



Please reply to:

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Date: 16 February 2026

Notice of meeting

Audit Committee

Date: Tuesday, 24 February 2026

Time: 7.00 pm

Place: Council Chamber, Council Offices, Knowle Green, Staines-upon-Thames TW18 1XB

To the members of the Audit Committee

Councillors:

J. Button (Chair)

K. Howkins (Vice-Chair)

G. Neall

L. E. Nichols

H.R.D. Williams

P.N. Woodward

R. Chandler

P. Briggs

S. Seehra

Substitute Members: Councillors C. Bateson, J.R. Boughtflower and T. Burrell

Councillors are reminded that the Gifts and Hospitality Declaration book will be available outside the meeting room for you to record any gifts or hospitality offered to you since the last Committee meeting.

Spelthorne Borough Council, Council Offices, Knowle Green

Staines-upon-Thames TW18 1XB

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Agenda

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1. Apologies and Substitutes

To receive any apologies for absence and notification of substitutions.

2. Minutes

5 - 8

To confirm the minutes of the meeting held on 22 January 2026.

3. Disclosures of Interest

To receive any disclosures of interest from Councillors in accordance with the Council's Code of Conduct for members.

4. Audit Progress Report and Sector Updates from the External Auditor

9 - 22

Committee is asked to consider the Audit progress report and sector updates from Grant Thornton, the Council's external auditor.

5. Audited Statement of Accounts

To Follow

Report to follow.

6. Improvement and Recovery Plan Assurance Report

23 - 32

Committee is asked to consider:

1. Whether the arrangements for the governance of the Improvement and Recovery Plan, including the role of the Audit Committee are sufficient;
2. Progress made-to-date on Improvement and Recovery Plan actions and to note, subject to Corporate Policy and Resources Committee approval, the shift to tracking outcomes;
3. The Recommendation for Improvement and Recovery Plan information coming to Audit Committee and suggest any changes or amendments to topics or frequency of meeting attendance.

7. Counter Fraud, Bribery and Corruption Strategy

33 - 52

Committee is asked to:

1. Acknowledge the annual review of the Council's Counter Fraud, Bribery and Corruption Strategy;
2. Approve the proposed amendments to the Council's Counter Fraud, Bribery, and Corruption Strategy; and
3. Recommend to the Council that the Constitution be updated with the revised Counter Fraud, Bribery and Corruption Strategy.

- | | | |
|-----------|---|----------------|
| 8. | Governance Assurance Update | 53 - 56 |
| | Committee will receive an update on Governance Assurance and Risk Management from the Deputy Chief Executive. | |
| 9. | Committee Forward Plan | 57 - 60 |
| | To consider and approve the work programme for the municipal year | |

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**Minutes of the Audit Committee
22 January 2026**

Present:

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

Councillors:

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

Apologies: Councillors R. Chandler, P. Briggs and S. Seehra

In Attendance: Councillors C. Bateson

1/26 Apologies and Substitutes

Apolgoies were received from Councillor Chandler, Philip Briggs and Sati Seehra.

2/26 Minutes

The minutes of the meeting held on 27 November 2025 were approved as a correct record.

3/26 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.

4/26 Draft Grant Thornton Audit Findings Report

The Committee received an Audit Findings report from Grant Thornton for the year ended 31 March 2025. The report included a follow-up relating to the previous year's recommendations which the Council had responded well to. Five new actions had been recommended and Grant Thornton were comfortable with management responses to them. Though improvement was still required to the quality of working papers and audit evidence in certain areas, this was expected due to the lack of audits for a number of years.

Overall, Grant Thornton observed positive progress against previous recommendations.

Grant Thornton clarified that though the report was labelled 'Draft', they were not proposing to undertake more work and other than some possible minor amendments, this should be considered the final version of the report.

The Committee noted the Council was on a positive trajectory and Grant Thornton confirmed that they were not dissatisfied with any of the progress the Council had made. The Committee expressed concern that there was no assurance over opening balances and this would be passed to the new West Surrey authority, however a majority of councils merging into the new authority would be in the same position. There were various competing priorities with Local Government Reorganisation, but a number of finance related workstreams were being undertaken as part of the transition. The Committee explored and requested clarification on the various risks referenced in the report.

The Committee **resolved** to note the draft Grant Thornton Audit Findings report for year ended 31 March 2025.

5/26 Risk Assurance Update

The Committee received an update on the governance assurance approach to risk management. Following agreement by the Corporate Policy and Resources Committee to adopt the Governance Assurance Policy and Framework, implementation and embedding was now underway. Work was being undertaken to translate the previous Corporate Risk Register to the new format with hope of it being ready for presentation to Committee by the new financial year. Training sessions were also being scheduled for officers and members to facilitate a wider understanding of the governance assurance approach and process.

The Committee **resolved** to note the update.

6/26 Improvement and Recovery Plan Progress Updates

The Committee received an update from the Interim Chief Executive and Chair of the Audit Committee on the progress of the Improvement and Recovery Plan.

The Improvement and Recovery Board was meeting monthly. The Local Government Reorganisation theme would be refined and expanded as details were clarified regarding the implementation plan. An Improvement and Recovery Plan Assurance report was scheduled to be presented to the next Audit Committee. A summary of work around the plan would be regularly presented to staff and councillors.

The Committee **resolved** to note the update.

7/26 Committee Forward Plan

The Committee considered its Work Programme for the remainder of the 2025/26 Municipal year.

The Interim Chief Executive advised that following the Review of the Effectiveness of the Audit Committee at the last meeting, some amendments may be required to the Forward Plan. References to Risk Management would also be updated to Governance Assurance.

Resolved that the Committee Work Programme for the remainder of the 2025/26 Municipal year be approved.

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Spelthorne Borough Council

Audit progress report and sector updates

February 2026

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2024/2025 Finalisation of the audit

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Finalising the 2024/25 Audit

At the January 2026 Audit Committee, we presented our Audit Findings Report (ISA 260 report to those charged with governance). This has now been finalised with no changes made, to what we presented.

The Council has provided us with an updated set of financial statements. The audit team have checked that management has made the proposed amendments set out within the Audit Findings Report to the financial statements. We are satisfied that the financial statements have been updated accordingly.

We are now just awaiting the signed financial statements and signed letter of representation. Upon receipt of these signed documents, we will be able to give our disclaimed audit opinion prior to the back stop date of 27 February 2026.

2025/26 Financial statements audit

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Financial statements audit 2025/26

We have commenced our planning processes for the 2025/26 audit. As part of this work we will:

- Continue to have regular discussions with management to inform our risk assessment for the 2025-26 financial and value for money audits.
- Review Committee papers and latest financial and operational performance reports.
- Update our understanding of the Council's control environment.
- Document and undertake walkthrough tests of the Council's key financial systems.
- Undertake work on the opening balances.
- Review Internal Audit reports.
- Complete assessments of materiality, risk and the IT environment.
- Undertake early work on emerging accounting issues.

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To assist with ensuring a smooth and efficient audit and so that we can complete our work on the 2025/26 financial statements by the 30 November 2026 we intend to undertake early substantive testing. This will cover areas such as:

- Operating Expenditure.
- Fees charges and investment income.
- Starters, Leavers and Change in circumstances on payroll.
- Property, plant and Equipment Additions and Disposals.

Financial statements audit 2025/26 continued

Events

We held the Annual Local Government Accounts webinar for preparers of accounts on 5th and 11th February 2026. This event was hosted by our highly experienced public sector assurance team as they help you prepare for your 2025-26 financial statements audit by highlighting the following potential risk areas and providing you with practical advice.

- Aspects of financial reporting that are complex or challenging this year.
- Lessons from the implementation of IFRS 16, with good practice tips for Year Two.
- Avoiding pitfalls in financial instruments.
- Other common accounting and disclosure issues.
- Indexation for property, plant and equipment in 2025/26.
- Revised statutory guidance affecting Minimum Revenue Provision.

2025/26 Audit Deliverables

Below are some of the audit deliverables planned for 2025/26

2025/26 Deliverables	Planned Date
<p>Audit Plan</p> <p>We are required to issue a detailed audit plan to the Audit Committee setting out our proposed approach in order to give an opinion on the Council's 2025/26 financial statements.</p>	July 2026
<p>Audit Findings Report</p> <p>The Audit Findings Report will be reported to the Audit Committee.</p>	November 2026
<p>Auditor's Report</p> <p>This includes the opinion on your financial statements.</p>	By 30 November 2026
<p>Auditor's Annual Report</p> <p>This report communicates the key outputs of the audit, including our commentary on the Council's value for money arrangements.</p>	November 2026

Sector Updates

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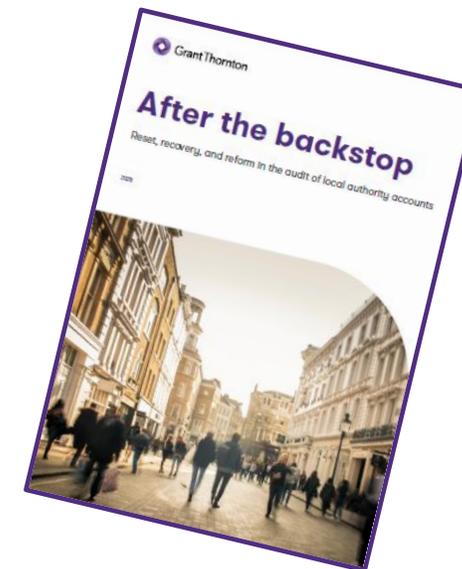
After the Backstop: Reset, recovery and reform in the audit of local authority accounts

- ❖ Our latest thought leadership report ‘After the Backstop: Reset, recovery and reform in the audit of local authority accounts’ is now available to read.
- ❖ Following the significant milestone of backstop legislation in September 2024, the backlog of unissued accounts has fallen dramatically. The challenge now is to rebuild assurance and secure a sustainable future for the system of local accounts production and audit. The reforms set out in the English Devolution and Community Empowerment Bill are essential to restoring trust and accountability to the local audit system.
- ❖ In our March 2023 publication ‘About time?’ we explored the reasons for delayed publication of audited local authority accounts and set out our recommendations for key stakeholders in the local audit system.
- ❖ The backlog of unissued audit opinions peaked some months after our report at 918, on 30 September 2023. The Department for Levelling Up, Housing and Communities (DLUHC) and subsequently the Ministry of Housing, Communities and Local Government (MHCLG) conducted consultations on reset and reform in the local audit system, leading to secondary ‘backstop’ legislation to clear the backlog. This was a necessary step, allowing auditors and authorities to focus on current periods of account, but it brought with it new challenges, as over 200 authorities received one or more audit disclaimers .
- ❖ In this report we explore the development and implementation of a ‘reset’ of the local audit system, the immediate and longer-term consequences of the ‘backstop’ before turning attention to the reform of the system, the challenges involved in returning to widespread and sustainable compliance with audit reporting timeframes and what, in our view, is needed next.
- ❖ The English Devolution and Community Empowerment Bill paves the way for the creation of a long-awaited and much-needed systems leader for local audit, the Local Audit Office (LAO).

- ❖ Key stakeholders including local audited bodies, the audit firms, the Ministry of Housing, Communities and Local Government (MHCLG), Public Sector Audit Appointments (PSAA), the National Audit Office (NAO), the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Institute of Chartered Accountants in England and Wales (ICAEW) will need to support the successful establishment of the LAO to address the crisis in local public audit.
- ❖ All key stakeholders in the local audit system will need to continue their efforts to secure a return to high levels of compliance with timely publication of accounts with unmodified audit opinions. We explore the challenges to establishing and maintaining a sustainable future for local audit in this report. In our full report, we make several recommendations to secure that sustainable future.

The full report is available here:

[Local audit reset: What comes after the backstop? | Grant Thornton](#)



Fair Funding Review

Key questions for Audit Committees to ask officers:

- ❖ What impact will the Fair Funding Review have on our medium-term financial plan?
- ❖ Have we calculated what level of support we will need from transitional arrangements?
- ❖ What mitigations are we planning if we are net “losers” from the new arrangements?

Background:

The first multi-year Local Government Finance Settlement in a decade, together with the [Fair Funding Review response](#), was announced by the Government on 20th November 2025. Significant changes to be aware of are that:

- ❖ There will be a single settlement for [2026/27 to 2028/29](#);
- ❖ The government plans to use up to date English Indices of Multiple Deprivation, together with up-to-date services cost and demand data to calculate individual council allocations for 2026/27 to 2028/29; and
- ❖ The Children and Young People’s Services formula will use the latest index of deprivation affecting children.

Using new indices will inevitably lead to some Councils seeing increases in their allocations, whilst others see decreases. However, there are [transitional arrangements](#) to help with managing change:

- ❖ A Recovery Grant funding guarantee to upper tier authorities in receipt of Recovery Grant;
- ❖ Funding floors and phasing in of new allocations across the multi-year settlement; and
- ❖ Additional money in the national settlement for children’s social care and a new ring-fenced combined Homelessness, Rough Sleeping and Domestic Abuse grant over three years.

The benefits of using the new indices are expected to be greater transparency; and a reduced reliance on competitive bidding for funds. Reduced paperwork is also expected, as the Government announced it will simplify 33 funding streams, worth almost £47 billion over three years.

Ultimately though, the proof of the pudding will be in the eating. The overall national settlement will need to be fair to the sector as a whole if individual allocations within it are going to be fair as well.

For a full copy of the Ministerial Statement see: [Written statements - Written questions, answers and statements - UK Parliament](#)

Business cases for net zero

Key questions for Audit Committees to ask officers:

- ❖ Do we have decarbonisation or net zero reporting? What format does it take, and is that format standardised?
- ❖ Can we map the link between decarbonisation and net zero spending and tangible outcomes such as job creation, economic resilience, and community wellbeing?
- ❖ Do we horizon scan for new funding mechanisms and new partnerships?
- ❖ Do we share good practice with other similar Councils?

Background:

Councils make significant contributions to the UK's journey towards net zero, generally working towards strategic aims that they (the Councils) voluntarily set for themselves. This could be seen as contradictory to work to promote economic growth and enable new housing.

However, the County Council's Network (CCN) commissioned research showing that business cases for net zero are strongest when they are connected to outcomes around the new jobs and community wellbeing that economic growth and new housing can bring.

CCN published a series of recommendations on how to root the journey to net zero in the broader context of economic growth and job creation.

The recommendations are aimed at rural County Councils, but with local government reorganisation on the horizon, and housebuilding targets affecting all areas of the country, they will be of wider interest as well:

- ❖ Optimise green transition strategies and plans;
- ❖ Ground climate policies in strong business cases;
- ❖ Leverage innovation, partnerships, and funding models; and
- ❖ Promote collaboration and community engagement.

For a full copy of the report, see [Resources - County Councils Network](#)





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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	YES	13/01/2026
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)	YES	13/01/2026
Relevant Group Head review	YES	30/01/2026
MAT+ review (to have been circulated at least 5 working days before Stage 2)	YES	13/01/2026
This item is on the Forward Plan for the relevant committee	YES	24/02/2026
	Reviewed by	
Finance comments (circulate to Finance)	AB	01/02/2026
Risk comments (circulate to Lee O'Neil)	LO	04/02/26
Legal comments (circulate to Legal team)	LH	30/01/26
HR comments (if applicable)	NA	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
Monitoring Officer commentary – at least 5 working days before MAT	L Heron	30/01/26
S151 Officer commentary – at least 5 working days before MAT	T.Collier	31/01/26
Confirm final report cleared by MAT		

Audit Committee

24 February 2026

Title	Improvement and Recovery Plan Assurance Report
Purpose of the report	To inform and assure
Report Author	Dr Ruth Adams: Interim IRP Programme Director
Ward(s) Affected	All Wards
Exempt	No
Exemption Reason	N/A
Corporate Priority	Governance and Assurance
Recommendations	<p>Committee is asked to consider:</p> <ul style="list-style-type: none"> • whether the arrangements for the governance of the IRP, including the role of the Audit Committee are sufficient. • progress made to date on IRP actions and to note, subject to CPRC approval, the shift to tracking outcomes. • the recommendation for IRP information coming to Audit Committee and suggest any changes or amendments to topics or frequency of meeting attendance.
Reason for Recommendation	The Secretary of State Best Value Directions highlighted weaknesses in the governance, assurance, control and risk management environment within the Council and recommended an elevation in the scrutiny role of Audit Committee. The Audit Committee are an integral element of the IRP governance, with responsibility to consider progress in delivering the IRP, obtaining assurance that appropriate governance is in place to support IRP and embedding the improvement required.

1. Executive summary of the report

What is the situation	Why we want to do something
<ul style="list-style-type: none"> • Following the decision to place Spelthorne Council into intervention there was a requirement for the Council to develop an Improvement and Recovery Plan (IRP) and to implement the governance arrangements for this plan. 	<ul style="list-style-type: none"> • The Audit Committee is a significant element of the governance arrangements of the IRP, with the remit to scrutinise progress and risk. This paper provides an update of progress to date and sets out a proposal for further assurance reporting for consideration.

<ul style="list-style-type: none"> The IRP was approved by Council in October 2025. 	
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"> Agree a forward plan to enable the Audit Committee to discharge its governance responsibilities. 	<ul style="list-style-type: none"> Audit Committee Members consider their role in IRP assurance and governance; set out the information they require and the frequency of discussion.

2. Key issues

- 2.1 The Ministry for Housing Communities and Local Government (MHCLG) required Spelthorne Council to produce an IRP, that elevated the governance and risk management practices. The IRP, approved by Council in October 2025, set out a comprehensive plan for Spelthorne Council to improve its leadership, culture, governance, financial sustainability, commercial strategy, debt management, housing and regeneration. The IRP also set out arrangements for progress would be tracked and governed.
- 2.2 This first report to the Audit Committee, seeks to update Audit Committee members on IRP progress against initial actions, to agree with Councillors the forward plan for information required by the Audit Committee and to outline the amendments to the plan going to CPRC (17th February 2026).

Governance Arrangements

- 2.3 The IRP set out the governance for monitoring and oversight of recovery and improvement progress, structured around the workstreams as set out in the improvement diagram below. The Improvement and Recovery Board commenced meeting in November 2025, and at each meeting considers a deep dive into one of the workstreams. This is supported by theme specific meetings.
- 2.5 A Communications Plan, has just been developed for regular councillor briefings (currently done via email) and officer briefings. The forward plan of participation at the Audit Committee to enable increased Committee scrutiny is a priority and a suggested timeline of topics of assurance, for consideration by Audit Committee members is set out in appendix A.

Improvement & Recovery Governance Workstreams

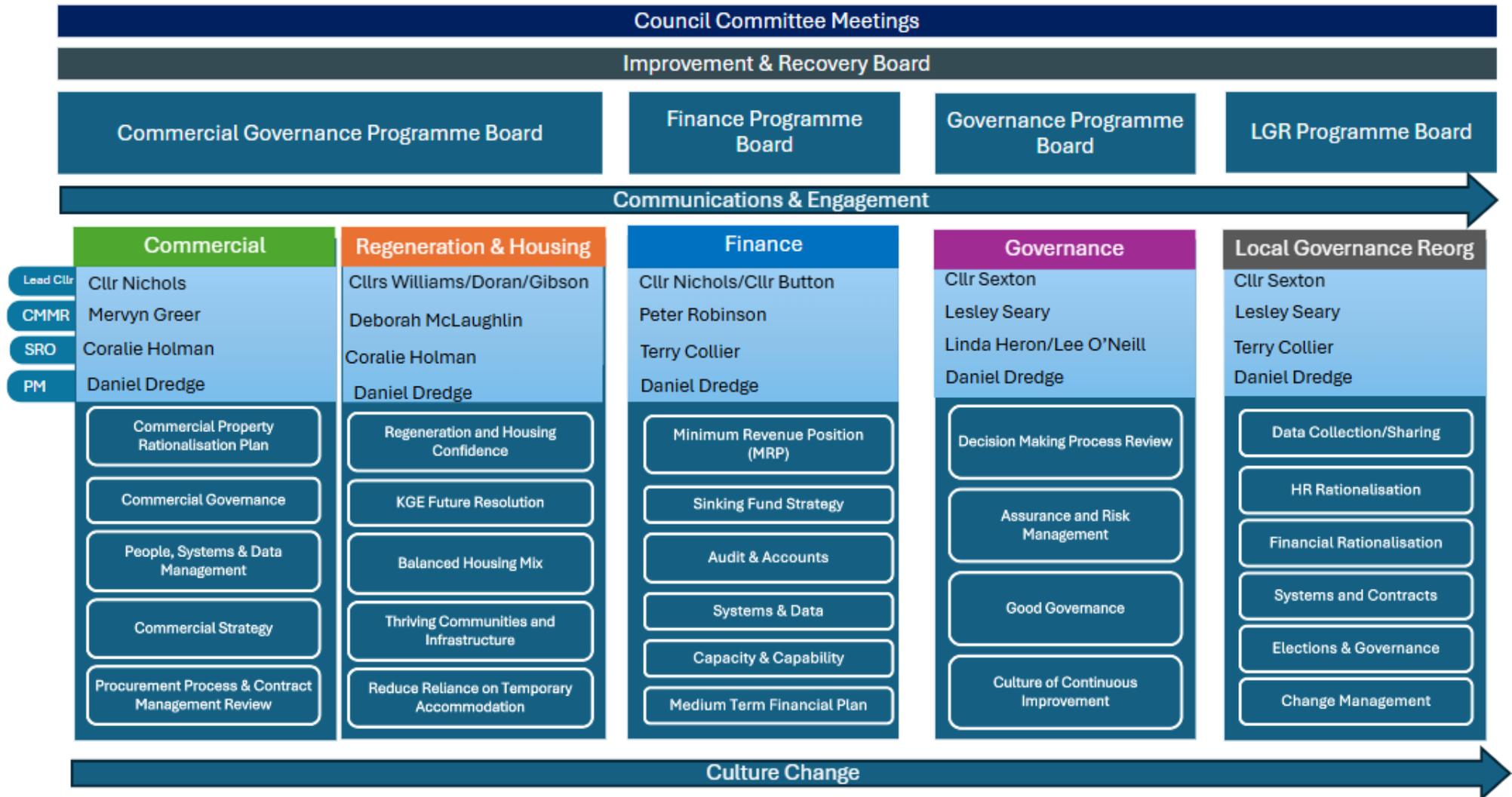


Figure 1: IRP governance set around workstreams

Progress setting up programme management

- 2.6 The IRP PMO Office** is responsible for providing the first line of programme assurance and are via workstream trackers, identify progress, key interdependencies and risks across the programme.
- 2.7 Reporting arrangements** have evolved based on feedback from the IRB. Feedback received to date is for a greater level of assessment of progress by outcome achieved and less tracking by actions completed. The revised IRP (considered by the CPRC 17 Feb 2026) seeks to address the initial focus on actions / inputs and more clearly articulates the fundamental outputs and cultural / governance outcomes to be achieved. Alongside this it sets out an approach to tracking outcomes to provide assurance of progress.

Progress made in delivery of recovery and improvement actions

- 2.8 Workstreams** are currently well underway in delivery of recovery focused actions, except for LGR, which is the last workstream to be defined following the decision on the West Surrey Authority. The plan for this is to set up LGR as a distinct programme, separate from the IRP but for the IRP arrangements to assure leadership and governance arrangements and for there to be an integrated communications strategy and plan for LGR and IRP. A summary of progress made to date is provided in sections 2.9-2.12 below.

2.9 Finance – Progress made to date:

- Debt has been restructured.
- MRP has been re-set.
- Additional skilled resources brought into the team
 - External Auditors in their 2024-25 Audit Findings Report confirmed good progress being made by the Finance team in improving the robustness of the accounts

2.10 Governance – Progress made to date:

- Risk Management workshop on the development of a new governance assurance approach to risk management and risk assessment.
- New Governance Assurance Policy and Framework agreed by Corporate Policy and Resources Committee
- New governance assurance register approach agreed by Audit Committee
- New governance arrangements for Audit Committee agreed

2.11 Commercial – Progress made to date:

- Asset valuation work undertaken and completed.
- Procurement for expertise to do the asset disposal planning underway, due to commence work imminently.

2.12 Regeneration and Housing - Progress made to date:

- Consultant appointed and commenced work on Staines Masterplan.

- Commenced the work to develop a social value strategy to support Housing and Regeneration (CPRC January 2026)
- MHCLG Audit undertaken on temporary accommodation, awaiting report to action plan any required improvements
- Options analysis being undertaken with respect to future of Knowle Green Estates

Assurance of Improvement

- 2.13 **Internal Audit review** – The IRP progress is subject to an internal audit review early in 2026. The audit field work has commenced, and recommendations and the management response will come to the IRB and Audit Committee for their oversight.
- 2.14 The IRB recommended **a review of the IRP**, early in the New Year, to move from the plan being predominantly focused on recovery actions to focus and place a greater emphasis on the more sustained cultural changes required for embedding improvement. If agreed the assurance of improvement can be further planned and scoped out.
- 2.15 **Audit Committee assurance** arrangements – a draft of topics for the Committee to consider at future meetings is suggested in Appendix A.
- 2.16 A six monthly progress report is in development for consideration by full Council in April.

3 Options appraisal and proposal

- 3.1 The remit of the Audit Committee extends to providing councillor oversight and assurance of the IRP. Doing nothing is not an option if the Council wants to meet its objectives within the IRP to strengthen Audit, Risk Management and the Audit Committee role in providing governance, financial and risk scrutiny.
- 3.2 Our options therefore consider the extent of information required, the frequency information is provided and frequency of formal Audit Committee attendance. A draft option of topics is provided for Committee Members to consider if this enables them to fulfil their responsibilities.

4 Risk implications

- 4.1 The Best Value Inspection highlighted significant weaknesses in the risk identification culture of the council and in the management of risk. The culture of risk and a new approach to risk management through governance assurance is a significant element of the governance theme / workstream and some development and training has been undertaken, with further work and training planned. However, considerably more needs to be done for a strong culture of risk management to be realised.
- 4.2 At the level of the programme, the IRB require the SRO and the PMO office to provide an assessment of risks and progress, so this narrative review has been elevated in the reporting progress.

- 4.3 Resourcing pressures relating to delivery of the IRP workstreams will need to be monitored closely, particularly in view of the additional strain from work associated with Local Government Reorganisation. Where necessary, additional resourcing will need to be provided to support delivery of these programmes. Organisational resilience is one of the key governance assurance areas that will be addressed through the new Governance Assurance Register, which will be presented at future meetings of the Audit Committee.

5 Financial implications

- 5.1 There are no financial implications arising as a result of this report. Nevertheless, the programme is important to maintain strategic direction on managing among other things the Council's financial standing
- 5.2 Any financial implications resulting from the delivery of the improvement is subject to a formal resourcing decision and spend will be monitored and reported on as part of the remit of the PMO.

6 Legal comments

- 6.1 There are no legal implications directly associated with this assurance report.
- 6.2 The role the Audit Committee plays in the assurance of the IRP, is part of the requirement to improve governance, scrutiny and risk. As such, this report assists in demonstrating compliance with the Directions from the Secretary of State.

Corporate implications

7 S151 Officer comments

- 7.1 The S151 Officer confirms that all financial implications have been taken into account and that there are no direction financial implications arising from this report.

8 Monitoring Officer comments

- 8.1 The Monitoring Officer confirms that the relevant legal implications have been taken into account.

9 Procurement comments

- 9.1 There are no procurement implications arising directly from this report.

10 Equality and Diversity

- 10.1 There are no obvious equality and diversity issues as a result of this report or the report to the Audit Committee.

11 Sustainability/Climate Change Implications

11.1 There are no Sustainability / Climate change implications associated with these proposals.

12 Other considerations

- None.

13 Timetable for implementation

13.1 Appendix A includes proposed topics to be considered by the Audit Committee; a final plan will be produced following consideration by Committee Members.

14 Contact

14.1 Ruth Adams, Interim Programme Director, radams@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: Improvement and Recovery Plan

Appendices:

Appendix A: Suggested topics for Audit Committee Forward Plan

Appendix A: Suggested topics for inclusion on the Audit Committee Forward Plan for assurance

1. Amendment to IRP (March 2026)
2. Progress Reporting Arrangements (April 2026)
3. Governance Assurance Register Review and Change Control (April 2026/ May 2026)
4. Internal Audit Report and Management Actions (May 2026 / June 2026 – when report is received)

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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	26/01/26
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)	N/A	
Relevant Group Head review	Y	28/01/26
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		
	Reviewed by	
Finance comments (circulate to Finance)	AB	29/01/2026
Risk comments (circulate to Lee O’Neil)	LO	29/01/26
Legal comments (circulate to Legal team)	LH	28/01/26
HR comments (if applicable)	N/A	

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
Monitoring Officer commentary – at least 5 working days before MAT	L Heron	28/01/26
S151 Officer commentary – at least 5 working days before MAT	T.Collier	29/01/26
Confirm final report cleared by MAT		

Audit Committee

24 February 2026

Title	Counter Fraud, Bribery and Corruption Strategy
Purpose of the report	To make a decision and a recommendation to Council
Report Author	Linda Heron, Group Head Corporate Governance and Monitoring Officer
Ward(s) Affected	All Wards
Exempt	No
Exemption Reason	N/A
Corporate Priority	This item is not in the current list of Corporate Priorities but still requires a Committee decision.
Recommendations	<p>Audit Committee is asked to:</p> <ol style="list-style-type: none"> 1. Acknowledge the annual review of the Council’s Counter Fraud, Bribery and Corruption Strategy; 2. Approve the proposed amendments to the Council’s Counter Fraud, Bribery and Corruption Strategy; and 3. Recommend to the Council that the Constitution be updated with the revised Counter Fraud, Bribery and Corruption Strategy.
Reason for Recommendation	To support the Council’s commitment to reducing fraud by providing effective counter fraud arrangements.

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

What is the situation	Why we want to do something
<ul style="list-style-type: none"> • The Council’s Counter Fraud, Bribery and Corruption Strategy (“the Strategy”) is due for annual review 	<ul style="list-style-type: none"> • To ensure that the Strategy is up to date and in line with good practice
This is what we want to do about it	These are the next steps

<ul style="list-style-type: none"> To review the Strategy and make the necessary updates. 	<ul style="list-style-type: none"> The Audit Committee is required to consider the proposed amendments to the Strategy and make any recommendations for change to the Council.
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2. Key issues

- 2.1 The Council’s Counter Fraud, Bribery and Corruption Strategy (“the Strategy”) is contained in part 5(f) of the Constitution. The Strategy was reviewed by the Monitoring Officer and presented to the Audit Committee in May 2025. The Committee approved the updated Strategy and made recommendation to Council to update the Constitution.
- 2.2 This report provides the Committee with the annual update of the Strategy for consideration.
- 2.3 In view of the Local Government Reorganisation it is not considered prudent to initiate a comprehensive rewrite of the Strategy, and therefore minor amendments only have been made to bring the Strategy in line with current arrangements.
- 2.4 For ease, the proposed amendments are shown in track change (Appendix 1). Clean copy of the revised Strategy accompanies this report at Appendix 2.
- 2.5 The overarching purpose of the Council’s Strategy is to minimise the incidence and impact of fraud, corruption and bribery across the Council, while ensuring there is a clear and effective means for individuals to report any concerns or suspicions of malpractice.
- 2.6 The Strategy is divided into four sections:
- Culture: provides details of roles and responsibilities
 - Prevention: sets out the Council’s approach to countering fraud and corruption
 - Detection and investigation: provides guidance to officers and managers
 - Awareness and Training: signposts resources
- 2.7 Best practice principles as set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) ‘Managing the risk of fraud and corruption’, and ‘Fighting Fraud and Corruption Locally – a strategy for the 2020s’ have been considered as part of the Strategy review.
- 2.8 The Strategy is in line with best practice and continues to underpin the Council’s commitment to dealing effectively with all forms of fraud, bribery, and corruption, demonstrating the important role it plays in the overall corporate governance framework.

3. Options appraisal and proposal

- 3.1 To review and approve the amendments to the Strategy and to make recommendation to Council (Recommended option).
- 3.2 To make further amendments to the Strategy as the Committee may see fit.
- 3.3 To make no changes to the Strategy, thereby not reflecting the current position.

4. Risk implications

- 4.1 Risks and consequences associated with fraud, bribery and corruption include financial losses (potentially high value), reputational damage to the Council, corporate liability and offences, harm to staff or the local community, and reduced public services for the borough's residents. An up to date and fit for purpose Strategy enables the Council to proactively identify potential fraud and irregularities and to address them effectively.
- 4.2 The Council's Strategy is aligned with CIPFA's *Code of Practice on Managing the Risk of Fraud and Corruption*, and the Council continues to follow recognised best practice. Fraud risks are assessed across all service areas, and appropriate controls and mitigation measures are put in place.
- 4.3 The threat of fraud against the Council will be one of the key areas under the Council's new governance assurance approach to risk management, with assurance levels reported to the Audit Committee through a Governance Assurance Register. The implementation of an up-to-date Counter Fraud, Bribery and Corruption Strategy will assist in providing assurance that the Council is dealing with the threat of fraud effectively.

5. Financial implications

- 5.1 Whilst there are no financial implications arising directly from this report, resources are required to implement and carry out any necessary preventative/detection/investigatory work which places constraints on the existing budgets. Having an effective counter fraud policy and arrangements helps mitigate the risk of financial loss and aids restraining increase in insurance premiums.

6. Legal comments

- 6.1 Legal implications contained in the body of this report and the Strategy.
- 6.2 The Council is under a statutory Public Sector Equality Duty pursuant to section 149 of the Equality Act 2010, and an updated Strategy will assist the Council to discharge this duty.
- 6.3 Consideration of the Council's anti-fraud, bribery and anti-corruption arrangements is within the Terms of Reference for Audit Committee.

Corporate implications

7. S151 Officer comments

7.1 As the report has highlighted there are no direct Budget implications. As S151 Officer, I fully support ensure that we have an effective and robust set of counterfraud arrangements. We will be looking to put in place in the coming months some counter fraud refresher training for staff.

8. Monitoring Officer comments

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

9. Procurement comments

9.1 There are no procurement implications arising directly from this report.

10. Equality and Diversity

10.1 Fraud, bribery and corruption risks should be considered in all areas of operation as fraudulent activity can result in Council services being diverted away from communities who need them.

11. Sustainability/Climate Change Implications

11.1 None arising directly from this report.

12. Other considerations

12.1 None.

13. Timetable for implementation

13.1 Once approved by Council, the Council's Constitution will be updated with the revised Strategy.

14. Contact

14.1 Linda Heron, Group Head Corporate Governance and Monitoring Officer
l.heron@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:

CIPFA Managing the risk of fraud and corruption

CIPFA Fighting Fraud and Corruption Locally – a strategy for the 2020s

Appendices:

Appendix 1 Track change version of Counter Fraud, Bribery and Corruption Strategy (reviewed February 2026)

Appendix 2 Clean version of Counter Fraud, Bribery and Corruption Strategy (February 2026)

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APPENDIX 1 Revised Counter Fraud, Bribery and Corruption Strategy with track change

COUNTER FRAUD, BRIBERY AND CORRUPTION STRATEGY

Introduction

1. This Strategy is applicable to Members and staff. The Borough of Spelthorne is committed to providing a high standard of service and accountability. An important aspect of this is a strategy which protects against fraud, bribery and corruption within the Council itself and from external sources.

In this context

Fraud means - the illicit gaining of cash or other benefit by deception;

Corruption means - the dishonest influencing of actions and decisions.

Bribery means – the offering, giving or soliciting of an inducement or reward which may influence a person to perform a function or activity improperly.

2. The Council recognises that it is already subject to a high degree of external scrutiny of its affairs by a variety of parties. This includes the general public, Council Tax / Business Rates payers, service users, the Local Government Ombudsman, Central Government, in particular, HM Revenue and Customs, the Ministry for Housing, Communities and Local Government, the Department for Business and Trade and the Department for Work and Pensions.
3. It also has external auditors who advise whether the Council has in place adequate arrangements for the prevention and detection of fraud, bribery and corruption.
4. While this external scrutiny assists in protecting against fraud, bribery and corruption the Council believes a clear statement of its own strategy is needed.
5. The Chartered Institute of Public Finance & Accountancy (CIPFA) produced “Fighting Fraud & Corruption Locally (FFCL) – 2020’s Strategy and a “Code of Practice on Managing the Risk of Fraud and Corruption” to assist local authorities in addressing fraud risks. This central guidance informed the preparation of this strategy.
6. The key elements of the Council's strategy to combat fraud, bribery and corruption are:
 - An open and honest culture (Section 1)
 - Adequate preventative measures (Section 2)

- Systems for detection and investigation (Section 3)
- Awareness and Training (Section 4)

1. Culture

1.1 The Council expects Members and staff at all levels to behave with integrity and propriety and to act within the law and the regulations, procedures and practices laid down in relation to the conduct of the Council's business. The Council believes this is achieved best through the promotion of an atmosphere of honesty and openness.

1.2 The Council encourages Members and staff to raise any concerns they have about fraud, bribery and corruption immediately as they occur. It will treat all concerns raised, seriously and in confidence. This is covered with all staff as part of their induction process.

1.3 The Council has three senior officers who have particular responsibility for regulating the conduct of the Council and its activities. These are:

Chief Finance Officer	Responsible for the financial management, audit and financial probity of the Council and also for its proper personnel policies and practices.
Monitoring Officer	Responsible for the legal probity and avoidance of maladministration or injustice by the Council.
Chief Executive	Responsible as Head of Paid Service for the overall management and direction of the Council and for ensuring adequate staff resources for services.

1.4 In addition each Group Head and senior manager have responsibility for the proper organisation and conduct of their service area. It is important that Managers and officers at all levels do not become complacent about the risk of fraud as this may have an impact in terms of the robustness of controls applied in practice. Please refer to the section on systems below.

1.5 Concerns should be raised with any of the above officers under section 1.3.

1.6 More detailed guidance and advice on how to raise any concerns relating to fraud, bribery and corruption is contained in the Council's Confidential Reporting Code ([whistleblowing policy](#)).

1.7 If anyone feels they are unable to raise their concerns through any of the above routes, under the Confidential Reporting Code they may contact 'Protect' (020

3117 2520 – advice line), a registered charity whose services are free and strictly confidential.

2. Prevention

2.1 The adoption of proper and adequate measures to prevent fraud, bribery and corruption is the responsibility of Members, Chief Executive, Deputy Chief Executives, Group Heads and other managers. Preventative measures can be classified under two broad headings - Codes/Procedures and Systems.

(i) Codes/Procedures

All Members and staff need to be aware of, and have ready access to, the Council's agreed policies and procedures e.g. Financial Regulations, Standing Orders, Codes of Conduct, Code of Corporate Governance and any relevant practice and procedure documents.

In particular staff must observe the [Council's Code of Conduct for Staff](#) (a copy of which is made available to all staff) and any relevant professional codes.

References will be taken up for all permanent and temporary staff to verify their suitability, honesty and integrity. Other vetting should be applied which gives due consideration to the nature of the appointed position.

The Members Code of [Conduct](#) is kept under review by the Standards Committee. Members are supplied with a copy of any relevant code, policy and procedure and advised of their responsibilities.

(ii) Systems

The Council has and will maintain in place systems and procedures which incorporate internal controls, including adequate separation of duties to ensure that, as far as possible, errors, fraud, bribery and corruption are prevented.

The Chief Finance Officer has a statutory responsibility under Section 151 of the Local Government Act 1972 to ensure the proper administration of the Council's financial affairs. Financial procedures detail key financial systems and provide guidance which underpins the Council's Financial Regulations.

Chief Executive, Deputy Chief Executives, Group Heads and managers are responsible for ensuring that appropriate internal controls are properly maintained to minimise the risk of errors, fraud, bribery and corruption.

Analysis of the risks associated with any service and how they are being addressed has been integrated into the annual service planning process to enable greater alignment across corporate processes. Managers are responsible for ensuring that fraud, bribery and corruption risks are

minimised and Internal Audit (delivered by Southern Internal Audit Partnership) will advise through the provision of independent assurance.

3. Detection and investigation

3.1 Concerns should be reported to one of the individuals referred to in paragraph 1.3 above or in accordance with the Council's [whistleblowing policy](#).

3.2 A detailed investigation of any concerns raised will be undertaken. The Group Head of Corporate Governance holds responsibility for responding to allegations of bribery and corruption relating to Members. The Council will deal with any instances of fraud, bribery or corruption swiftly. Disciplinary action will be taken if appropriate after the police have been informed/involved, and the relevant Committee informed where necessary. Where the Council has adopted a prosecution policy for any business area (e.g. Housing Benefit Fraud or Housing register) this will be followed. Any lessons learnt from Investigations undertaken relating to systematic weaknesses will be highlighted and should feed back into improving fraud prevention/detection measures.

3.3 In the event that fraud is suspected on the part of contractors' employees or internally, by staff involved in agency or contract work on behalf of other bodies, procedures and responsibilities for reporting and initial investigation are the same as for staff. The Council will inform and involve employing contractors or agencies when appropriate.

3.4 Given the significance of corporate fraud in national and local statistics and the cost to the taxpayer, the Council recognises the continued importance of collaborative working arrangements with other Councils/Partners to help prevent, deter, detect and investigate fraud, providing access to specialist skills and greater capacity to investigate fraud. The strategy to target areas of public fraud which are likely to generate greater financial returns (Business Rates and Social Housing) will continue. For high-risk public fraud areas, the Services will continue to be encouraged to take up of counter fraud measures (these incorporate preventative as well as detective and investigatory approaches). It remains the responsibility and decision of Group Heads and Service Managers to pursue/implement the enabling measures to ensure sustained targeting of counter fraud measures. ~~Some examples include enhanced pro-active vetting of Housing register applications (preventative measure), periodical County Wide Single Person Discount exercises led by Surrey to target Council Tax fraud, the use of Financial Investigator Resource to recover losses/assets (where appropriate), proactive fraud drives such as bulk data matching exercises with Registered Providers to target social housing fraud.~~

~~3.5 Counter fraud measures targeting illegal sub-letting and other types of affordable housing fraud also contribute to the delivery of wider social benefits, enabling more social housing to be available to those people and members of the community who are genuinely in need of a home, leading to a reduction in housing applicant waiting times, reduced temporary accommodation costs and ultimately the need for fewer houses to be built. Positive results (proven fraud) are publicised periodically to serve as a deterrent.~~

~~3.6 The existing counter fraud networks provide useful points of contact. This enables the sharing of best practice and approaches in tackling public fraud and provides opportunities to pursue joint counter fraud initiatives such as data matching. The importance of engaging with members of the public to join the fight against fraud is recognised.~~

4. Awareness and Training

The Council recognises the continuing effectiveness of the Counter Fraud, Bribery and Corruption Strategy depends largely on the awareness and responsiveness of Members and staff. It is essential that both Members and staff are made aware of the strategy when they join the Council for inclusion in their personal records and, in addition, have ready access to all other relevant documents, policies and procedures which regulate the Council's activities. Action will be taken on a regular basis to remind both Members and staff of the importance the Council places on preventing fraud and corruption and investigating irregularities. The Council has an on-line learning system with a specific Fraud Prevention module which all staff are required to complete annually. Other methods for mandatory training and raising awareness including face to face and online training shall be periodically explored and delivered. For those Services administering areas that present higher risk of public fraud occurrence periodical awareness raising, and training is delivered by the Service Provider (Reigate and Banstead [Borough Council](#)). This serves as a reminder of the prevalence of fraud in these areas using anonymised case studies to bring the training to life and encourage reasonably informed suspicions to be referred by officers for investigation through correct channels. This promotes a zero tolerance to fraud culture across the Council.

5. Conclusions

~~5.1~~ The Council has in place a network of systems and procedures to assist it in the fight against fraud, corruption and bribery. These arrangements will keep pace with any new developments. To this end, the Council will maintain a continuous overview of such arrangements.

~~5.2 This Strategy will be subject to annual review to ensure its currency.~~

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APPENDIX 2 Clean copy of revised Counter Fraud, Bribery and Corruption Strategy

COUNTER FRAUD, BRIBERY AND CORRUPTION STRATEGY

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2. The Council recognises that it is already subject to a high degree of external scrutiny of its affairs by a variety of parties. This includes the general public, Council Tax / Business Rates payers, service users, the Local Government Ombudsman, Central Government, in particular, HM Revenue and Customs, the Ministry for Housing, Communities and Local Government, the Department for Business and Trade and the Department for Work and Pensions.
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Analysis of the risks associated with any service and how they are being addressed has been integrated into the annual service planning process to enable greater alignment across corporate processes. Managers are responsible for ensuring that fraud, bribery and corruption risks are

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including face to face and online training shall be periodically explored and delivered. For those Services administering areas that present higher risk of public fraud occurrence periodical awareness raising, and training is delivered by the Service Provider (Reigate and Banstead Borough Council). This serves as a reminder of the prevalence of fraud in these areas using anonymised case studies to bring the training to life and encourage reasonably informed suspicions to be referred by officers for investigation through correct channels. This promotes a zero tolerance to fraud culture across the Council.

5. Conclusions

The Council has in place a network of systems and procedures to assist it in the fight against fraud, corruption and bribery. These arrangements will keep pace with any new developments. To this end, the Council will maintain a continuous overview of such arrangements.

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GOVERNANCE ASSURANCE/RISK MANAGEMENT UPDATE

06.02.26

Lee O'Neil, Deputy Chief Executive

- i. Following the decision to move to a new Governance Assurance approach to risk management we have continued to work with Rob Winter (RW) to develop the necessary documentation, processes and systems to enable implementation from April 2026. In doing so, we are trying to deliver this new approach in around half the time that it would normally take.
- ii. A Governance Assurance Policy and Framework has been developed and was approved by the Corporate Policy and Resources Committee on 19 January 2026. This specifies how the Council will capture and manage its key areas of assurance (risks) under this new approach; outlining the assessment process, roles and responsibilities, how and where this will be reported and the training resources required. See link:
[SBC Governance Assurance Policy and Framework 1.pdf](#)
- iii. At present there are 12 identified Governance Assurance Areas in development relating to:
 1. Ensuring we address affordable housing supply and demand to meet local need.
 2. Ensuring an inclusive and prosperous economy.
 3. Ensuring we meet our zero carbon targets and wider environmental responsibilities.
 4. Ensuring and maintaining organisational resilience.
 5. Ensuring we meet our Equality, Diversity and Inclusion duties and responsibilities.
 6. Ensure our programme and change management arrangements are effective to support the successful transition to the new unitary council.
 7. Ensuring effective procurement and contract management arrangements.
 8. Ensuring there are effective governance arrangements in place to deliver the IRP.
 9. Ensuring the Council's financial management and long-term planning arrangements are effective to secure financial sustainability.
 10. Ensuring the Council has robust mechanisms in place to prepare for, respond to and recover from civil emergencies and business interruptions.
 11. There is a need to recognise the increasing and constant threat of a cyber-attack against the Council which could have catastrophic consequences for the loss of systems as well as reputational damage and potential financial loss.
 12. There is a need to recognise the increasing threat of fraud being committed against the Council.

- iv. All risks contained in the last version of the Corporate Risk Register have been reconciled against these new assurance areas and will form part of a new Governance Assurance Register. RW is currently considering whether there any other areas of assurance needed before this is finalised, e.g. one area currently under consideration is around assurance relating to partnerships.
- v. Risk owners for each of these areas have been identified and asked to input into development of the actions/key aspects of governance that will be used/required to deliver assurance. To deliver this they have been provided with:
 - a. A Word document covering the basic format for what will go to the Audit Committee with the Governance Assurance Register - a summarised view of the assurance area, the actions and the latest position. This will be generated from a new Granicus Form/Power Bi based system.
 - b. An Excel document where more of the detail will be captured and will 'feed' the summary.

As there are no scores this provides a simpler more objective approach.

For some of these areas, RW has pre-populated some of the likely information required based on his experience with other authorities.

RW and I have met with the risk owners (plus their team managers) to ensure that they understood what was required and to offer support should they need it. We are looking for these to be returned by the risk owners by 13 February. Further work will then be undertaken to develop the systems, processes and documentation to be used to record and present assurance information which would then be provided to the relevant service committees or Audit Committee.

- vi. ICT have worked with RW to develop a new Granicus form for inputting required data and Power Bi reports (referenced in section v. above) for presenting the relevant information to provide the necessary levels of assurance to the relevant Committees. The Audit Committee received an early demonstration of this prior to their meeting on 22 January. Additional work is in progress to further develop these forms/reports and a further update will be provided to the Audit Committee on 24 February.
- vii. Further training is being arranged for relevant officers and Councillors on 9 - 11 March. RW will be providing this at Knowle Green and all Councillors will be invited to attend one of three planned sessions. Members will be encouraged to attend in person. Chairs/Vice-Chairs, members of the Audit Committee and other Cllrs can attend any of these sessions as the training

will touch on the different roles and responsibilities of each committee under the new arrangements. Our internal auditors (SIAP) have also been offered the opportunity to join one of those training sessions and we have discussed with Iona Bond (Deputy Head of SIAP) putting a review of our Governance Assurance (Risk Management) Arrangements on their plan of work for 2026/27 (once all the arrangements are in place and have been operating for a while).

- viii. Risks around the Council's Improvement and Recovery Plan have been reviewed and aligned with the new Governance Assurance approach to risk management.
- ix. A further update on progress with development of the Governance Assurance system of risk management will be provided to the Audit Committee on 24 February, including progress with the development of the Governance Assurance Areas and the new Governance Assurance Register.

Summary of next steps:

- Currently continuing to develop actions required under 12 Governance Assurance Areas (target date 13 February)
- Further development of Governance Assurance documentation/reports etc. for inputting and presentation of information for Committees (13 February – 8 March)
- Update on progress of work to be provided to the Audit Committee (24 February)
- Training for relevant officers and Councillors on new Governance Assurance processes, documentation, reports etc. (9 - 11 March).
- New reporting processes for service committees and Audit Committee implemented (planned to commence from April Committee cycle)

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Spelthorne Borough Council Services Committees Forward Plan and Key Decisions

This Forward Plan sets out the decisions which the Service Committees expect to take over the forthcoming months, and identifies those which are **Key Decisions**.

A **Key Decision** is a decision to be taken by the Service Committee, which is either likely to result in significant expenditure or savings or to have significant effects on those living or working in an area comprising two or more wards in the Borough.

Please direct any enquiries about this Plan to CommitteeServices@spelthorne.gov.uk.

Spelthorne Borough Council

Service Committees Forward Plan and Key Decisions for 1 February 2026 to 31 May 2026

Anticipated earliest (or next) date of decision and decision maker	Matter for consideration	Key or non-Key Decision	Decision to be taken in Public or Private	Lead Officer
Audit Committee 24 02 2026	Annual Audit Letter (External)	Key Decision	Public	Joanne Brown, Audit Partner, Grant Thornton
Audit Committee 24 02 2026	Audited Statement of Accounts	Key Decision	Public	Altin Bozhani, Interim Deputy Chief Finance Officer
Audit Committee 24 02 2026 Council 30 04 2026	Counter Fraud, Bribery and Corruption Strategy	Non-Key Decision	Public	Linda Heron, Group Head - Corporate Governance, Monitoring Officer
Audit Committee 24 02 2026	Governance Assurance Update	Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 24 02 2026	Improvement and Recovery Plan Assurance Report	Key Decision	Public	Ruth Adams, Interim Programme Director
Audit Committee 26 03 2026	External Audit Plan for 25/26	Key Decision	Public	Joanne Brown, Audit Partner, Grant Thornton
Audit Committee 26 03 2026	External Quality Assessment Results (Internal Audit)	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership

Date of decision and decision maker	Matter for consideration	Key or non-Key Decision	Decision to be taken in Public or Private	Lead Officer
Audit Committee 26 03 2026	Internal Audit Charter 26/27	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 26 03 2026	Internal Audit Plan 26/27	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 26 03 2026	Internal Audit Progress Report	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 26 03 2026	Monitoring of Revised Improvement and Recovery Plan	Key Decision	Public	Kirsty Hunt, IRP Programme Assistant
Audit Committee 23 07 2026	Annual Internal Audit Conclusion 2025/26	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 23 07 2026	Improvement and Recovery Plan Progress Updates	Key Decision	Public	Terry Collier, Interim Chief Executive, Councillor Jon Button, Leader of Labour Group
Audit Committee 23 07 2026 Council 22 10 2026	Report from Committee Chair on Work of the Audit Committee	Key Decision	Public	Councillor Jon Button, Leader of Labour Group
Audit Committee 24 09 2026	Internal Audit Progress Report	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 26 11 2026	Internal Audit Progress Report	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership

Date of decision and decision maker	Matter for consideration	Key or non-Key Decision	Decision to be taken in Public or Private	Lead Officer
Audit Committee 04 03 2027	Internal Audit Annual Conclusion 2026/2027	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership