following comments at the previous Audit Committee meeting and will be updated to ensure that sufficient time is available for Service Committees to scrutinise performance effectively.

15. Contact

15.1 Lee O'Neil – Deputy Chief Executive (l.o'neil@spelthorne.gov.uk)

15.2 Rob Winter *(robwinter.argc@gmail.com)*

Please submit any material questions to the Committee Chair and Officer Contact by two days in advance of the meeting.

Background papers: There are none.

Appendices:

Appendix A: Table outlining the overall assurance level for the 12 Governance Assurance Areas making up the Council's Governance Assurance Register.

Appendix B: Five Governance Assurance Area reports to be considered in detail by the Committee at this meeting.

Appendix C: Draft programme of when reports on the governance assurance areas will be presented to the Audit Committee and the relevant Service Committees.

Appendix D: One Governance Assurance Area report (Exempt) to be considered in detail by the Committee at this meeting.

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Spelthorne Borough Council - Corporate Assurance Register

Assurance Area	Organisational Resilience
Assurance Description	The effective and efficient delivery of Council services and responsibilities relies significantly on our workforce at every level. At all times, but especially in periods of significant pressure and uncertainty, it is critical that we have the appropriate policies, procedures, practices and interventions in place to support our workforce, to maximise its capacity and capability and to maintain high levels of morale and commitment. As well as our duties to deliver critical services, the Council has a duty of care to our workforce. The Council continues to see major problems regarding the retention and recruitment of staff and a rise in wellbeing issues leading to increased absence. Whilst this is a problem that many Councils face, we have a series of significant challenges that requires a supported and resilient workforce.
Assurance Assessment	Maintaining staff resilience, wellbeing and motivation at all levels is critical to support the Council's challenging next few years and transition with LGR and the Improvement and Recovery Plan. With a challenging employment market, ensuring staff retention is key as well as providing a welcoming supportive environment for new employees. A culture where staff wellbeing is considered important is paramount. Such a culture relies on openness and staff empowerment to ensure matters are raised properly and promptly, and managers and leaders are trained to recognise potential issues and respond appropriately.
Assurance Committee	Corporate Policy and Resources Committee
Assurance Owner	Sandy Muirhead

Focus/Issue/Concern Focus

High/Medium/Low Medium

Assurance Actions

Title	Description	Purpose/Outcome	Action Owner/Job Title	Comp/ Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Maximising workforce capacity	Ensure the Council has arrangements in place to continuously consider how we maximise workforce capacity.	Undertaking and maintaining an analysis of vacancies and of agency/interims in Services to identify key gaps and pressures. Agency/interims are managed by service managers, Group Heads and Management Team as budget holders. .	Debbie O'Sullivan-Human Resources Manager	05/06/2026	**Green**	Services work with HR to fill vacancies where possible and considerable work has occurred. This is continuing in terms of placing interims in key areas and is kept under constant review. All vacancies are scrutinised and will be under further scrutiny with LGR and approval to recruit by Management Team/Vacancy Control Panel.	HR involvement in the vacancy control panel is now established, and HR will continue to input into staffing issues and approval to recruit reports.	Workforce management / HR
Recruitment and retention	Ensure the Council has effective arrangements in place for the recruitment and retention of staff.	Reviewing the options and processes for how we recruit in key areas and analysing the reasons staff leave the Council.	Debbie O'Sullivan-Human Resources Manager	06/04/2026	**Green**	For each post the service and HR look at the best routes to market and undertake exit interviews where staff agree to utilising the information from these to look for any improvements in how we manage staff. This is a voluntary process and information only collated from those who complete forms / undertake exit interviews. Staff turnover to be kept under	N/A	Performance management and data quality

						review with LGR and included in KPI's.		
Maximising workforce capability	Ensure the Council has in place the arrangements to maximise workforce capability.	Ensuring there is a consistent approach to 1:1s and Personal Development Reviews to identify training and development opportunities to improve performance.	Debbie O'Sullivan-Human Resources Manager	30/06/2026	**Amber**	The Council has a continuous performance management system involving regular 1:1s including quarterly review of targets, performance and personal development needs as part of CPM process. The Council has a wide range of development opportunities available including: access to apprenticeships, Surrey Learn Partnership training programme open to staff, and inhouse training to support skill development in preparedness for LGR. There is however, some inconsistency on the completion of CPMs with some localised methodologies to meet the staff needs.	Staff are regularly reminded to ensure CPMs and 1:1's are undertaken	Workforce management / HR
Workload management	Ensure the Council has effective arrangements in place to ensure staff workloads are managed appropriately.	Understand workloads in Services to facilitate prioritisation and best use of available staff. Managers feedback service issues to relevant Group Head / Deputy Chief Executive and staffing issues are considered by Management Team	Debbie O'Sullivan-Human Resources Manager	06/04/2026	**Amber**	Each Group Head and manager is aware of service needs and will prioritise as required and bring in interims to fill significant gaps with support from Management Team. This is kept under constant review e.g. for Environmental Health workload capacity is an issue particularly in relation to HMOs and the introduction of the Renter's Rights Bill on 1 May.	All managers to keep Group Heads/Deputy Chief Executive/Corporate Director up to date with any staffing pressures so they can be discussed corporately at Management Team with appropriate support considered. Will be key during LGR transition period.	Workforce management / HR
Monitoring the morale and wellbeing of staff at all levels	Ensure the Council has effective arrangements in place to monitor the morale and wellbeing of staff at all levels.	Use staff 1:1s, surveys and other policies to identify areas of low morale, exhaustion and stress [this applies across the Council and at all staff levels]	Debbie O'Sullivan-Human Resources Manager	05/06/2026	**Green**	Monthly staff 1:1s and manager's open-door policies or staff comments are used to identify the morale of the organisation and address it appropriately. Regular staff meetings and manager's briefings are used to help address any morale issues raised. Staff EAP scheme in place to assist and Occupational Health where appropriate.	Staff surveys (pulse surveys undertaken at regular intervals) in place to gauge morale undertaken on a regular basis. There are increased staff communications on LGR/IRP. HR holding drop-in staff sessions at all SBC sites to answer general concerns and queries.	Workforce management / HR
Minimising staff absence	Ensuring the Council's absence management policy and procedures are in place and effective to	To ensure our staff wellbeing support provides early interventions to avoid or minimise staff absence through illness.	Debbie O'Sullivan-Human Resources Manager	06/04/2026	**Green**	The Council has an Employee Assistance scheme through Optima Health. Wellbeing issues are also covered in	N/A	Workforce management / HR

	minimise staff absence.					1:1s. The Council has a structured management process in place to address staff absences including sickness. Staff sickness is reported quarterly to CPRC via the KPI report (and more detail to MAT monthly). Occupational Health provision is in place to support staff where appropriate.		
Managing change	Ensure the Council's arrangements for managing change are effective.	Ensuring our managing change approach supports staff. Training and support in place to support both managers' and staff which will be ongoing as part of LGR.	Debbie O'Sullivan-Human Resources Manager	30/06/2026	**Amber**	The Council has already undertaken and encourages staff to attend any change management courses available via Surrey Learn, Surrey CC and internal provision with courses already provided. These will continue to be run until vesting day on 1 April 2027. Uptake of these courses is kept under constant review and future course provision assessed in line with feedback evaluation. Courses concerning change are also being held at Knowle Green.	Further change management/other training to prepare staff for West Surrey transition will be required over the coming months and the requirements will be kept under review	Workforce management / HR
Mental health support	Ensuring the Council's arrangements to provide mental health support are in place and effective.	Provide training and support for staff to ensure there is a greater awareness of mental health and how and where staff can get help and signpost as necessary.	Debbie O'Sullivan-Human Resources Manager	03/06/2026	**Green**	Able Futures provide a counselling service which we ensure staff are aware of. Some staff have been trained as mental first aiders. Ongoing wellbeing and resilience training will also provide support in this area and Occupational Health intervention where appropriate.	N/A	Workforce management / HR
Monitoring Key Performance Indicators	Ensuring the Council has the appropriate key performance indicators in place to support the necessary interventions and actions.	Review statistics for staff sickness levels, grievances, disciplinaries, harassment & bullying complaints to ensure policies and procedures remain in line with requirements and the appropriate support and interventions are identified.	Debbie O'Sullivan-Human Resources Manager	30/06/2026	**Amber**	Staff sickness absence is monitored and reported quarterly to CPRC via the quarterly KPI reports. More detailed reports go monthly to management team from May 2026. HR record number of grievances/ disciplinaries and address these in line with policies and procedures. Support and interventions are put in place as required depending on circumstances along with any recommendations. HR work	Staffing KPIs are reported monthly to MAT+. Managers have access via iTrent to manage sickness absences in their service	Workforce management / HR

						closely with managers to support the employee internal policies and procedures to manage employee relations from informal to formal stages and appeals.		

Spelthorne Borough Council - Corporate Assurance Register

Assurance Area	Ensure our programme and change management arrangements are effective to support the successful transition to the new unitary council.
Assurance Description	Local government changes in Surrey presents the biggest project the Council has faced. Whilst there are many facets to the transition into the new authority, it is in effect a project and change management programme which will rely on a robust but flexible approach to ensure success. It is therefore critical that the Council has the ability to manage such a major project whilst maintaining essential services and supporting our workforce.
Assurance Assessment	The projects team are all Prince 2 qualified and able to deliver transformation programmes and provide training and guidance to staff as appropriate. At the start of June to assist with the transition to West Surrey a Head of LGR and Special Project started work with the Council..
Assurance Committee	Corporate Policy and Resources Committee
Assurance Owner	Sandy Muirhead

Focus/Issue/Concern Focus

High/Medium/Low Medium

Assurance Actions

Title	Description	Purpose/Outcome	Action Owner/Job Title	Comp/ Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Project and programme management guidance	Ensure that the Council has effective project and programme management guidance in place to support efficient change management.	Ensure the project and programme management guidance is reviewed and reflects the Council's context and challenges.	Daniel Dredge-Programme Manager	05/06/2026	**Amber**	Project Management guidance is available via the Council's Project Dashboard. This provides detailed guidance and forms to allow projects to be completed effectively including change requests. There are still some occasions when this is not being used proactively.	N/A	Project and programme management
Change management guidance	Ensure that the Council's project change management guidance is in place and effective.	Ensure the change management guidance is reviewed and reflects the Council's context and challenges.	Daniel Dredge-Programme Manager	05/06/2026	**Amber**	The guidance is reviewed as necessary when issues arise or the context changes but given the challenges required over the next year it is likely to evolve to meet required changes in projects/IRP and to meet LGR timescales.	The guidance is reviewed as necessary when issues arise or the context changes and with further development of the IRP and LGR, it will continue to evolve to meet outcomes required. The appointment of Head of LGR and Special Projects will assist with ensuring that change is managed as the Council moves to vesting day.	Project and programme management

Training is provided to relevant officers	Ensure that the training provided to relevant officers is relevant timely and effective.	Ensure that training is delivered to relevant officers responsible for projects, programme or change programmes and that the training reflects good practice and tailored to the needs of the Council.	Daniel Dredge- Programme Manager	05/06/2026	**Amber**	The project management team are all Prince 2 trained and able to undertake programme management and change programmes. Training is provided to officers across the organisation by the project management team when required. Further guidance to be given at managers briefings.	N/A	Project and programme management
HR governance – for wellbeing issues, workload management, supervision, management and leadership.	Ensure that HR governance policies and procedures for wellbeing issues, workload management, supervision, management and leadership consider the potential impact of organisational change.	Ensure that there is provision/linkages in the guidance to the relevant HR polices to ensure a comprehensive framework for managers to follow to support staff and secure the effective management of change.	Debbie O'Sullivan- Human Resources Manager	31/12/2026	**Amber**	There is a HR hub which has all the Council's employment policies as well as guidance on wellbeing and how to undertake continuous performance management to ensure staff are supervised and given the skills they need to undertake their roles. This is an easily accessible SharePoint site.	Though current policies etc are up to date this action is currently amber as it is likely further changes will be required and policies/procedures updated where appropriate as the Council progresses with LGR.	Workforce management / HR
Communications	Ensure that the arrangements for communication during a period or organisational change are in place and effective.	Ensure the arrangements to communicate the relevant guidance is in place and effective.	Nick Cave- Head of LGR and Special Projects	05/06/2026	**Amber**	Updates are given on employment at staff meetings and manager meetings with project management updates provided. Future Surrey information is available on Spelnet regarding LGR and the new post of Head of LGR and Special Projects will assist further in ensuring the organisation is ready for transition into West Surrey. .	Although staff are informed of help available, uptake is limited so need to undertake further communication pushes and ensure compliance. This will be ongoing especially with likely reassurance needed around Local Government Reorganisation. This will require liaison between Communications, HR and Management to deliver. This will be co-ordinated by the Head of LGR and Special Projects	Workforce management / HR

Spelthorne Borough Council - Corporate Assurance Register

Assurance Area	Meeting our zero carbon targets and wider environmental responsibilities
Assurance Description	Climate change poses a significant risk to society as well as the Council. It is well documented that the likelihood of severe and extreme weather events is increasing. It is therefore the Council's duty to do what it can to directly and indirectly minimise our environmental impact and ready ourselves in the event of a serious weather event. Assurances are needed therefore that appropriate strategies and policies are in place and effective, they are understood and complied with, and our emergency resilience and business continuity arrangements are in place and tested.
Assurance Assessment	Honouring our environmental responsibilities is an important Council priority. We therefore need to have in place a framework of policies, procedures, guidance and training that ensures all Council activity considers the environment and that decisions regarding the use of Council resources are made utilising the best available information. Without strong and effective governance to support our responsibilities threatens meeting our targets for carbon reduction and not making the best decisions for the future.
Assurance Committee	Environment and Sustainability Committee
Assurance Owner	Sandy Muirhead

Focus/Issue/Concern Focus

High/Medium/Low Medium

Assurance Actions

Title	Description	Purpose/Outcome	Action Owner/Job Title	Comp/ Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Climate Change Strategy & Action Plan	Ensure the Council's Climate Change Strategy & Action Plan is in place and regularly reviewed.	Review the Climate Change Strategy and progress of the action plan to ensure it remains appropriate and achievable. Also to provide the appropriate training to staff and members to ensure high levels of awareness to embed the appropriate culture to meet the Council's environmental responsibilities.	Timothy Snook-Sustainability and Resilience Lead	30/09/2026	**Green**	Strategy regularly reviewed every 2 years (2024) and action tracker in place. With LGR on horizon we will produce a carbon footprint report annually.	N/A	Decision making
Awareness and training	Ensure the Council has a programme of appropriate awareness and training in place.	Review the arrangements to ensure all staff and members are aware of the Council's strategy and policies in relation to zero carbon and general environmental awareness.	Timothy Snook-Sustainability and Resilience Lead	31/12/2026	**Green**	The Council has achieved the bronze level for carbon literacy training for staff and is close to achieving silver to ensure staff are aware of the Council's strategy etc. Training has also been undertaken for members but a limited number. Training of staff continues to try and achieve silver accreditation.	N/A	Workforce management / HR
Oversight by E&S Committee	Ensuring there is regular and effective oversight by the E&S Committee.	Continue to explore ways to meet a carbon neutral target and to promote climate change as an issue that needs to permeate all Council areas.	Arthur Stokhuyzen-Climate Change Officer	30/06/2026	**Green**	Bi-Monthly updates to members in line with working group dates.	N/A	Partnerships and collaboration governance
Business and service planning	Ensure that the Council's business and service planning arrangements adequately consider we	Review the process for business and service plans to ensure they adequately reflect opportunities to reduce our carbon footprint and meet other environmental targets.	Sandy Muirhead-Group Head Commissioning and Transformation	31/07/2026	**Amber**	Service plans do have a section for addressing climate change within a services operation but there is scope	Service plans to encompass opportunities to meet climate change targets	Performance management and data quality

	reduce our carbon emissions and environmental impact generally.					for services to consider and expand in more detail.		
Maximise funding	To explore opportunities to maximise external funding for the Council to support meeting our environmental responsibilities.	Review opportunities to attract external funding to support our carbon neutral target.	Arthur Stokhuyzen-Climate Change Officer	30/06/2026	**Green**	Staff attempt to obtain funding wherever possible including in conjunction with SCC and other Boroughs and Districts. Bi-Monthly basis in line with working group dates. Will continue so seek funding and opportunities with other West Surrey authorities.	N/A	Financial management
Influence property development	Ensure the Council has the appropriate influence on future property development that aligns with the Climate Change Strategy.	The Local Plan has been approved. The climate change supplementary planning guidance (SPD) to assist in future properties being better adapted to both heat and cold is out for consultation, which closes on 5 June 2026	Jane Robinson-Local Plans and Infrastructure Manager	06/04/2026	**Amber**	Sustainability and climate change lead officers to review current planning applications to see if they meet renewable energy requirements but as the Local Plan is now in place and SPD to be adopted (subject to agreement from the consultation process) a more rigorous approach will be taken.	To ensure future planning applications meet SPD requirements	Decision making
Greener Futures Strategy	Ensuring the Council's Greener Futures Strategy is in place, reviewed and therefore appropriate.	To build on Greener Futures climate adaptation strategy and incorporate actions into our climate change strategy.	Timothy Snook-Sustainability and Resilience Lead	30/09/2026	**Green**	Adaptation strategy will be submitted to E&S Committee by September 2026.	N/A	Decision making
Wider emergency resilience & business continuity plans	Ensure the Council's emergency resilience & business continuity plans consider the response that would be needed should an adverse weather event arise.	Review the corporate emergency resilience and business continuity polices and plans to ensure they adequately reflect the implications of climate related issues.	Timothy Snook-Sustainability and Resilience Lead	30/06/2026	**Amber**	The review of emergency planning and business continuity plans are on a rolling basis and currently up to date with the exception of strategic business continuity which will be completed by 30 June 2026. The emergency plan review has just been completed and is entering the Committee approval process.	Emergency Plan to be approved.	Business continuity and emergency resilience

Spelthorne Borough Council - Corporate Assurance Register

Assurance Area	Procurement and Contract Management
Assurance Description	The Council procures goods and services and enters into contracts to deliver its services. It is therefore essential that we can demonstrate the achievement of value for money from those purchases and contracts to support our effective use of resources and good financial management and planning.
Assurance Assessment	Having efficient, effective and complied with procedures for procurement and contract management are essential to ensure the Council achieves value for money and maintains appropriate relationships with contractors and suppliers. A breakdown in such arrangements can lead to reputational damage, supply chain problems as well as not making the best use of Council resources.
Assurance Committee	Corporate Policy and Resources Committee
Assurance Owner	Linda Heron

Focus/Issue/Concern Focus

High/Medium/Low Medium

Assurance Actions

Title	Description	Purpose/Outcome	Action Owner/Job Title	Comp/ Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Procurement policy	Ensure the Council's Procurement Policy is in place, reflects good practice and the Council's context.	Keep the procurement policy under review to ensure it remains appropriate and supports the effective and efficient procurement of goods and services.	Amy Gibson- Head of Procurement Runnymede Borough Council	30/09/2026	**Amber**	Procurement policies and procedures were reviewed in August 2025 and approved by Corporate Policy and Resources Committee on 13 October. Further review was planned in April-May 2026 to align with best practice but is yet to take place.	17/06/26 - schedule review of full suite of policies and procedures in the next 3 months	
Training and support	Ensure that there is a programme of training and support for officers to compliance with the policy and supporting procedures.	Review the training, guidance and support provided for Services to ensure compliance with procurement policies and procedures.	Amy Gibson- Head of Procurement Runnymede Borough Council	30/09/2026	**Amber**	Greater working knowledge of procurement procedures is required across Services. Initial training delivered in Jan/Feb with further training delivered in March and April 2026. Established practices remain difficult to change and personal ownership and drive for higher standards and embedding strong governance processes remains challenging.	Schedule review of the effectiveness of training in Q3; keep under review	

Contract Procedure Rules	Ensure the Council's Contract Procedure Rules (CPRs) are in place and complied with.	Review CPRs to ensure they remain appropriate and facilitate the effective and efficient procurement of goods and services.	Amy Gibson- Head of Procurement Runnymede Borough Council	30/09/2026	**Green**	Revised Contract Standing Orders were presented to the Standards Committee on 25 February and to the Council for adoption on 26 February; Revised CSOs have been approved by the Council and are operational.	N/A	
Waiver and exemption compliance	Ensure that there is compliance with the procedures and rules for waivers and exemptions.	Fortnightly review of requests for waiver and exemptions by the Procurement Board to ensure they are appropriate and authorised, and undertake periodic compliance reviews to maintain high standards of compliance.	Linda Heron- Legal Services Manager	30/06/2026	**Amber**	E-form has been created to improve existing process and record keeping and to increase transparency. E-form is in use, all requests are considered at the Procurement Board.	Continue to refine and bed in the new process; schedule review of effectiveness in Q3/Q4.	
Key performance indicators	Ensure there are appropriate key performance indicators (KPIs) in place to monitor and measure the effectiveness of the Council's procurement and contract management arrangements.	Meaningful KPIs ensure that appropriate aspects of procurement and contract management are measured and where necessary prompt corrective action.	Linda Heron- Group Head Corporate Governance	30/06/2026	**Red**	A fundamental review has been completed and a new set of KPIs agreed and approved by CPRC in May. Monitoring and reporting on these will need to be embedded effectively. he KPI revision process took longer than originally anticipated; the delays are likely to impact the timely delivery of the revised performance reports and diminish scope for any corrective action that may be necessary.	17/06/26 - Keep KPI reporting under review and consider effectiveness in Q3/Q4	
Contracts Register	Ensure that the Council's Contracts Register is up to date, accurate and easily accessible.	Review the contracts register to ensure it is up-to-date, complete and accurate to ensure prospective contractors (and other stakeholders) are aware of future contract opportunities.	Amy Gibson- Head of Procurement Runnymede Borough Council	30/06/2026	**Amber**	Accuracy of information on the contracts register requires improvement and constant monitoring; first reiteration of updated contracts register was published in April 2026; further work is required to ensure that the register fully reflects contractual commitments. LGR demands on available resource remains a concern.	17/06/26 - monitor resources	Procurement and contract management
Contract management	Ensure that the Council's contract management arrangements are in place, complied with and effective.	Review the guidance, training and support for contract managers to ensure we are securing value for money, the right goods and services and avoiding contract extensions.	Amy Gibson- Head of Procurement Runnymede Borough Council	30/06/2026	**Amber**	Planned from early 2026 onwards, with support from Runnymede Borough Council; training undertaken Jan - April 2026, but further bedding in is required to ensure buy-in and compliance.	Keep under review and schedule review of effectiveness in Q3.	
Procurement Board	Ensure the Council's Procurement Board is effective and operating in	Review the operation of the Procurement Board to ensure its terms of reference are appropriate and that it is delivering its intended outcomes.	Linda Heron- Group Head Corporate Governance	30/09/2026	**Amber**	The Board has been in operation since the summer 2025. The Terms of Reference	Undertake review of effectiveness of the Board in 9 months.	

	line with its terms of reference.					were reviewed in February to ensure they reflect changing practices. The Board meets fortnightly but further work is needed as existing practices remain difficult to change.		
Securing Social Value	Ensuring the Council's approach to secure Social Value from its procurement and contracts is effective.	Review the Council's arrangements for securing social value from its procurement and contract management arrangements to deliver the intended benefits and outcomes.	Amy Gibson- Head of Procurement Runnymede Borough Council	30/09/2026	**Red**	Social value is incorporated in the Procurement policy and will be reviewed as part of the work with Runnymede Borough Council. Review of the policy was planned for April 2026 but is yet to take place.	17/06/26 - schedule review of the policy in the next 3 months and thereafter keep under review / assess effectiveness in Q3/Q4.	Procurement and contract management

Spelthorne Borough Council - Corporate Assurance Register

Assurance Area	Threat of fraud and assurance that our anti-fraud arrangements are robust and effective
Assurance Description	The Council, and wider public sector, has limited resources and must protect them against loss or misuse through fraud, theft, bribery or corruption. The threats of fraud may come from a cyber-attack, insider fraud, organised crime or opportunism. It is therefore essential that the Council has a robust framework of policies, procedure and practices that minimise the chance of fraud being committed and in fraud incidents we are able to spot them, identify the cause, identify the perpetrators, hold them to account and importantly improve our controls if they are found to have been compromised.
Assurance Assessment	Local authorities and the public sector generally are under a constant and increasing threat from fraud attempts by individuals or organised crime groups, whether that is via a direct cyber-attack or impersonation in some way. We also need to be aware of potential internal fraud (corruption/theft) where the risk of this is perhaps changing as individuals come under personal financial pressure and/or an opportunity is seen because of changes in the control/supervision/management arrangements. It is managements responsibility to ensure they and their staff are aware of fraud risks, to spot a cyber based attack and highlight where any concerns exist either in relation to vulnerabilities or indeed if a fraud is suspected. IT Services will need to provide timely and relevant training and awareness in relation to cyber threats as well as maintaining the necessary technical security measures.
Assurance Committee	Corporate Policy and Resources Committee
Assurance Owner	Linda Heron

Focus/Issue/Concern Focus

High/Medium/Low Medium

Assurance Actions

Title	Description	Purpose/Outcome	Action Owner/Job Title	Comp/ Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Anti-fraud strategy	Review the corporate anti-fraud strategy to ensure it remains fit for purpose reflecting the changing profile of fraud and corruption threats and challenges. Also, that the Strategy is considered by the Audit Committee and approved by full Council.	To ensure the corporate anti-fraud strategy remains fit for purpose reflecting the changing profile of fraud and corruption threats and challenges and is considered by the Audit Committee and approved by full Council.	Linda Heron-Group Head Corporate Governance	26/02/2027	**Green**	Updated strategy was presented to Audit Committee on 24 February and to full Council on 26 February 2026.	None at this stage	Decision making
Full suite of anti-fraud policies, procedures and guidance	Review the full suite of anti-fraud policies and procedures to ensure they are fit for purpose and reflect the changing profile of fraud and corruption threats and challenges. Also, that they are considered by the Audit Committee and approved by the relevant	To ensure the Council's suite of anti-fraud policies and procedures are fit for purpose and kept under continuous review.	Linda Heron-Group Head Corporate Governance	30/09/2026	**Amber**	15/06/26 - annual review of the Council's Counter Fraud, Bribery and Corruption Strategy took place in February 2026 and was reported to the Audit Committee; Contract Standing Orders, Financial Regulations and Scheme of Delegation were reviewed at various points in 2026; Confidential Reporting Code was reviewed	Consider developing Fraud Response Plan; introduce structured fraud reporting to Audit Committee; review available training.	Decision making

	Committee or full Council as appropriate.					in November 2025; Proceeds of Crime and Anti-Money Laundering Policy and Procedures were reviewed in July 2024. The Council has core counter fraud arrangements in place, but operational arrangements, proactive detection and training require strengthening.		
Regular fraud vulnerability assessments across the Council	Ensure all services undertake a fraud vulnerability assessment annually to promote high levels of fraud risk awareness and effective control arrangements are in place.	To ensure all services are fully aware of their fraud vulnerabilities so that effective action can be taken to address any threats.	Terry Collier- Deputy Chief Executive	30/06/2026	**Red**	Limited evidence.	Implement regular monitoring and assurance.	Performance management and data quality
Arrangements for confidential reporting (whistleblowing)	Arrangements for confidential reporting are reviewed annually to ensure they meet good practice and there are high levels of awareness and that an annual report is provided to the Audit Committee on the use of the confidential reporting arrangements.	To ensure that the Council's arrangements for confidential reporting are effective to support a culture of high ethical conduct and empowered staff.	Linda Heron- Group Head Corporate Governance	30/11/2026	**Green**	Updated Confidential Reporting Code was presented to and approved by the Audit Committee on 27 November 2025.	N/A	Ethical standards and conduct management
General and role specific training and awareness for officers and members	Ensure general mandatory training and role specific training is provided to officers and members and that it is undertaken.	Providing regular training to both officers and members is an important part of maintaining high levels of awareness to be able to identify potential frauds or irregularities.	Lee O'Neil- Deputy Chief Executive	30/06/2026	**Amber**	Training is provided, some evidence that training may not have been undertaken by all staff members.	Keep under review.	Workforce management / HR
Participation in national fraud awareness week / other initiatives and events	Ensure arrangements are in place to participate in the national fraud awareness week and other initiatives and events to support high levels of awareness of fraud risk within the Council but also to the public.	Having high levels of awareness among staff and the wider public is important to combat the treat of fraud and discharge the Council's duties to protect its own and others' assets and resources.	Lee O'Neil- Deputy Chief Executive	30/06/2026	**Amber**	Limited evidence.	Schedule follow-up internally.	Partnerships and collaboration governance
Communication	Ensure there are effective arrangements in place to communicate fraud related matters to support high levels of awareness and to	Having effective arrangements in place to communicate fraud related matters to support high levels of awareness and to promote the raising of any concerns is an important element of embedding an anti-fraud culture and empowered staff.	Jennifer Medcraff- Head of Communications and Customer Experience	30/06/2026	**Green**	Where necessary fraud related matters are communicated by Comms team and /or addressed at staff meeting.	N/A	Workforce management / HR

	promote the raising of any concerns.							
Independent review and oversight of anti-fraud arrangements by the Audit Committee.	Ensure arrangements are in place for the Council's anti-fraud arrangements to be independently reviewed and reported to the Audit Committee.	It is important that the Council's anti-fraud arrangements are independently reviewed and reported to the Audit Committee.	Linda Heron- Group Head Corporate Governance	30/09/2026	**Red**	Not started.	Develop structured reporting for Audit Committee / update forward plan	Decision making