



*Please reply to:*

Contact: Kirsty Hunt  
Service: Committee Services  
Direct Line: 01784 446224  
E-mail: k.hunt2@spelthorne.gov.uk  
Date: 11 June 2026

## **Notice of meeting**

### **Audit Committee**

**Date:** Tuesday, 23 June 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)

C. Bateson

M. Beecher

J.R. Boughtflower

L. E. Nichols

P.N. Woodward

P. Briggs

Substitute Members: Councillors J.P. Caplin and J.T.F. Doran

*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**

[www.spelthorne.gov.uk](http://www.spelthorne.gov.uk) [customer.services@spelthorne.gov.uk](mailto:customer.services@spelthorne.gov.uk) Telephone 01784 451499

## Agenda

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**1. Apologies and Substitutes**

To receive any apologies for absence and notification of substitutions.

**2. Minutes**

**To Follow**

To confirm the minutes of the meeting held on 19 May 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. External Audit Plan**

**5 - 36**

To consider the External Audit Plan for 2026/27.

**5. Internal Audit Conclusion**

**37 - 70**

To consider the Annual Internal Audit Conclusion of the Chief Internal Auditor.

*Appendix B 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 could expose vulnerabilities and control weaknesses, thereby compromising the Council's security and ability to manage cyber risk effectively.*

**6. Monitoring of Revised Improvement and Recovery Plan**

**71 - 86**

To be updated on the structure and progress of the revised Improvement & Recovery Plan (IRP) and consider whether arrangements for governance of IRP are sufficient and the need for any changes or amendments to the information on IRP progress and governance being reported to the Audit Committee.

**7. Draft Annual Governance Statement**

**To Follow**

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

## 8. Governance Assurance Register Update

87 - 114

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.*

## 9. Committee Forward Plan

115 - 118

To consider and approve the Audit Committee work programme.

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# The Audit Plan for Spelthorne Borough Council

Year ending 31 March 2026

April 2026



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# The Backstop

## The Future of the Backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations require audited financial statements to be published by a specific date. The upcoming backstop dates are as follows:

- for years ended 31 March 2026 by 31 January 2027
- for years ended 31 March 2027 by 30 November 2027; and
- for years ended 31 March 2028 by 30 November 2028.

The Regulations are supported by the National Audit Office's (NAO) Code of Audit Practice 2024. The backstop dates were introduced to clear the backlog of historic financial statements and support the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

## Local Audit Recovery

In the audit report for the year ended 31 March 2025, a disclaimer of opinion was issued due to the backstop.

As a result, we anticipate that for 2025/26:

- We will have limited assurance over the opening balances for 2025/26.
- We have no assurance over the closing reserves balance, due to the uncertainty over their opening amounts.

In 2024/25 we managed to complete a lot more substantive testing than the previous year. We will continue to work with the Council to rebuild assurance.

## Our Work

In order to meet future statutory deadlines, for 2025/26 we will be working towards an internal deadline of 30 November 2026, as a dry run for future years. Our initial focus for the audit will be on in-year transactions including income and expenditure, journals, capital accounting, payroll and remuneration disclosures; and closing balances for 2025/26. Our objective is to establish a pathway to recovery, by providing assurance over the in-year 2025/26 transactions and movements, where possible, and those closing balances which can be wholly determined in isolation without regard to the opening balance, such as creditors and debtors. As our work progresses, we will formulate a more detailed strategy as to how assurance can be gained on prior years. We will need the cooperation and input of management throughout the rebuilding process.

# Introduction and headlines



## Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Spelthorne Borough Council ('the Council') and Group for those charged with governance.

## Respective responsibilities

The National Audit Office ('the NAO') has issued the Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Spelthorne Borough Council. We draw your attention to these documents.

## Scope of our Audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Council's and Group's financial statements that have been prepared

by management with the oversight of those charged with governance (the Audit Committee); and we consider whether there are sufficient arrangements in place at the Council and Group for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that arrangements are in place to use resources efficiently in order to maximise the outcomes that can be achieved as defined by the Code of Audit Practice.

The audit of the financial statements does not relieve management or the Audit Committee of your responsibilities. It is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Council is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Council and Group and is risk based.

# Introduction and headlines (continued)

## Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management override of control
- Valuation of Net Pension Asset/Liability
- Valuation of land and buildings and Investment Properties
- Capital Expenditure and Funding – Minimum Revenue Provision and Capital Financing Requirement.

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

## Materiality

We have determined planning materiality to be £4.3m for the group and £4.1m (PY 2.6m) for the Council, which equates to 2.5% of your prior year gross operating costs for the year. We are obliged to report uncorrected omissions or misstatements other than those which are ‘clearly trivial’ to those charged with governance.

Clearly trivial has been set at £0.215m (PY £0.13m).

## Group Audit

The Council is required to prepare group financial statements that consolidate the financial information of Knowle Green Estates Limited into the Council’s financial statements.

## Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has identified the following risks of significant weaknesses under the three criteria:

### Financial Sustainability

- Three risks of significant weakness have been reported in relation to identifying and managing financial pressures, managing financial risk and arrangements over identification and delivery of savings programmes.

### Governance

- Three risks of significant weakness identified in relation to decision-making; risk management culture; and governance and oversight of Knowle Green Estates Limited.

### Improving economy, efficiency and effectiveness

- Two risks of significant weakness, relating to delivery of the Improvement and Recovery Plan and for procurement and contract management arrangements.

## Audit logistics

Our interim visit will take place in February/March, and our final visit will take place in September 2026. Our key deliverables are this Audit Plan, our Audit Findings Report, our Auditor’s Report and Auditor’s Annual Report.

Our proposed fee for the audit is £228,498 (PY: £222,275) for the Council, subject to the Council delivering a good set of financial statements and working papers, no significant changes in scope to the Audit, management being responsive to audit requests and providing sufficient appropriate audit evidence when requested.

We have complied with the Financial Reporting Council’s Ethical Standard (revised 2024) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

# Significant risks identified

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Significant risk	Audit team's assessment	Planned audit procedures
<p>Management override of controls</p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities.</p> <p><b>Risk relates to</b></p> <p>Council</p>	<p>We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• evaluate the design effectiveness of management controls over journals;</li> <li>• analyse the journals listing and determine the criteria for selecting high risk unusual journals;</li> <li>• test unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration;</li> <li>• gain an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness regarding corroborative evidence; and</li> <li>• evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.</li> </ul>

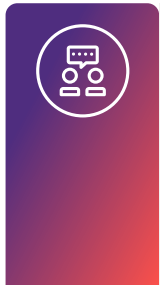


“In determining significant risks, the auditor may first identify those assessed risks of material misstatement that have been assessed higher on the spectrum of inherent risk to form the basis for considering which risks may be close to the upper end. Being close to the upper end of the spectrum of inherent risk will differ from entity to entity and will not necessarily be the same for an entity period on period. It may depend on the nature and circumstances of the entity for which the risk is being assessed. The determination of which of the assessed risks of material misstatement are close to the upper end of the spectrum of inherent risk, and are therefore significant risks, is a matter of professional judgment, unless the risk is of a type specified to be treated as a significant risk in accordance with the requirements of another ISA (UK).” (ISA (UK) 315).

In making the review of unusual significant transactions “the auditor shall treat identified significant related party transactions outside the entity’s normal course of business as giving rise to significant risks.” (ISA (UK) 550).

# Significant risks identified (continued)

Significant risk	Audit team's assessment	Planned audit procedures
<p>The revenue cycle includes fraudulent transactions</p> <p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue</p> <p><b>Risk relates to</b></p> <p>Council</p>	<p>We have identified and completed a risk assessment of all revenue streams for the Council. We have rebutted the presumed risk that revenue may be misstated due to the improper recognition of revenue for all revenue streams. This is due to the low fraud risk in the nature of the underlying transactions, or immaterial nature of the revenue streams both individually and collectively.</p>	<p>Since the risk has been rebutted, we do not consider this to be a significant risk for the Council and standard audit procedures will be carried out. We will keep this rebuttal under review throughout the audit to ensure this judgement remains appropriate.</p>



Management should expect engagement teams to challenge them in areas that are complex, significant or highly judgmental which may be the case for accounting estimates, going concern, related parties and similar areas. Management should also expect to provide engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management's assumptions and request evidence to support those assumptions.

# Significant risks identified (continued)

## Significant risk

The expenditure cycle includes fraudulent transactions.

Practice Note 10 (PN10) states that as most public bodies are net spending bodies, then the risk of material misstatements due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition. As a result under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure.

### Risk relates to

Council

## Audit team's assessment

We have identified and completed a risk assessment of all expenditure streams for the Council. We have considered the risk that expenditure may be misstated due to the improper recognition of revenue for all expenditure streams and concluded that there is not a significant risk. This is due to the low fraud risk in the nature of the underlying transactions, or immaterial nature of the expenditure streams both individually and collectively.

## Planned audit procedures

Since the risk has been rebutted, we do not consider this to be a significant risk for the Council and standard audit procedures will be carried out.

Our substantive testing will continue to ensure that accruals are accurate and our cut off procedures will check expenditure has been applied to the correct financial year.

We will keep this consideration under review throughout the audit to ensure this judgement remains appropriate.



Management should expect engagement teams to challenge them in areas that are complex, significant or highly judgmental which may be the case for accounting estimates, going concern, related parties and similar areas. Management should also expect to provide engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management's assumptions and request evidence to support those assumptions.

# Significant risks identified (continued)

Significant risk	Audit team's assessment	Planned audit procedures
<p>Valuation of Land and Buildings / Investment Properties</p> <p><b>Risk relates to</b></p> <p>Council and Group.</p> <p>The risk is relevant to the group as Knowle Green Estates Limited financial statements contain material land and building assets.</p>	<p>The valuation of land and buildings and Investment Properties represents a significant estimate in the financial statements. It is considered a significant estimate due to its size, complexity and sensitivity to changes in key assumptions.</p> <p>The Council has also changed its valuer of land and buildings for 2025/26. Changes in valuers can lead to significant changes within valuations.</p> <p>We have therefore identified valuation of land and buildings and investment properties as a significant risk for the audit.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• document our understanding of management's process and controls for the calculation of the estimate;</li> <li>• evaluate the competence, capabilities and objectivity of management's experts;</li> <li>• evaluate the consistency of the disclosure with the valuation report;</li> <li>• evaluate the basis on which the valuations have been carried out;</li> <li>• evaluate the information and assumptions used by the valuer;</li> <li>• evaluate the accounting entries for the valuation;</li> <li>• evaluate the reasonableness of the assumptions used to form the estimate; and</li> <li>• we will use an auditor's expert to assist in the audit of the valuation.</li> </ul>

# Significant risks identified (continued)

Significant risk	Audit team's assessment	Planned audit procedures
<p>Valuation of the pension fund net asset / liability</p> <p><b>Risk relates to</b></p> <p>Council</p>	<p>The valuation of the pension fund net asset/liability represents a significant estimate in the financial statements. It is considered a significant estimate due to its size, complexity and sensitivity to changes in key assumptions. We have therefore identified it as a significant risk for the audit.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• document our understanding of management's process and controls;</li> <li>• evaluate the competence, capabilities and objectivity of management's expert (actuary);</li> <li>• evaluate the consistency of the disclosure with the actuarial report;</li> <li>• evaluate the reasonableness of the assumptions used to form the estimate;</li> <li>• obtain assurances from the Surrey Pension Fund auditor on the underlying data shared by the fund to the actuary which has been used in the calculation of this estimate; and</li> <li>• we will review the IFRIC 14 assessment carried out by the actuary and evaluate the reasonableness of the assumptions used as part of the assessment.</li> </ul>

# Significant risks identified (continued)

Significant risk	Audit team's assessment	Planned audit procedures
<p>Capital Expenditure and Funding – Minimum Revenue Provision</p> <p><b>Risk relates to</b> Council</p>	<p><b>Minimum Revenue Provision (MRP)</b></p> <p>The Council is responsible on an annual basis for determining the amount charged for the repayment of debt known as its Minimum Revenue Provision (MRP). The basis for the charge is set out in regulations and statutory guidance. In prior years, the Council's MRP calculation and charge to the General Fund (£19.3m in 2024/25) was not compliant with the regulations. In 2025/26, the Council has updated its MRP policy to comply with the regulations.</p> <p><b>Capital Financing Requirement</b></p> <p>In the previous year, the Capital Financing Requirement closing balance of £1,152,623k was compared with the Council's balance sheet. This check identified a difference of £17.6m. Management are working through the difference.</p> <p><b>Debt Restructuring</b></p> <p>In November 2025, the Council undertook a restructure of Public Works Loan Board debt which reduced the Council's debt by £342m. The discount will need to be amortised in accordance with the accounting regulations.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• check that the Council's policy on MRP complies with statutory guidance;</li> <li>• confirm that MRP has been calculated in line with the Council's policy;</li> <li>• test that the Council is correctly identifying capital expenditure financed by borrowing in line with the guidance;</li> <li>• test that the council has appropriately calculated its Capital Financing Requirement;</li> <li>• check that the accounting for the debt restructure agrees to the underlying transactions and that the associated amortising of the discount complies with the accounting regulations; and</li> <li>• check the debt position as at 31 March 2026 agrees to direct confirmations from the Public Works Loan Board.</li> </ul>

# Other risks identified

Other risks are, in the auditor's judgement, those where the likelihood of material misstatement cannot be reduced to remote, without the need for gaining an understanding of the associated control environment, along with the performance of an appropriate level of substantive work. The risk of misstatement for another risk is lower than that for a significant risk, and they are not considered to be areas that are highly judgemental, or unusual in relation to the day-to-day activities of the business.

Risk	Description	Planned audit procedures
Group Accounts comply with the Code of Practice on Local Authority Accounting	The Council is required to prepare group financial statements that consolidate the financial information of its wholly owned subsidiary Knowle Green Estates Limited. The Council does not consolidate Spelthorne Direct Services limited on the grounds of materiality.	<p>We will:</p> <ul style="list-style-type: none"> <li>• review the group structure and discuss with key group personnel the accounting treatment of the arrangements;</li> <li>• review the Council's consolidation process including verifying that transactions and balances between the Council and Knowle Green Estates Limited are eliminated on consolidation;</li> <li>• test any material differences between the Council and the Group position; and</li> <li>• ensure that the group accounting disclosures are compliant with the Code of Practice on Local Authority Accounting.</li> </ul>
<b>Risk relates to</b> Group	The previous year group financial statements were provided in February 2026. Due to the timing of the backstop date, we have not undertaken any work on the group financial statements.	
	There is a risk that the group financial statements do not comply with the accounting standards and the requirements of the CIPFA code of Practice on Local Authority Accounting.	

# Other matters

## Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Report and Annual Governance Statement to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Council.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with requirements set by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
  - giving electors the opportunity to raise questions about your financial statements, consider and decide upon any objections received in relation to the financial statements
  - issuing a report in the public interest or written recommendations to the Council under section 24 of the Local Audit and Accountability Act 2014 (the Act)

- application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act
- issuing an advisory notice under section 29 of the Act.
- We certify completion of our audit.

## Other material balances and transactions

Under International Standards on Auditing, 'irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure'. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

# Scope of group audit

The Group position consolidates Knowle Green Estates Limited. Spelthorne Direct Services Limited is not consolidated on the grounds of materiality.

	Company name	Risk of material misstatement to the group	Auditor	Audit scope	Specific account balances in scope based on 2024/25 accounts	Statutory audit
Council	Spelthorne Borough Council	Yes	Grant Thornton UK			Yes
Subsidiary 1	Knowle Green Estates Ltd	Yes	The auditor for Knowle Green Estates Limited is MGI Midgley Snelling LLP Grant Thornton are not relying on the subsidiary auditor's work. We are performing our own audit procedures over the material balances within Knowle Green Estates Limited.		Property Plant and Equipment - Land & Buildings Creditors Provisions Gain/ Loss on Revaluation of Non Current Assets Tax relating to other comprehensive income	Yes

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## Audit scope

- Audit of the entire financial information of the component
- Specific audit procedures designed by the group auditor
- Specific audit procedures designed by a component auditor
- Analytical procedures at group level

# Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

## Description

### Determination

We have determined planning materiality (financial statement materiality for the planning stage of the audit) based on professional judgement in the context of our knowledge of the Council and Group, including consideration of factors such as stakeholder expectations, sector developments, financial stability and reporting requirements for the financial statements.

## Planned audit procedures

We determine planning materiality in order to:

- establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements
- assist in establishing the scope of our audit engagement and audit tests
- determine sample sizes and
- assist in evaluating the effect of known and likely misstatements in the financial statements.

### Other factors

An item does not necessarily have to be large to be considered to have a material effect on the financial statements.

An item may be considered to be material by nature when it relates to instances where greater precision is required.

### Reassessment of materiality

Our assessment of materiality is kept under review throughout the audit process.

We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality.

# Our approach to materiality (continued)

Description	Amount (£)	Qualitative factors considered
Materiality for the Group financial statements	4,300,000	This benchmark is determined using 2.5% of the Council's Gross Cost of Services Expenditure in 2024/25
Materiality for the Council financial statements	4,085,000	This benchmark is approximately 95% of the Group's materiality level.
Materiality for Cash & Cash Equivalents	1,000,000	Due to sensitivity of cash, we have set a lower materiality of £1,000k.
Materiality for Remuneration Disclosures	50,000	Due to sensitivity of employer remuneration, we have set a lower materiality of £50k.



Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both; and Judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered. (ISA (UK) 320)

# IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the IT environment related to all key business processes, identify all risks from the use of IT related to those business process controls judged relevant to our audits and assess the relevant IT general controls (ITGCs) in place to mitigate them. Our audits will include completing an assessment of the design and implementation of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure.

The following IT applications are in scope for IT controls assessment based on the planned financial statement audit approach. We will perform the indicated level of assessment:

IT application	Audit area	Planned level IT audit assessment
Centros	Financial reporting	<ul style="list-style-type: none"> <li>ITGC assessment (design, implementation). We do not plan to test operating effectiveness</li> </ul>
Infoshare Plus Asset Manager	Property Plant & Equipment	<ul style="list-style-type: none"> <li>ITGC assessment (design, implementation). We do not plan to test operating effectiveness</li> </ul>
iTrent	Payroll	<ul style="list-style-type: none"> <li>ITGC assessment (design, implementation). We do not plan to test operating effectiveness</li> </ul>
BlueBox	Right of Use assets & Rental Income	<ul style="list-style-type: none"> <li>ITGC assessment (design, implementation). We do not plan to test operating effectiveness</li> </ul>

# Value for Money Arrangements

## Approach to Value for Money work for the period ended 31 March 2026

The National Audit Office updated its Code of Audit Practice in November 2024. The Code expects auditors to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report a commentary each year under the specific reporting criteria and where significant weaknesses in arrangements are identified. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement was introduced from November 2025. The three specified reporting criteria are set out below:

### Financial sustainability

How the Council plans and manages its resources to ensure it can continue to deliver its services.



### Governance

How the Council ensures that it makes informed decisions and properly manages its risks.



### Improving economy, efficiency and effectiveness

How the Council uses information about its costs and performance to improve the way it manages and delivers its services.



We will continue our review of your arrangements until we sign the opinion on your financial statements before we issue our AAR. Should any further risks of significant weakness be identified, we will report this to those charged with governance as soon as practicably possible. Any significant weaknesses identified will be reflected in our AAR and included within our audit opinion.

# Risks of significant VFM weaknesses

As part of our initial planning work, we considered whether there were any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources where we needed to perform additional procedures. The risks we have identified are detailed on the table overleaf along with the further work we will perform. We will continue to review the Council's arrangements and report any further risks of significant weaknesses we identify to those charged with governance. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the table below.

## Potential types of recommendations



### Statutory recommendation

Written recommendations to the Council under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the Council to discuss and respond publicly to the report.



### Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the Council. We have defined these recommendations as 'key recommendations'.



### Improvement recommendation

Auditors may also include areas for improvement or to keep in view even if they do not identify any underlying significant weaknesses in arrangements. These recommendations set out actions for consideration which are not a result of identifying significant weaknesses in arrangements, but which if not addressed could increase the risk of a significant weakness in future periods.

# Risks of significant weakness in VFM arrangements

## Risk assessment of the Council's VFM arrangements

The Code of Audit Practice 2024 (the Code) sets out that the auditor's work is likely to fall into three broad areas: planning; additional risk-based procedures and evaluation; and reporting. We undertake initial planning work to inform this Audit Plan and the assumptions used to derive our fee. Consideration of prior year significant weaknesses and known areas of risk is a key part of the risk assessment for 2025/26. We will continue to evaluate risks of significant weakness and if further risks are identified, we will report these to those charged with governance. We set out our reported assessment below:

Criteria	2024/25 Assessment of arrangements	2025/26 Risk assessment	2025/26 risk-based procedures planned
Financial sustainability	<p><b>R</b></p> <p>Significant weakness in arrangements identified. We raised three new key recommendations in relation to medium-term financial planning; asset management; and debt financing. In addition, our prior year key recommendation on medium-term planning, the sinking fund and the subsidiary undertaking is retained.</p>	<ol style="list-style-type: none"> <li>1. Risk of significant weakness in arrangements for identifying and managing financial pressures, including the sinking fund, Minimum Revenue Provision and commercial tenancy lease breaks.</li> <li>2. Risk of significant weakness in arrangements for managing financial risk, including the skills and experience required to manage the commercial property portfolio and the need to reschedule debt.</li> <li>3. Risk of significant weakness in arrangements for identification and delivery of savings required to deliver financial balance.</li> </ol>	<p>Given the risk of significant weakness identified, we will undertake additional risk-based procedures focusing on arrangements for managing financial pressures and reserve positions. We will also review the Council's debt rescheduling and asset rationalisation proposals and the arrangements for identification and delivering of savings programmes.</p> <p>We will also review the Council's approach for strengthening skills and capacity across the finance function.</p>

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- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendation(s) made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

# Risks of significant weakness in VFM arrangements

## (continued)

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Criteria	2024/25 Assessment of arrangements	2025/26 Risk assessment	2025/26 risk-based procedures planned
Governance	R Significant weaknesses in arrangements identified. One new key recommendation raised in relation to the internal audit programme for 2025/26 and 2026/27. Prior year key recommendations in relation to risk management, the subsidiary undertaking, and waivers retained.	<ol style="list-style-type: none"> <li>1. Ensuring the Internal audit risk assessed programme is informed by data analytics.</li> <li>2. The Council needs to strengthen the oversight arrangements for Knowle Green Estates Limited.</li> <li>3. Risk of significant weakness in arrangements for decision making including quality of reports and Member challenge.</li> </ol>	<p>Given the risk of significant weakness identified, we will undertake additional risk-based procedures to assess whether a significant weakness exists. This will focus on:</p> <ul style="list-style-type: none"> <li>• Review of arrangements in respect of decision making and scrutiny.</li> <li>• Review of arrangements over the risk management and governance of the subsidiaries.</li> </ul>
Improving economy, efficiency and effectiveness	R Significant weakness in arrangements identified. We raise a new key recommendation in relation to the new Continual Improvement and Recovery Plan, which needs to be finalised and embedded. Prior year key recommendations around key performance indicators, and procurement and contract management also still apply.	<ol style="list-style-type: none"> <li>1. Risk that the Improvement and Recovery plan does not deliver in accordance with timescales.</li> <li>2. Weaknesses in procurement and contract management are not addressed.</li> </ol>	<ul style="list-style-type: none"> <li>• Review progress with implementation of the Improvement and Recovery Plan. Ensuring actions are delivered in line with deadlines.</li> <li>• Review of terms of reference, meetings and actions from the Procurement Board during 2025/26, as well as review Internal audit reports.</li> </ul>

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendation(s) made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

# Logistics

## The audit timeline

Key Dates

Audit phases:

Year end: 31<sup>st</sup> March 2026  
 Audit committee: July 2026  
 Close out: November 2026  
 Audit Committee: November 2026  
 Sign off: 30 November 2026

Planning and interim – 2 weeks  
 February and March 2026

Final – 10 weeks  
 September 2026

Completion – 1 week  
 November 2026

### Key elements

- Planning meeting with management to set audit scope
- Agree timetable and deliverables with management and Audit Committee
- Issue the Audit Plan to management and Audit Committee
- Planning meeting with Audit Committee to discuss the Audit Plan

### Key elements

- Document design effectiveness of systems and processes
- Review of key judgements and estimates
- Issue Audit Progress Report and sector update to management and Audit Committee
- Any planned additional testing.

### Key elements

- Audit teams onsite to complete fieldwork and detailed testing
- Audit of the financial statements
- Weekly update meetings with management
- Technical review of financial statements

### Key elements

- Draft Audit Findings issued to management
- Audit Findings meeting with management
- Draft Audit Findings issued to Audit Committee
- Audit Findings presentation to Audit Committee
- Auditor’s Annual Report
- Finalise and sign financial statements and audit report

# Our team and communications

## Grant Thornton core team

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**Sarah Ironmonger**  
Key Audit Partner

- Key contact for senior management and Audit Committee
- Overall quality assurance

**Paul Jacklin**  
Senior Manager

- Audit planning
- Resource management
- Performance management reporting

**Louis Barber**  
Assistant Manager

- On-site audit team management
- Day-to-day point of contact
- Audit fieldwork

Pool of specialists and other technical specialists (e.g. IT audit)

	Service delivery	Audit reporting	Audit progress	Technical support
<b>Formal communications</b>	<ul style="list-style-type: none"> <li>• Annual client service review</li> </ul>	<ul style="list-style-type: none"> <li>• The Joint Audit Plan</li> <li>• The Joint Audit Findings</li> <li>• Joint Auditor’s Annual Report</li> </ul>	<ul style="list-style-type: none"> <li>• Audit planning meetings</li> <li>• Audit clearance meetings</li> <li>• Communication of issues log</li> </ul>	<ul style="list-style-type: none"> <li>• Technical updates</li> </ul>
<b>Informal communications</b>	<ul style="list-style-type: none"> <li>• Open channel for discussion</li> </ul>		<ul style="list-style-type: none"> <li>• Communication of audit issues as they arise</li> </ul>	<ul style="list-style-type: none"> <li>• Notification of up-coming issues</li> </ul>

As part of our overall service delivery, we may utilise colleagues who are based overseas, primarily in India and the Philippines. Those colleagues work on a fully integrated basis with our team members based in the UK and receive the same training and professional development programmes as our UK based team. They work as part of the engagement team, reporting directly to the Audit Senior and Manager and will interact with you in the same way as our UK based team albeit on a remote basis. Our overseas team members use a remote working platform which is based in the UK. The remote working platform (or Virtual Desktop Interface) does not allow the user to move files from the remote platform to their local desktop meaning all audit related data is retained within the UK.

# Our fee estimate

## Our fee estimate

We have set out below our specific assumptions made in arriving at our estimated audit fees, we have assumed that the Council will:

- prepare good quality sets of accounts, supported by comprehensive and well-presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant estimates made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements
- maintain adequate business processes and IT controls, supported by an appropriate IT infrastructure and control environment.
- Our fee estimate also assumes that you will engage suitably competent experts to assist management in the following areas:
  - Revaluation of Property, Plant and Equipment and Investment Property.
  - Measurement of the defined pension liability.
  - Minimum Revenue Provision
  - Measurement of the impairment of loans.
  - Financial instrument disclosures.
  - Measurement of the Non-Domestic Rates appeals provision.

## Previous year

In 2024/25 the scale fee set by PSAA was £222,275. The actual fee charged for the audit, including audit of subsidiary companies (where applicable) was £222,275.

As the audit report from the 2024/25 audit is a disclaimer of opinion due to the imposition of a backstop date, we will need to undertake further audit work in respect of opening balances. We will discuss the practical implications of this with you.

Company	Audit Fee for 2024/25 (£)	Proposed fee for 2025/26 (£)
Council Audit	222,275	228,498

# Our fee estimate (continued)

## Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's [Ethical Standard \(revised 2024\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

## PSAA

Local Government Audit fees are set by PSAA as part of their national procurement exercise. In 2023 PSAA awarded a contract of audits for the Council to begin with effect from 2023/24. The scale fee set out in the PSAA contract for the 2025/26 audit is £228,498 (subject to amendment from PSAA).

This contract sets out four contractual stage payments for this fee, with payment based on delivery of specified audit milestones:

- Production of the final auditor's annual report for the previous Audit Year or opinion issued (but not before 1 December 2025)
- Production of the draft audit planning report to Audited Body
- 50% of planned hours of an audit have been completed
- 75% of planned hours of an audit have been completed

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here [Fee Variations Overview – PSAA](#)

## Updated Auditing Standards

The FRC has issued updated Auditing Standards in respect of Quality Management (ISQM 1 and ISQM 2). It has also issued an updated Standard on quality management for an audit of financial statements (ISA 220). We confirm we will comply with these standards.

# Fees and non-audit services

The following tables below sets out the non-audit services that we have been engaged to provide or charged from the beginning of the financial year to the current date, as well as the threats to our independence and safeguards that have been applied to mitigate these threats.

The below non-audit services are consistent with the group's policy on the allotment of non-audit work to your auditor.

None of the below services were provided on a contingent fee basis.

For the purposes of our audit we have made enquiries of all Grant Thornton teams within the Grant Thornton International Limited network member firms providing services to Spelthorne Borough Council. The table summarises all non-audit services which were identified. We have adequate safeguards in place to mitigate the perceived self-interest threat from these fees.

## Assurance Service Fees

Service	Fees £	Threats Identified	Safeguards applied
Certification of Housing Benefits Claim	Core fee £41,874	Self-Interest (because this is a recurring fee)	The level of this recurring fee taken on its own is not considered a significant threat to independence as the fee for this work will be low in comparison to the total fee for the audit of £228,498 and in particular relative to Grant Thornton UK LLP's turnover overall. Further, it is a fixed fee and there is no contingent element to it. These factors all mitigate the perceived self-interest threat to an acceptable level.

# Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers and network firms). In this context, we confirm there are no matters that we are required to report:

Matter	Conclusion
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Council that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships and Investments held by individuals	We have not identified any potential issues in respect of personal relationships with the Council.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the Council and Group as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Council.
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Council, senior management or staff (that would exceed the threshold set in the Ethical Standard).

We confirm that there are no significant facts or matters that impact on our independence at planning as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person and network firms have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

# Communication of audit matters with those charged with governance

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Our communication plan	Audit Plan	Audit Findings
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks and Key Audit Matters	●	
Planned use of internal audit	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Matters in relation to the group audit, including: Scope of work on components, involvement of group auditors in component audits, concerns over quality of component auditors' work, limitations of scope on the group audit, fraud or suspected fraud	●	●

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.

# Communication of audit matters with those charged with governance (Continued)

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## Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Our communication plan	Audit Plan	Audit Findings
Views about the qualitative aspects of the Council/Group’s accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●

# Escalation Policy

## The Backstop

The Ministry of Housing, Communities and Local Government has introduced an audit backstop date on a rolling basis to encourage timelier completion of local government audits.

As your statutory auditor, we understand the importance of appropriately resourcing audits with qualified staff to ensure high quality standards that meet regulatory expectations and national deadlines. It is the Council's responsibility to produce true and fair accounts in accordance with the CIPFA Code by the statutory deadline and respond to audit information requests and queries in a timely manner.

## Escalation Process

To help ensure that accounts audits can be completed on time in the future, we have introduced an escalation policy. This policy outlines the steps we will take to address any delays in draft accounts or responding to queries and information requests. If there are any delays, the following steps should be followed:

### Step 1 - Initial Communication with Finance Director (within one working day of statutory deadline for draft accounts or agreed deadline for working papers)

- We will have a conversation with the Finance Director(s) to identify reasons for the delay and review the Authority's plans to address it. We will set clear expectations for improvement.

### Step 2 - Further Reminder (within two weeks of deadline)

- If the initial conversation does not lead to improvement, we will send a reminder explaining outstanding queries and information requests, the deadline for responding, and the consequences of not responding by the deadline.

### Step 3 - Escalation to Chief Executive (within one month of deadline)

- If the delay persists, we will escalate the issue to the Chief Executive, including a detailed summary of the situation, steps taken to address the delay, and agreed deadline for responding.

### Step 4 - Escalation to the Audit Committee (at next available Audit Committee meeting or in writing to Audit Committee Chair within 6 weeks of deadline)

- If senior management is unable to resolve the delay, we will escalate the issue to the audit committee, including a detailed summary of the situation, steps taken to address the delay, and recommendations for next steps.

### Step 5 - Consider use of wider powers (within two months of deadline)

- If the delay persists despite all efforts, we will consider using wider powers, e.g. issuing a statutory recommendation. This decision will be made only after all other options have been exhausted. We will consult with an internal risk panel to ensure appropriateness.

## Aim

By following these steps, we aim to ensure that delays in responding to queries and information requests are addressed in a timely and effective manner, and that we are able to provide timely assurance to key stakeholders including the public on the Authority's financial statements.

# Financial reporting changes

## Changes to the CIPFA Code of practice on local authority accounting for 2025/26

The main change is a revaluation expedient for property, plant and equipment. From 1 April 2025, revaluations are required once every five years or on a five year rolling basis with indexation in intervening years. This is a substantial change to the accounting for non-current assets, that may require engagement with valuers, changes to underlying systems, asset records and accounting treatment.

## New or revised accounting standards that are expected to be adopted by the CIPFA Code in future years.

### Amendment to IFRS 9 and IFRS 7 - Contracts Referencing Nature-dependent Electricity

The International Accounting Standards Board (IASB) issued amendments to IFRS 9 and IFRS 7 to improve the reporting of nature-dependent electricity contracts, such as power purchase agreements (PPAs). These contracts, which secure electricity from sources like wind and solar power, can vary due to uncontrollable factors like weather. The amendments clarify the 'own-use' requirements, permit hedge accounting for these contracts, and introduce new disclosure requirements to help users of the accounts understand their impact on an entity's financial performance and cash flows. The amendments are expected to be adopted by the CIPFA Code for **2026/27**.

### Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments

These amendments clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities (including settling financial liabilities using an electronic payment system), adds guidance on the solely payment of principal and interest (SPPI) criteria, and includes updated disclosures for certain instruments. The amendments are expected to be adopted by the CIPFA Code for **2026/27**.

### IFRS 18 Presentation and Disclosure in the Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements. All entities reporting under IFRS Accounting Standards will be impacted.

The new standard will impact the structure and presentation of the comprehensive income and expenditure statement as well as introduce specific disclosure requirements. Some of the key changes are:

- introducing new defined categories for the presentation of income and expenses
- introducing specified totals and subtotals, for example the mandatory inclusion of 'Operating profit or loss' subtotal
- disclosure of management defined performance measures
- enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

IFRS 18 will be effective in the UK from 1 January 2027 and so could impact the CIPFA Code from **2027/28**.



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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	N/A	
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)	N/A	
Relevant Group Head review	N/A	
MAT+ review (to have been circulated <b>at least 5 working days before Stage 2</b> )	N/A	
This item is on the Forward Plan for the relevant committee	Yes	
	Reviewed by	
Risk comments		
Legal comments	LH	18/05/26
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 <b>5 working days before MAT</b>	L Heron	18/05/26
S151 Officer commentary – at least <b>5 working days before MAT</b>	T Collier	14/05/26
Confirm final report cleared by MAT	I Bond	19/05/26

# Audit Committee

23 June 2026

<b>Title</b>	Annual Internal Audit Conclusion 2025-26
<b>Purpose of the report</b>	To consider and note the Annual Internal Audit Conclusion 2025-26.
<b>Report Author</b>	Iona Bond, Deputy Head of Southern Internal Audit Partnership
<b>Ward(s) Affected</b>	All Wards
<b>Exempt</b>	No
<b>Exemption Reason</b>	N/A
<b>Corporate Priority</b>	Community Addressing Housing Need Resilience Environment Services
<b>Recommendations</b>	To consider and note the Annual Internal Audit Conclusion 2025-26.
<b>Reason for Recommendation</b>	In accordance with the Internal Audit Charter, the Audit Committee is required to consider the Annual Internal Audit Conclusion of the Chief Internal Auditor.

## 1. Summary of the report

What is the situation	Why we want to do something
<ul style="list-style-type: none"> <li>In accordance with the Global Internal Audit Standards the Chief Internal Auditor is required to provide an Annual Conclusion including an opinion on the framework of governance, risk management and control.</li> </ul>	<ul style="list-style-type: none"> <li>The Annual Internal Audit Conclusion can be used by the Council to inform their Annual Governance Statement for 2025-26. The annual audit conclusion culminates in an overall opinion on the adequacy and effectiveness of the organisations' framework of governance, risk management and control.</li> </ul>
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"> <li>Consider and note the Annual Internal Audit Conclusion 2025-26.</li> </ul>	<ul style="list-style-type: none"> <li>For Management Team to review and note the Chief Internal Auditor's Annual Conclusion for 2025-26.</li> </ul>

- |  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>• For Audit Committee to consider and note the Annual Internal Audit Conclusion for 2025-26.</li> <li>• For the organisation to consider the report to help inform their Annual Governance Statement 2025-26.</li> </ul> |
|--|---|

1.1 The purpose of this paper is to present the Annual Internal Audit Conclusion for 2025-26 (Appendix A) in accordance with the requirements of the Global Sector Internal Audit Standards.

## 2. Key issues

### Contextual information

2.1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:

- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk, and
- undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.

2.2 The Annual Internal Audit Conclusion for 2025-26 provides the Chief Internal Auditor's opinion on the effectiveness of the framework of governance, risk and control and summarises audit work from which that opinion is derived for the year 2025-26.

2.3 The Audit Committee's attention is drawn to the following points:

- Internal audit was compliant with the Global Internal Audit Standards during 2025-26.
- The revised internal audit plan for 2025-26 has been fully delivered.
- The Council's framework of governance, risk management and management control are considered to be 'Reasonable'.

## 3. Risk implications

3.1 In delivery of the programme of audit work for 2025-26 the Chief Internal Auditor has ensured that a risk-based approach has been applied in line with audit standards and focussed on areas of higher priority that align with

corporate priorities and objectives. Consideration has been given to current and emerging risks facing the Council during 2025-26.

#### **4. Financial implications**

- 4.1 There are no direct financial implications arising from this report. The Annual Internal Audit Conclusion from the Southern Internal Audit Partnership provides an independent opinion on the Council's governance, risk management, and internal control arrangements. While no additional costs have been identified, failure to address the weaknesses highlighted could expose the Council to financial and reputational risks. Any actions requiring additional resources will be managed within existing budgets where possible or otherwise brought forward separately for approval.

#### **5. Legal comments**

- 5.1 Under section 5 of the Accounts and Audit Regulations 2015 the Council is required to "undertake an effective internal audit to evaluate the effectiveness of its risk management control and governance processes, taking into account public sector internal auditing standards and guidance".
- 5.2 The Global Internal Audit Standards are mandatory further to the Accounts and Audit (England) Regulations 2015. The Global Internal Audit Standards require the Council as a public body to provide an annual opinion on the effectiveness of its risk management, control and governance arrangements.
- 5.3 This report assists the Council to demonstrate compliance with the statutory requirements.

## **Corporate implications**

### **6. S151 Officer comments**

- 6.1 There are no direct financial implications arising from this report. However, it highlights in 4 areas of limited assurance including risk management and improvement and recovery plan, in both these areas a considerable amount of further work has since been undertaken. It is positive to note that the overall opinion on the framework of risk management and governance is “reasonable” and that the audit testing has demonstrated controls to be working in practice. However, having said that, as the draft Annual Governance Statement also highlights, the Council has further to go on the Improvement and Recovery journey.

### **7. Monitoring Officer comments**

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

### **8. Procurement comments**

- 8.1 None

### **9. Equality and Diversity**

Equality and diversity are key considerations that feature in the assessment of risk and audit needs.

### **10. Sustainability/Climate Change Implications**

- 10.1 Sustainability is a key consideration and features in the assessment of risk and audit needs.

### **11. Other considerations**

- 11.1 None

### **12. Timetable for implementation**

- 12.1 Applicable for the period 1 April 2025 – 31 March 2026

### **13. Contact**

- 13.1 Iona Bond, Deputy Head of Southern Internal Audit Partnership  
[iona.bond@hants.gov.uk](mailto:iona.bond@hants.gov.uk)

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

**Background papers: None.**

**Appendices:**

**Appendix A – Annual Internal Audit Conclusion 2025-26**

**Appendix B – Exempt Item**

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# **Southern Internal Audit Partnership**

Assurance through excellence  
and innovation

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## **SPELTHORNE BOROUGH COUNCIL**

### **Annual Internal Audit Conclusion 2025-2026**

**Prepared by: Iona Bond, Deputy Head of Partnership**

**April 2026**

## 1. Internal Audit Standards

The [Global Internal Audit Standards](#), issued by the Institute of Internal Auditors and effective in the UK Public Sector from April 2025, guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. While the Global Internal Audit Standards apply to all internal audit functions, it is acknowledged that internal auditors in the public sector work in a political environment under governance, organisational and funding structures that differ from those of the private sector.

Consequently, internal audit practitioners working in, or for, the UK public sector are required to apply the Global Internal Audit Standards subject to the interpretations and requirements of the [Application Note: Global Internal Audit Standards in the UK public sector](#), issued by Relevant Internal Audit Standard Setters.

In addition, relevant public sector bodies are also required to apply the Chartered Institute of Public Finance & Accountancy (CIPFA) [Code of Practice for the Governance of Internal Audit in UK Local Government](#) which provides a conduit for meeting the essential conditions for governance set out in the Global Internal Audit Standards, tailored for UK local government. The collective requirements shall be referred to as the Global Internal Audit Standards in the UK Public Sector.



## 2. Internal Audit Mandate

The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

*'5. (1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.*

*(2) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit—*

*(a) make available such documents and records; and*

*(b) supply such information and explanations*

*as are considered necessary by those conducting the internal audit.'*

The role of internal audit is best summarised through its definition within the Standards as:

*'An independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.'*

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations' objectives.

### **3. Internal Audit Approach**

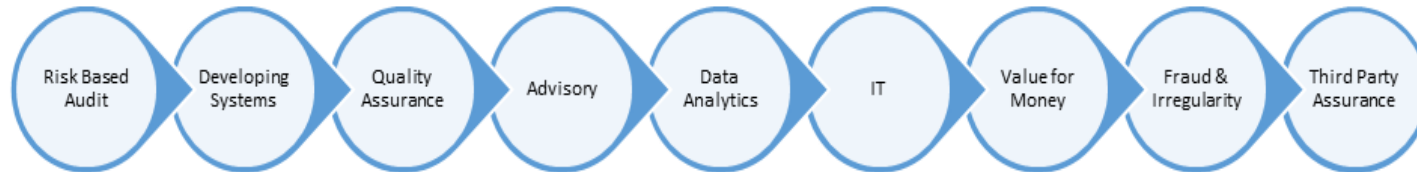
To enable effective outcomes, internal audit provides a combination of assurance and advisory activities. Assurance work involves objective assessment of how well systems and processes are designed and working, with advisory activities available to help to improve those systems and processes where necessary whilst not assuming any management responsibilities.

As the Chief Internal Auditor, I review the approach to each audit, considering the following key points:

- Level of assurance required.
- Significance of the objectives under review to the organisations' success.
- Risks inherent in the achievement of objectives.
- Level of confidence required that controls are well designed and operating as intended.

All formal internal audit assignments will result in a published report. The primary purpose of the audit report is to provide an independent and objective opinion to the Council on the framework of internal control, risk management and governance in operation and to stimulate improvement.

A full range of internal audit services is available in forming the annual audit conclusion:



The Southern Internal Audit Partnership maintain an agile approach to audit, seeking to maximise efficiencies and effectiveness in balancing the time and resource commitments of our partners, with the necessity to provide comprehensive, compliant and value adding assurance.

We have sought to optimise the use of virtual technologies to communicate with key contacts and in completion of our fieldwork, however, the need for site visits to complete elements of testing continues to be assessed and agreed on a case-by-case basis.

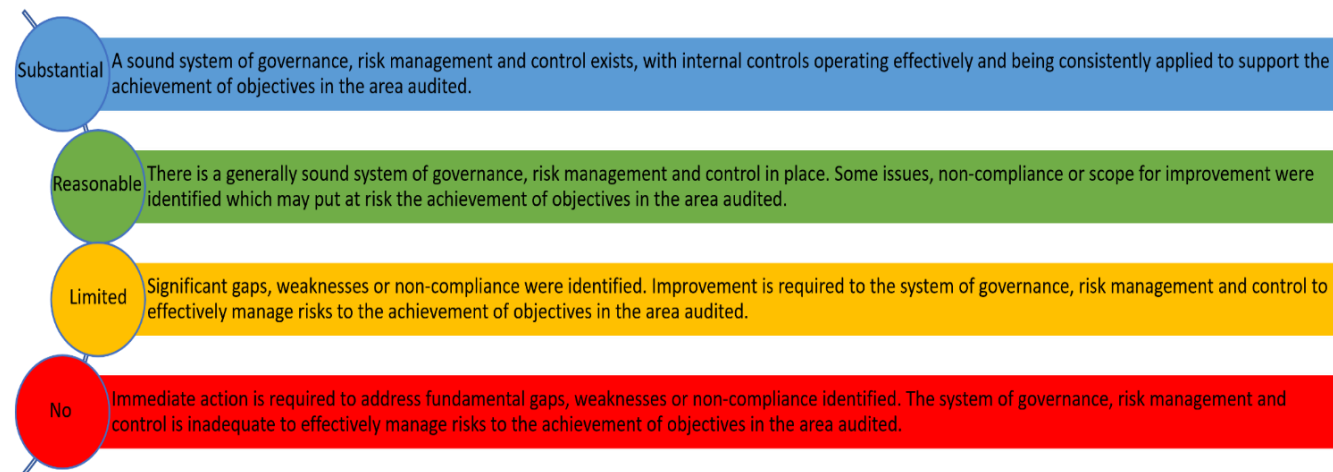
#### 4. Internal Audit Coverage

The annual internal audit plan is prepared taking account of the characteristics and relative risks and objectives of the Council and to support the preparation of the Annual Governance Statement. Work has been planned and performed to establish if sufficient evidence is available to provide reasonable assurance that the framework of governance, risk management and internal control is operating effectively.

The 2025-26 internal audit plan was considered by the Audit Committee in May 2025. It was informed by internal audit's own assessment of risk and materiality in addition to consultation with management to ensure it aligned to organisational objectives / priorities and the key risks facing the organisation.

The plan has remained fluid throughout the year to maintain an effective focus and ensure that it continues to provide assurance, as required, over new or emerging challenges and risks that management need to consider, manage, and mitigate.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of governance, risk management, and control designed to support the risks to the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:



## 5. Resources

The Southern Internal Audit Partnership has a strategy in place to optimise internal audit resource. Ongoing sufficiency of resources (financial, human and technological) are transparently communicated by the chief internal auditor to senior management and the Audit Committee through regular reporting as part of the approval of the internal audit plan and further throughout the year as part of the progress reports and ultimately within the annual conclusion.

Any resource implications that put the fulfilment of the internal audit plan and internal audit mandate at risk are reported accordingly through the afore mentioned reports.

There have been no resource implications that have adversely affected the fulfilment of the internal audit mandate or delivery of the Council's internal audit plan impacting my ability to provide a conclusion on the organisation's framework of governance, risk, and internal control.

## 6. Independence

As your chief internal auditor, I retain no roles or responsibilities that have the potential to impair my independence, either in fact or appearance. Internal auditors engaged in the delivery of the 2025-26 internal audit plan have had no direct operational responsibility or authority over any of the activities reviewed.

I can confirm there has been no interference encountered by the Southern Internal Audit Partnership related to the scope, performance, or communication of internal audit work during the year in the delivery of the internal audit plan or the fulfilment of the internal audit mandate.

## 7. Impairments

There have been no impairments to internal audit activity during the year. As chief internal auditor I have ensured that the internal audit function has remained free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication.

The internal audit team have maintained an unbiased mental attitude allowing them to perform engagements objectively and enabling them to believe in their work product, with no compromise to quality, and no subordination to their judgment on audit matters, either in fact or appearance.

## 8. Limitations of Scope

There have been no limitations to the scope of internal audit work during the course of the year.

## 9. Internal Audit Conclusion

As chief internal auditor, I am responsible for the delivery of an audit conclusion that can be used by the Council to inform their Annual Governance Statement. The annual audit conclusion culminates in an overall opinion on the adequacy and effectiveness of the organisations' framework of governance, risk management and control.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance can be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- written reports on all internal audit work completed during the course of the year (assurance & advisory).
- results of any follow up exercises undertaken in respect of previous years' internal audit work.
- the results of work of other review bodies where appropriate.
- the extent of resources available to deliver the internal audit work.
- the quality and performance of the internal audit service and the extent of compliance with the Standards
- the proportion of the Council's audit need that has been covered within the period.

We enjoy an open and honest working relationship with the Council. Our planning discussions and risk-based approach to internal audit ensure that the internal audit plan includes areas of significance raised by the Audit Committee and senior management to ensure that ongoing organisational improvements can be achieved. I feel that the maturity of this relationship and the Council's effective use of internal audit has assisted in identifying and putting in place action to mitigate weaknesses impacting on organisational governance, risk, and control over the 2025-26 financial year.

### Annual Internal Audit Conclusion 2025-26

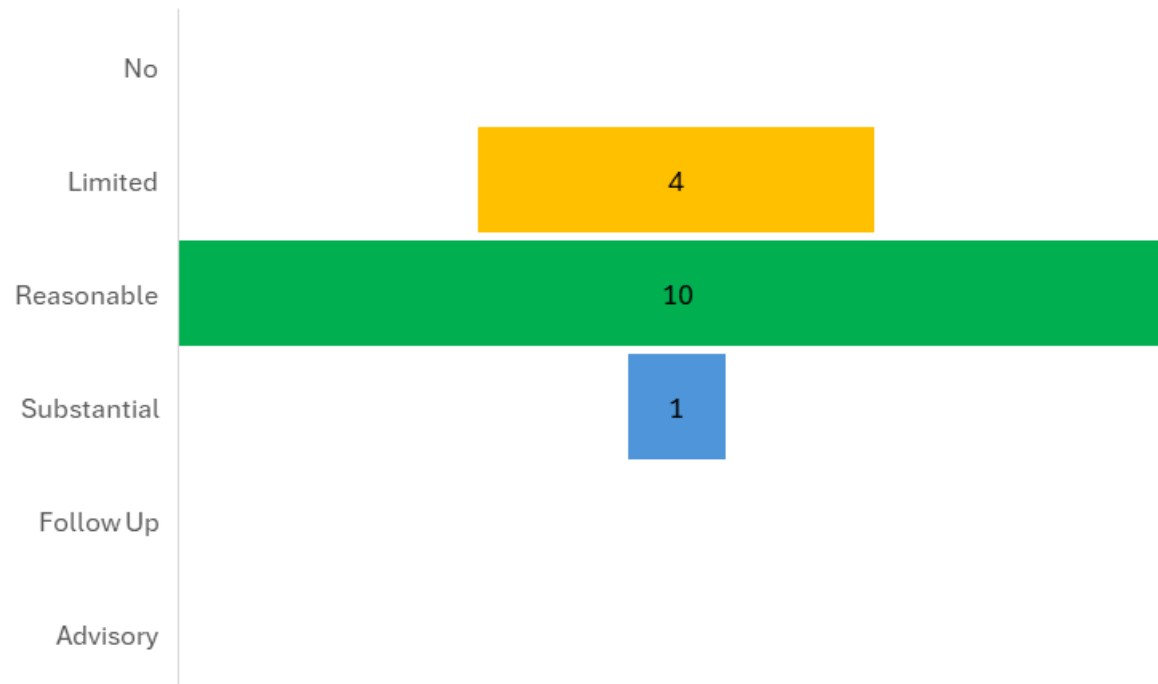
I am satisfied that sufficient assurance and advisory work has been carried out to allow me to form a conclusion on the adequacy and effectiveness of the internal control environment. In my opinion the framework of governance, risk management and control are '**reasonable**', and audit testing has demonstrated 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.

### 10. Governance, Risk Management & Control – Overview, Key Observations & Themes

#### Assurance opinions for 2025-26

Significant findings from our reviews have been reported to senior management and the Audit Committee throughout the year and a summary of the assurance opinions is outlined below.



### ***Governance***

Governance arrangements are considered during the planning and scoping of each review and in most cases, the scope of our work includes overview of:

- the governance structure in place, including respective roles, responsibilities, and reporting arrangements.
- relevant policies and procedures to ensure that they are in line with requirements, regularly reviewed, approved, and appropriately publicised and accessible to officers and staff.

In addition, during 2025-26 we undertook a review of Decision Making and Accountability, which concluded in a reasonable assurance opinion. This review covered the framework of control in place to ensure its appropriateness in accordance with the decision-making structure, enabling transparency of decision making. We also reviewed the Annual Governance Statement (AGS) for 2024-25 which concluded with a reasonable assurance opinion that it had been prepared in line with legislation and best practice, and that statements in the AGS were supported by complete and accurate records.

Additionally, we have undertaken a review of the Improvement and Recovery Plan (Governance Framework) which concluded with a limited assurance opinion. This review covered the governance framework for the Improvement and Recovery Plan (IRP) as presented in the report to Corporate Policy and Resources Committee and Council in October 2025. The audit did not assess the delivery of activities set out in the IRP.

The Council continue to operate with the governments appointed Commissioners following the 2024 Best Value review.

### ***Risk management***

We undertook a review of risk management in 2024-25 our final report published in November 2025. This concluded with a limited assurance opinion. Provision has been made within the 2026/27 internal audit plan to revisit this area taking into account the Councils introduction of a new governance assurance model for the management and monitoring of risk. Any coverage will be dependent on the process being fully embedded.

### **Control**

In general, internal audit work found there to be a sound control environment in place across the majority of review areas included in the 2025-26 plan that were working effectively to support the delivery of corporate objectives. We generally found officers and staff to be aware of the importance of effective control frameworks, and open to our suggestion for improvements or enhancements where needed. The key areas of challenge identified through our work are outlined below:

### **Risk Management - Limited Assurance**

Risk management is essential for organisations helping identify, assess, and mitigate potential threats or uncertainties that could negatively impact objectives. Effective risk management helps create a stable and predictable environment, enabling better performance and resilience in the face of uncertainties.

The audit highlighted that whilst the current Risk Management Policy is available to all officers via “spelnet”, the Deputy Chief Executive explained that it required update and review. Testing confirmed the policy and guidance were incomplete, out of date, and unreflective of the committee and governance framework (including roles and responsibilities) in which it operates.

The terms of reference for the Corporate Risk Management Group (CRMG) were out of date and not fully reflective of existing membership and roles.

Positively, the risk register has been regularly presented to the Audit Committee, however, the strategy / policy or formal report from the Corporate Risk Management Group were not evident and therefore may impinge on the Committees ability to fully discharge their responsibilities in respect of risk management.

Operational risk registers were not routinely maintained, and Service Plans did not provide a comprehensive alternative. Whilst risks were incorporated within Service Plans there was no assessment and prioritisation; no risk owner assigned; and actions to mitigate and manage the risks had not been identified and documented.

Review of the Corporate Risk Register and Project Risk Registers highlighted inconsistency in the effective recording of risk cause and effect. Additionally, inherent risks were not scored within the Corporate Risk Register which may inhibit the assessment of effectiveness of

the controls and/or mitigations in place to manage the risk(s). Additionally, the evaluation of risk likelihood and impact was inconsistent across risk registers.

The Council's risk appetite was unclear. Additionally, there was no evidence that the original risk appetite statement had ever been updated or approved, despite the Risk Management Policy stating that it should be reviewed annually and approved by the Cabinet at the start of each municipal year.

Whilst it is clear that risk is discussed at MAT, due to the high-level nature of the minutes the extent of those conversations could not be determined. There was also no evidence to support that the full risk register had been presented to MAT for the period reviewed.

There was no robust programme of training for officers or members (outside of the Audit Committee) to fully support and embed the process of risk management within the Council.

The Deputy Chief Executive highlighted that a number of ongoing initiatives to enhance the organisation's approach to risk management were in development including policy review, raising risk awareness, refreshing the format of risk registers and looking to identify suitable officer / member training. Whilst this provides positive reassurance on future direction of travel it cannot alter our observations of the operational risk management framework at the time of the audit review.

We would note that in the intervening 12 months a new approach to risk management has been developed transitioning to a Governance Assurance Framework. Training on this new approach has been rolled out through March 2026 to Managers and Members and documentation and policies have been revised. Provision has been made within the 2026/27 internal audit plan to revisit this area. Any coverage will be dependent on the process having been fully embedded.

### **Improvement and Recovery Plan (Governance Framework) - Limited Assurance**

The purpose of the review was to ensure that an appropriate governance framework had been established to prepare and subsequently monitor and report on achievements against the Improvement and Recovery Plan (IRP).

Positively we were able to confirm a robust process was in place to develop the IRP, that included holding workshops with key stakeholders, with detailed problem statements being produced along with comprehensive reports. We also confirmed that key issues

identified through the Best Value Inspection report, previous reviews carried out by KPMG, CIPFA, the LGA and the Council's external auditors were also encompassed within the IRP. Additionally, we noted that to ensure that the IRP received support from members, it was initially reviewed by Corporate Resources and Policy Committee (CPRC) before being presented to the Council for approval.

However, although a risk register was in place for the IRP, our review identified that the LGR theme had no risks identified, and out of 88 risks across the remaining four themes, 28 had no risk owner assigned.

As part of the governance structure for the IRP, an IRP Board has been set up to provide strategic oversight. However, we noted that there were some omissions from the Terms of Reference, and although the Terms of Reference mentions minutes of the IRP Board, these are not being completed. Additionally, Terms of Reference for the IRP Board state that quarterly reports would be presented to CPRC and may also be presented to Audit Committee. At the time of completing our audit in February 2026, there had been no progress reporting to CPRC, although there had been updates to the Audit Committee.

Additionally, although the IRP includes documented activities, there are 12 activities out of the total of 103 with targets that are not fully SMART.

### **Other Sources of Assurance**

During the year internal audit have remained cognisant of other sources of assurance from which the Council benefit. Due to legal and regularity nature of some public sector assurance providers internal audit do not have engagement with or insight into the scope and timing of their work.

Where appropriate internal audit does coordinate with and place reliance on the outcomes of other assurance providers to minimise duplication and highlight potential gaps in assurance needs.

Additionally, as chief internal auditor I liaise with the external auditors on matters of mutual interest and to seek opportunities for cooperation in the conduct of audit work.

During the year other sources of assurance considered and contributing to my annual conclusion include:

**Ministry of Housing, Communities & Local Government (MHCLG)** - have undertaken an in depth diagnostic visit of the Homelessness Advice and Support Team during 2025-26, feedback from which was received in February 2026. Feedback was split across five key themes – strategic, management, front door/prevention, Relief and Move-On. Conclusions on each were RAG rated, with some elements on front/door, relief and move on rated amber. All other areas were rated green and no red ratings received.

All relevant members have been issued with a copy of the report and officers are anticipating to bring the report formally to a meeting of the Community Wellbeing and Housing Committee. Actions arising from the report are either already incorporated or will be where relevant into the Improvement and Recovery Plan.

### **Management actions**

Where our work identified risks that we considered fell outside the parameters acceptable to the Council, we agreed appropriate corrective actions and a timescale for improvement with the responsible managers. Progress is periodically reported during the year to the Audit Committee through our quarterly internal audit progress reports.

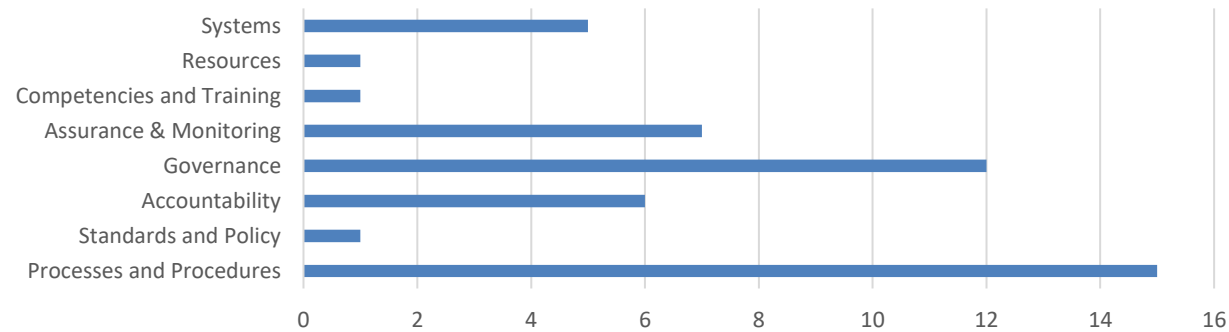
### **Acceptance of Risk**

From the work carried out by the Southern Internal Audit Partnership during the year, I am not aware of any instances where management have accepted a level of risk that we feel exceeds the organisations risk appetite or risk tolerance.

## **11. Themes**

The findings and conclusions of multiple engagements, when viewed holistically, can reveal patterns or trends, such as root causes.

Analysis of root cause through assurance work undertaken across the organisation's framework of governance, risk management and control processes during the year has highlighted the following themes:



\*Definitions to support root cause categorisations are detailed in Annex 3

## 12. Anti-Fraud and anti-corruption

In accordance with the internal audit charter and the audit plan, auditors will plan and evaluate their work so as to have a reasonable expectation of detecting fraud and identifying any significant weaknesses in internal controls.

Whilst not responsible for the detection of fraud within the Council, Southern Internal Audit Partnerships work during 2025/26 has not identified, and we have not been made aware of, any significant control deficiencies that may pose a significant fraud risk.

## 13. Quality Assurance and Improvement

From 1 April 2025, the 'standards or guidance' in relation to internal audit are those laid down in the Global Internal Audit Standards, Application Note: Global Internal Audit Standards in the UK Public Sector and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements shall be referred to as the Global Internal Audit Standards in the UK Public Sector.

Standard 8.4 [External Quality Assessment] requires internal audit providers to undergo an external quality assessment every five years. In September 2025 JC Training Ltd were commissioned to complete an external quality assessment of the Southern Internal Audit Partnership against the Global Internal Audit Standards in the UK Public Sector. In considering all sources of evidence the external assessor concluded:

**‘SIAP has achieved an excellent result of ‘generally achieves’ in this EQA** in relation to the GIAS and Application Note. The IIA use the term ‘general achievement’ or ‘general conformance’ to indicate that “internal audit activities were performed in general conformance with the Global Standards.”

I include a summary of SIAP’s conformance to the GIAS, below. Overall, I believe that the team has achieved an excellent performance given its size, together with the breadth and depth of the benchmark established by the new GIAS.

**I am delighted to confirm that SIAP fully achieves 46 of the 52 Standards and generally achieves the remaining six Standards.** There are no partial conformances, or areas where the team do not conform with any Standards.

Summary of IIA Conformance	Standards	Does not Conform	Partially Conforms/Achieves	Generally Conforms/Achieves	Fully Conforms/Achieves	Total
Purpose of Internal Auditing	N/A					N/A
Ethics and Professionalism	13				13	13
Governing the Internal Audit Function	9			3	6	9
Managing the Internal Audit Function	16			1	15	16
Performing Internal Audit Services	14			2	12	14
	52	0	0	6	46	52

I have undertaken ten reviews of diverse internal audit functions using the (new) GIAS to date and **this result puts SIAP firmly within the top quartile and represents the highest level of achievement and conformance with the new GIAS that I have seen to date.’**

#### 14. Disclosure of Non-Conformance

There are no disclosures of Non-Conformance to report. In accordance with Global Internal Audit Standards in the UK Public Sector, I can confirm through endorsement from the independent external quality assessment that:

*‘The Southern Internal Audit Partnership ‘generally conforms’ to the Global Internal Audit Standards in the UK Public Sector and its work is performed in accordance with the International Professional Practices Framework’*

## 15. Quality Control

Our aim is to provide a service that remains responsive to the needs of the Council and maintains consistently high standards. In complementing the QAIP this was achieved in 2025-26 through the following internal processes:

- On-going liaison with management to ascertain risk management, control and governance arrangements, key to corporate success
- On-going constructive working relationships with other assurance providers to maintain a cooperative assurance approach.
- A tailored audit approach using a defined methodology and assignment control documentation.
- Review and quality control of all internal audit work by professional qualified senior staff members.
- An external quality assessment against the industry Standards.
- Maintenance of Key Performance Indicators and ongoing overview of Internal Audit Strategy and Partnership objectives / actions (Annex 2)

## 16. Acknowledgement

I would like to take this opportunity to thank all those staff throughout the Council with whom we have made contact in the year. Our relationship has been positive, and management were responsive to the comments we made both informally and through our formal reporting.

Iona Bond  
Deputy Head of Southern Internal Audit Partnership

Summary of Assurance Reviews Completed 2025-26

Annex 1

**Substantial** A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

- Disabled Facilities Grants

**Reasonable** There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

- |  |  |   |
|--|--|---|
| <ul style="list-style-type: none"> <li>• Contract Management – Cush and Wakeman</li> <li>• Main Accounting</li> <li>• Community Infrastructure Levy</li> </ul> | <ul style="list-style-type: none"> <li>• Decision Making and Accountability</li> <li>• National Non Domestic Rates</li> <li>• Treasury Management</li> <li>• Commercial Property Management</li> </ul> | <ul style="list-style-type: none"> <li>• Contract Management – Leisure Centres</li> <li>• Annual Governance Statement 2024-25</li> <li>• Budget Monitoring</li> </ul> |
|--|--|---|

**Limited** Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

- |   |  |   |
|---|--|---|
| <ul style="list-style-type: none"> <li>• Risk Management</li> </ul> | <ul style="list-style-type: none"> <li>• Improvement and Recovery Plan</li> <li>• Exempt Item</li> </ul> | <ul style="list-style-type: none"> <li>• Exempt Item</li> </ul> |
|---|--|---|

## Performance Measurement

## Key Performance Indicators

Performance Measure	Regularity	Target	Actual 25/26	Status	Direction of Travel
<b>1. Percentage of the agreed audit plan completed (issue of draft / final report)</b>	Ongoing	90%	100%	✓	↑
<b>2. Audits delivered within agreed timescales (% year to date)</b>					
○ To issue of draft report	Ongoing	80%	50%	✗	n/a
○ To issue of final report	Ongoing	80%	33%	✗	n/a
<b>3. Conformance with the Global Internal Audit Standards in the UK Public Sector</b>	Annual	Generally conforms	Generally conforms	✓	↔
<b>4. Audits conducted optimising the effective use of data analytics (% year to date)</b>	Ongoing	60%	57%	✗	n/a
<b>5. Stakeholder satisfaction (annual survey)</b>					
○ Audit Committee	Annual	90%	100%	✓	↑
○ Senior Management		90%	-	-	-
○ Key Contacts		90%	-	-	-
<b>6. Internal audit effectively communicates with key stakeholders</b>					
○ Audit Committee	Annual	90%	100%	✓	↑
○ Senior Management		90%	-	-	-
○ Key Contacts		90%	-	-	-
<b>7. Sufficiency of input to and discussion of the internal audit plan</b>					
○ Audit Committee	Annual	90%	100%	✓	↑
○ Senior Management		90%	-	-	-
<b>8. Appropriate focus on key risks</b>					
○ Audit Committee	Annual	90%	100%	✓	↑
○ Senior Management		90%	-	-	-
○ Key Contacts		90%	-	-	-

\* No survey responses received from senior management or key contacts

## Internal Audit Strategy 2025/28

Action	Target Date	Update	Status
<b>Innovate to explore a more agile approach to the audit process, building efficiencies and producing more timely feedback to the organisation.</b>			
Confirm expectations of Partners regarding desired reporting timelines and methodology.	Dec 2025	The Terms of Reference for each audit review provides a timeline of audit activity from initial scoping through the final report. This is signed and agreed by both SIAP and the client prior to commencement. Our KPIs provide outcomes of delivery against agreed targets.	Complete
Complete a detailed analysis of bottle necks in SIAP and external to the internal audit function.	April 2026	Data has been compiled throughout the year. Analysis will commence following completion of the 2025/26 internal audit plans	Ongoing
Benchmark with peer audit services and explore opportunities to make the process 'leaner' through auditor working group.	Dec 2026	Agenda item to be taken to 'Audit Together' and Local Authority Chief Auditor Network' which are two national forums representing over 150 local authorities to explore good practice.	Ongoing
Optimise the use of technology (including audit management software) to deliver efficiencies.	Dec 2027	Currently exploring opportunities to utilise Power BI and AI technologies	Ongoing
<b>Embrace and prioritise conformance and embedding of the Global Internal Audit Standards in UK Local Government and maximising their potential to benefit the organisation and the internal audit function.</b>			
Stakeholder, staff training & awareness and alignment of policies, procedures, practice and software to the GIAS in UK PS.	July 2025	A programme of training and staff awaydays have provided a robust overview of the GIAS in the UK PS to the SIAP team. This has been complemented through an updated suite of practice and procedure notes to fully reflect the expectations of the new Standards	Complete
Undertake a self-assessment of compliance with the GIAS in the UK PS	July 2025	A self-assessment against the GIAS in the UK Public Sector was completed in July 2025 and presented to the external assessor to help inform the External Quality Assessment.	Complete
Commission an early External Quality Assessment to assess compliance with the GIAS in UK PS.	Dec 2025	The External Quality Assessment was commission in July 2025 and delivered during September – December 2025. An outcome report was presented in December 2025 confirming 'general conformance' with the GIAS in the UK PS	Complete
Explore supplemental elements of the GIAS in UK PS Standards to fully assess value add.	Apr 2026	An action plan has been developed to explore suggested opportunities for improvement highlighted within the External Quality Assessment [December 2025]	Complete

Action	Target Date	Update	Status
<b>Further engage with the organisation to enhance and optimise the full potential of data analytics in the internal audit process</b>			
Implement a programme of training and awareness. Additional support through Data Analytic Champions	July 2025	Training and guidance have been delivered and remains in place for all SIAP staff. Data Analytic Champions are in place as a centre of expertise to support SIAP staff in the potential and use of data analytics.	Complete
Acquire software to support the effective use of data analytics.	Sep 2025	Knime has been acquired, implemented and utilised as our primary data analytic software. A further business case is being prepared to assess the addition of Idea to SIAPs suite of software solutions.	Complete
Refresh the existing data analytics strategy and promote a culture of data by default.	Apr 2026	Regular and ongoing training and awareness is provided to SIAP staff to embed the culture and concept of data by default. Additionally, a KPI has been developed to measure demonstrable application within the internal audit process. A review of the strategy will be undertaken during 2026.	Ongoing
Be assessed as 'data analytics enabled'.	Apr 2028	Our Data Analytics Strategy provides the framework to position the Partnership as data analytics enabled.	Ongoing

## EQA Action Plan

Standard	Detail	Target Date	Update	Status
<b>Compliance with the Global Internal Audit Standards in the UK Public Sector; Application Note; and Code Governance</b>				
N/A	N/A	N/A	N/A	N/A
<b>Suggested areas of improvement</b>				
1.1 & 1.2	<p>SIAP <b>fully achieves</b> Standard 1.1 Honesty and Professional Courage and Standard 1.2 Organisations Ethical Expectations</p> <p>Going forward within the planned training on these areas and Domain II in general, detailed in the Learning and Development Plan 2024-2026, the Head of Partnership could usefully consider including practical ethical dilemmas, ethics scenarios or case studies, common challenges and how to deal with them, in future learning coverage</p>	March 2026	The next scheduled ethics training session for the Partnership is in May 2026. The training pack is currently being updated to include practical ethical dilemmas, ethics scenarios and case studies, common challenges and how to deal with them.	Ongoing
3.1	<p>SIAP <b>fully achieves</b> Standard 3.1, Competency.</p> <p>SIAP leadership and their stakeholders recognise that additional emphasis on advisory, rather than assurance engagements, will be needed over the medium term as Local Government Reorganisation and Devolution proceeds. Additional advisory skills and learning may be necessary to add value, insight and foresight across SIAP.</p> <p>Staying up to date with IT and cyber security changes and associated developments are a real challenge for any internal audit function. This is normal for any internal audit function.</p>	July 2026	<p>To arrange training and support to develop advisory skills to compliment future client needs (particularly in light of LGR &amp; Devolution).</p> <p>All IT staff are appropriately required and must maintain comprehensive CPDs to maintain their professional accreditation. Additional training / qualification has been provided in respect of AI in recognition of its emerging prominence.</p>	<p>Ongoing</p> <p>Complete</p>

Standard	Detail	Target Date	Update	Status
6.3 & 8.1	<p>SIAP <b>generally achieves</b> Standard 6.3, Board and Senior Management Support, and 8.1, Board Interaction.</p> <p>The Head of Partnership and SIAP have undertaken everything I would expect of them under these Standards, the related Application Note and CIPFA Code.</p> <p>Where SIAP do not have a direct influence, I am satisfied that the team have engaged with each partner and client highlighting the importance of Domain III, the Application Note and Code and developing an action plan to encourage compliance, highlighting its importance and their ability as an organisation to confirm in the 2025/26 Annual Governance Statement that they are conforming with the GIAS in the UK Public Sector. Some partners and clients are fully compliant, while others still have some actions to progress, resulting in a general, rather than full, level of achievement for SIAP against these Standards.</p>	February 2026	Discuss and present action plans to individual Partners developed following assessment of compliance with the Code of Practice for the Governance of Internal Audit in UK Local Government.	Complete
8.3	<p>SIAP <b>fully achieves</b> Standard 8.3, Quality.</p> <p>The team revised their Quality Assurance and Improvement Programme in June 2025. The result is excellent. SIAP will need to continue to focus on embedding and implementing the various actions and priorities contained within this document to progress the five identified areas for improvement. I support these next steps and the periodic reporting of progress to partner and client Audit Committees (or equivalent) and senior management, as well as to other key stakeholders.</p>	December 2026	<p>Ongoing implementation of actions within the QAIP.</p> <ul style="list-style-type: none"> <li>• Continue to develop K10 to optimise SIAP efficiencies and effectiveness</li> <li>• Review and update the Partnership website</li> <li>• Explore the opportunities presented from the use of AI in the audit process</li> </ul> <p>*Actions in relation to Code of Governance &amp; Topical Requirement covered elsewhere in this action plan</p>	Ongoing

Standard	Detail	Target Date	Update	Status
9.2	<p>SIAP <b>generally achieves</b> Standard 9.2, Internal Audit Strategy.</p> <p>SIAP has established an Internal Audit Strategy for 2025-2028. This is clear and well presented, with valid relevant objectives and priorities for the team to aim for and deliver. This has been developed with partner and client involvement, but given the number of partners and clients, it is not practical for this to be aligned to each separate organisation's key objectives and priorities.</p> <p>The Head of Partnership and SIAP have consciously chosen not to seek to implement every aspect of this Standard, where it makes little practical sense to do so, given the size and nature of their function. In my opinion, this makes perfect sense, as there is little value in conformance for the sake of conformance, but it does result in this generally (rather than fully) achieves assessment here.</p>	N/A	No action – accepting of the fact that due to SIAPs multi-client provider status we will never fully achieve this standard.	N/A
9.4	<p>SIAP <b>generally achieves</b> Standard 9.4, Internal Audit Plan.</p> <p>Going forward, SIAP should add additional detail – ideally bespoke for each partner or client – on the rationale for not including an assurance engagement in a high-risk area or activity in its flexible internal audit plans. SIAP currently includes a short standard statement, but this would benefit from being more tailored to the individual partner or client if a 'fully achieved' rating is considered necessary.</p>	March 2026	Due to the timing of the EQA report and the development and presentation of the internal audit plans for 2026/27 we were unable to incorporate the suggested improvement. The internal audit plan template has now been updated to ensure future inclusion of all areas assessed as high priority that are not covered in the plan along with a reason for their omission.	Complete

Standard	Detail	Target Date	Update	Status
11.1 & 11.3	<p>SIAP <b>fully achieves</b> Standard 11.1, Building Relationships and Communicating with Stakeholders, and 11.3, Communicating Results.</p> <p>At interview, and in the April 2025 SIAP survey responses, some stakeholders commented whether there was more that could be done in terms of sharing cross-client themes, issues, results, root causes and insights. This is an obvious benefit of the partnership model and AI may enable the development of additional insights that could be efficiently created and add value.</p>	April 2026	A quarterly bulletin is to be introduced highlighting key cross-cutting themes and areas of good practice. It is intended for the first bulletin to be issued during Q1 2026/27	Ongoing
12.3 & 13.5	<p>SIAP <b>generally achieves</b> both Standard 12.3, Oversee and Improve Engagement Performance, and 13.5 Engagement Resources.</p> <p>SIAP has set a strategic objective to innovate to explore a more agile approach to the audit process, building efficiencies and producing more timely feedback to the organisation. Some stakeholders at interview, through the April 2025 SIAP survey, and my own sample engagements, commented that occasionally there were delays in the completion of engagements. While there can be varied reasons for these delays, this may require closer monitoring and earlier supportive intervention from engagement managers if delivery is affected and the allocation of additional resources, where necessary, to help ensure any particularly critical milestones or deadlines are achieved.</p> <p>I support the planned actions detailed in the Internal Audit Strategy 2025-2028 for investigating and addressing these concerns.</p>	As per Strategy December 2025 to March 2027	<p>To complete objectives within the internal audit strategy 'Innovate to explore a more agile approach to the audit process, building efficiencies and producing more timely feedback to the organisation'</p> <p>KPIs have been put in place to help identify process bottlenecks.</p>	Ongoing

Standard	Detail	Target Date	Update	Status
13.3, 13.4, &14.3	<p>SIAP <b>fully achieves</b> Standard 13.3, Engagement Objectives and Scope, 13.4, Evaluation Criteria, and 14.3 Evaluation of Findings</p> <p>SIAP will need to consider how best to incorporate the IIA's Topical Requirements into their methodology, particularly when it comes to engagement scope and objectives. At the time of this EQA, two Topical Requirements have been finalised to date, two have been released in draft, and others are in the production pipeline. The first on Cybersecurity comes into effect in February 2026.</p> <p>Additional thinking, guidance and review on what constitutes the 'criteria' against which performance is assessed could also prove beneficial, as this is a key change included within the GIAS.</p> <p>Finally, the use of root cause analysis has commenced within the team, and the initial results are promising from both a SIAP and stakeholder perspective. There will be further opportunity to deliver insights on common root cause categories and themes across the partner and client base.</p>	<p>March 2026</p> <p>July 2026</p>	<p>A Practice Note has been developed and incorporated within SIAPs process to incorporate consideration of Topical Requirements</p> <p>Ensure root cause is appropriately captured at year end to inform themes to be incorporated within the Annual Conclusion(s)</p>	<p>Complete</p> <p>Ongoing</p>

## Root Cause Categories

## Annex 3

Category	Definition	Example
<b>Resources</b>	The extent to which the service has sufficient, capable resources, enabling it to carry out all aspects of its operational duties efficiently and effectively.	Functions that had been carried out by a now non-existent post have fallen through the gaps; services have only enough resources to carry out key aspects of operational delivery, meaning some lower priority tasks are not executed.
<b>Competencies &amp; Training</b>	The extent to which staff are appropriately qualified, trained or experienced to carry out their role	Lack of training; inappropriate training; ineffective training plans; poor recruitment; poor training material
<b>Systems</b>	The extent to which systems are fit-for-purpose and support the service to carry out its operations effectively.	System processes are not available or are not effective, resulting in discrepancies or workarounds to get the required outcome, system processes are circumvented or duplicated manually. Processes are carried out manually where systems processes would be more efficient.
<b>Motivation &amp; Incentives</b>	The extent to which factors such as organisational or personnel change have impacted on staff desire to carry out their role efficiently and effectively.	Staff are feeling demotivated by a recent restructuring and removal of some posts, and do not feel that they should be taking on new responsibilities.
<b>Standards &amp; Policies</b>	The extent to which expected standards have been made clear to staff and the necessary policies are in place to support these standards.	There is no policy/procedure in place; policies/procedures are out of date; policies/procedures have not been reviewed within appropriate timescales; policies etc. are difficult to locate/access; links in policies either do not work or are out of date.
<b>Governance</b>	The extent to which the service is governed by a clear structure that sets out the roles and responsibilities of officers, and the service is supported by appropriate risk management and control systems.	Lack of assigned responsibility and accountability; failure to act / ignorance; intentional misleading by management to protect themselves; underqualified / trained Board members.
<b>Process &amp; Procedures</b>	The extent to which established processes are operating effectively and are supported by defined procedures.	Failure to follow set procedures (take care re materiality/proportionality); lack of separation of duties; controls being bypassed.
<b>Accountability</b>	The extent to which roles and responsibilities for decision-making have been defined and are accepted and acted on by all parties.	Unclear expectations; avoiding responsibility; lack of management oversight; poor communication.
<b>Assurance &amp; Monitoring</b>	The extent to which internal and/or external checking controls exist to monitor the effectiveness of, and provide assurance to, the service.	Unclear responsibility; not identifying and/or taking action on recurring problems; checking the wrong things; under-sampling

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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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	26/05/26
Relevant Group Head review	Yes	29/05/26
MAT+ review (to have been circulated <b>at least 5 working days before Stage 2</b> )	Yes	29/05/26
This item is on the Forward Plan for the relevant committee	Yes	23/06/26
	Reviewed by	
Finance comments (circulate to Finance)	AB	02/06/26
Risk comments (circulate to Lee O'Neil)	LO	29/05/26
Legal comments (circulate to Legal team)	LH	29/05/26
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 rec'd
Monitoring Officer commentary – at least <b>5 working days before MAT</b>	L. Heron	29/05/26
S151 Officer commentary – at least <b>5 working days before MAT</b>	T. Collier	29/05/26
Commissioner engagement		01/06/26
		No issues
Confirm final report cleared by MAT		

# Audit Committee

23 June 2026

<b>Title</b>	Monitoring of revised Improvement & Recovery Plan (IRP)
<b>Purpose of the report</b>	To inform and assure
<b>Report Author</b>	Nic Fell, interim IRP Programme Director
<b>Ward(s) Affected</b>	All Wards
<b>Exempt</b>	No
<b>Exemption Reason</b>	N/A
<b>Corporate Priority</b>	This item is not in the current list of Corporate Priorities but still requires a Committee decision.
<b>Recommendations</b>	<p><b>Committee is asked to:</b></p> <ul style="list-style-type: none"> <li>• note the update on the structure and progress of the revised Improvement &amp; Recovery Plan (IRP)</li> <li>• consider whether arrangements for governance of IRP are sufficient.</li> <li>• consider the need for any changes or amendments to the information on IRP progress and governance being reported to the Audit Committee.</li> </ul>
<b>Reason for Recommendation</b>	As an integral element of the Council's governance and assurance apparatus, the Audit Committee has a responsibility to consider progress in delivering the IRP, obtaining assurance that appropriate governance is in place to support IRP delivery.

**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"> <li>• Corporate Policy and Resources Committee approved a revised Improvement &amp; Recovery Plan in February 2026, then in April 2026 agreed high priority outcomes that will be the focus for the remainder of this financial year.</li> </ul>	<ul style="list-style-type: none"> <li>• The Audit Committee is a significant element of the governance arrangements of the IRP, with the remit to scrutinise assurance arrangements for ensuring progress and mitigating risk. This paper provides details of IRP governance arrangements, including the structure and progress of the IRP.</li> </ul>

This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"> <li>Note the update on the structure and progress of the revised Improvement &amp; Recovery Plan (IRP)</li> <li>Consider whether arrangements for governance of IRP are sufficient.</li> </ul>	<ul style="list-style-type: none"> <li>Audit Committee Members consider the need for any changes or amendments to the information on IRP progress and governance being reported to the Audit Committee</li> </ul>

## 2. Key issues

- 2.1 This report (see Appendix A) seeks to provide Audit Committee with an update on the structure and progress of the Improvement and Recovery Plan (IRP), including an overview of the themes and workstreams, the various roles (Programme Director, SRO etc) and how the IRP Board interacts with other council committees and officers.

## 3. Risk implications

- 3.1 There are no specific risk implications arising from the report, and IRP risk are managed via a dedicated IRP RAID log, which is maintained by the Council's PMO (Programme Management Office)
- 3.2 Ensuring there are effective governance arrangements in place to deliver the IRP is one of the 12 Governance Assurance Areas (GAA) which make up the Council's Governance Assurance Register. This GAA was one of the 6 the Audit Committee has just reviewed (19 May) and this report builds on that information to provide assurance that arrangements are sufficient and being implemented effectively.

## 4. Financial implications

- 4.1 There are no procurement implications arising directly from this report. The budget allocated to implementing the plan is c£114k and is being monitored monthly. As well the reporting will be monthly via the budget monitoring report and the dedicated IRB report.

## 5. Legal comments

- 5.1 Regular monitoring updates on the progress and continued delivery of the Improvement and Recovery Plan seek to provide assurance to the Audit Committee and the Commissioners that timely action is being taken to address the requirements set out in the statutory directions. Failure to evidence sustained improvement may result in extended intervention or additional regulatory oversight.
- 5.2 There are no direct legal implications arising from this monitoring report, but the Committee should be mindful of the broader statutory and regulatory context in discharging its oversight role and satisfying itself that the Council has appropriate arrangements (governance, risk management and internal control) in place to deliver the Improvement and Recovery Plan.

## **Corporate implications**

### **6. Commissioners' comments**

6.1 No issues raised.

### **7. S151 Officer comments**

7.1 The S151 Officer notes that there are no direct financial implications arising from this report. Clearly a key focus of the IRP is around ensuring a sustainable medium-term financial position for Spelthorne/West Surrey and have effective assurance that there are appropriate governance arrangements underpinning the programme management of IRP is important.

### **8. Monitoring Officer comments**

8.1 The Monitoring Officer reiterates comments in section 6 (Legal comments) above. In addition, it should be noted that the Council is under a continuing obligation to act in accordance with its statutory duties and to ensure that all decisions are taken in compliance with the Council's Constitution and public law principles. .

### **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 arising from this 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**

12.1 None.

### **13. Local Government Reorganisation Implications**

13.1 While LGR is a workstream with the Council's Improvement and Recovery Programme, which this report relates to, there are no specific LGR implications associated with this report to the Audit Committee.

**14. Timetable for implementation**

14.1 Not applicable

**15. Contact**

15.1 Nic Fell, Interim IRP Programme Director, [nic.fell@spelthorne.gov.uk](mailto:nic.fell@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:**

*Monitoring of Revised Improvement and Recovery Plan June26 2.docx*

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# Monitoring of Revised Improvement and Recovery Plan

## Background

The latest version of the Council's Improvement & Recovery Plan (IRP) was approved by CPRC (Corporate Policy and Resources Committee) in February 2026 and presented to Audit Committee in February 2026.

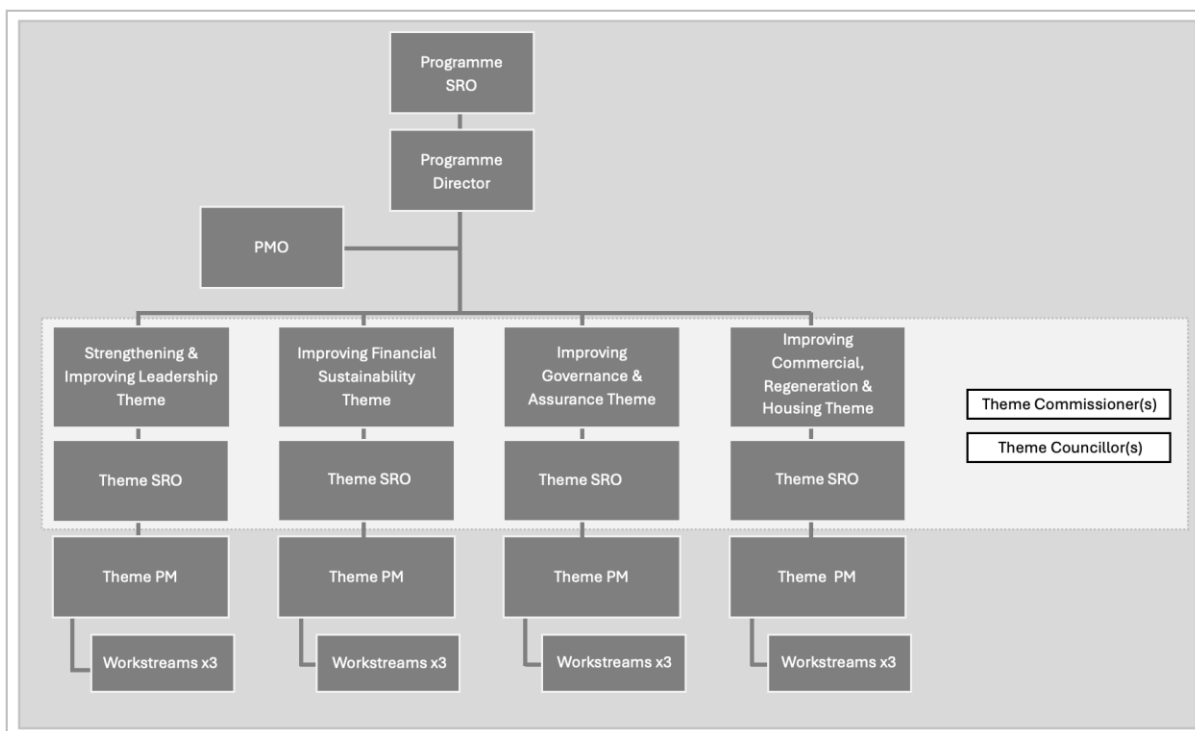
This latest version of the IRP is structured around 4 Themes, which are represented by the coloured icons in Figure 1, below. The individual Themes are then each divided into 3 workstreams, with the focus for each workstream described by the bullet points below the coloured icons in Figure 1.



Figure 1. IRP Themes

## Programme governance

The programme organisation (how the IRP programme is structured) is shown in Figure 2, below, and this highlights the key programme roles and the relationships between them.



**Figure 2. Programme organisation**

The key roles shown in Figure 2 are described in Table 1, below.

<b>Role</b>	<b>Role description</b>
Programme SRO (Senior Responsible Officer)	The person ultimately accountable for the delivery of the IRP. This is the Council's Chief Executive Officer.
Programme Director	Responsible for the day-to-day management and coordination of the IRP programme.
Theme SRO (Senior Responsible Officer)	Accountable for delivering Theme objectives and ensuring the associated Workstream outputs collectively deliver intended outcomes and benefits. Theme SROs will engage other officers from across the Council, as required, to support delivery of their Theme and Workstream objectives.
Theme Commissioner	Provide independent statutory challenge and assurance, testing progress against the Government's Directions.
Theme Councillor(s)	Provide political insight and democratic oversight for their Theme and the associated Workstreams.
Theme PM (Project Manager)	Support Theme SROs by coordinating delivery activity, maintaining workstream plans, and ensuring progress is tracked and reported.
PMO (Programme Management Office)	Supports SROs and Theme Project Managers by maintaining plans, monitoring performance and providing consistent reporting.

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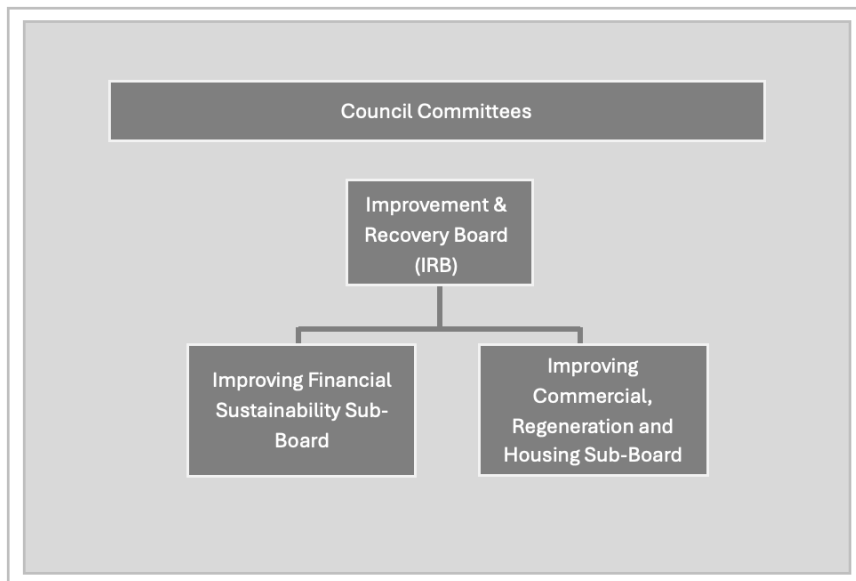
**Table 1. IRP programme roles**

The above information is taken from a draft IRP Roles and Responsibilities document that is currently being reviewed by key stakeholders, including the Chair of the Audit Committee, ahead of being finalised.

## **Improvement and Recovery Board (IRB)**

Programme progress is overseen by the Improvement & Recovery Board (IRB). There are then sub-boards to the IRB for some Themes, as shown in Figure 3, below. Boards meet monthly and are attended by a mix of Officers, Commissioners and Members.

The membership of IRB includes the Leader of the Council, the Leader of the Conservative Group and the Leader of the Labour Group (and Chair of Audit Committee) with the IRB meeting chaired by the Lead Commissioner.



**Figure 3. Improvement and Recovery Board structure**

The Improvement & Recovery Board is not a formal decision-making board. Key decisions continue to be made via the Council’s existing decision-making structure and Committees. Once a direction is set, the IRB ensures that delivery remains on track, intervening where required if progress is at risk or off track.

As shown in Figure 3, there are currently two IRB Sub-Boards, one for the Improving Financial Sustainability Theme and another for the Improving Commercial,

Regeneration and Housing Theme. These meetings focus on their respective Themes, monitoring progress, helping to identify and mitigate delivery risks and escalating issues to the IRB where required. To date, formal sub-boards have not been established for the other 2 Themes, although there has been regular engagement of the relevant Councillors and Commissioners by Officers. These arrangements will be reviewed following the recent Council elections.

## High priority areas

With less than 10 months remaining until Spelthorne Borough Council transitions to be part of West Surrey Council, the Council has identified the high priority outcomes that will be the focus during this period. These were agreed by CPRC in April 2026 as part of the Council's 6-month report to Commissioners and are shown in Table 2, below.

<p><b>Theme 1: Strengthening and Improving Leadership</b></p> <p>1.1 To fully engage with and support the Surrey LGR programme through to Vesting Day (1 April 2027), by providing the requested information and undertaking the activities assigned to the Council in the forthcoming Surrey LGR plan. This will include continuing to lead the Procurement and Contracts Theme.</p>
<p><b>Theme 2: Improving Financial Sustainability</b></p> <p>2.1 To produce an updated MTFS (Medium Term Financial Strategy) for the period FY27/28 to FY29/30 to be approved by the Council by the end of December 2026. The updated MTFS will reflect the latest forecast financial position at the time of being developed.</p> <p>2.2 Develop and agree a savings plan for the current financial year (FY26/27) and then deliver the plan to achieve a minimum of £1m of in-year, recurring annual savings (rather than one-off savings) this financial year.</p> <p>2.3 Develop and agree a savings plan for the financial year (FY27/28) aligned to West Surrey and agreed with the West Surrey Section 151 Officer (once appointed).</p> <p>2.4 Produce final accounts for the last financial year (FY25/26) that when audited will address the 5 key recommendations highlighted by the External Auditors following a review of the FY24/25 annual accounts.</p> <p>2.5 Develop and agree a plan with the West Surrey Section 151 Officer (once appointed) to produce the accounts for the current financial year (FY26/27).</p>
<p><b>Theme 3: Improving Governance and Assurance</b></p> <p>3.1 Develop and implement an effective Governance and Assurance framework, that includes risk management.</p>
<p><b>Theme 4: Commercial, Housing and Regeneration</b></p> <p>4.1 Develop an updated Commercial asset disposal strategy and programme to include timeline and target values to be achieved, and delivery of the disposal programme to achieve financial targets quarter by quarter.</p>

4.2	Develop and agree a Commercial strategy for the Council with CPRC by end April 2026.
4.3	Complete a review / appraisal of options/issues/liabilities for BP site by end of FY2627.
4.4	Develop and deliver a plan with the aim of disposal of the Council's regeneration sites by the 31 March 2027.
4.5	Develop and get approval for the Staines Master Plan that will help shape the future of Staines and deliver high-quality development. Staines Master Plan to be agreed by Council in Autumn 2026.
4.6	Demonstrate a clear reduction in spend on temporary accommodation quarter on quarter over the next 12 months and aim to reduce by at least half the use of nightly paid accommodation by the end of the current financial year (FY2627).
4.7	Get agreement on the future of Knowle Green Estates (KGE) by the end of December 2026.
4.8	Develop and agree a 3-year plan to deliver the housing number agreed in the Local Plan. Plan to be approved by Council in October 2026.

**Table 2. IRP High priority outcomes, as agreed by CPRC, April 2026**

## Plans on a Page

During April 2026, to support progress monitoring and reporting, the programme developed a series of 'Plans of a Page' covering all the high priority outcomes, as listed above. These are in the process of being finalised and will then provide a baseline from which future change can be reported.

An example Plan on a Page, for priority 2.4 from the above table (Table 2), can be found in Appendix A1.

These outline the logical flow of the activities intended to deliver the target outcome and show key, interim milestones. As well as being used to track progress, these plans are intended to make it easier for the IRB and the relevant sub-boards to understand the work and enabling them to provide constructive input and challenge.

The other purpose of these plans is to facilitate forward focussed discussions on governance assurance, which should help to identify key delivery risks early so suitable mitigations can be implemented where possible.

## Monitoring of progress

In addition to developing the Plans on a Page, the status of key elements of the programme are now RAG rated. This is done at the Theme, Workstream and Deliverable level, with items RAG rated (colour coded) in line with the criteria shown in Table 3, below.

RAG rating	Definition
RED	<b>Slipped.</b> Progress is behind schedule and needs corrective action.
AMBER	<b>At risk.</b> Work is at risk of slipping behind schedule. Also used where delivery plans are not yet agreed.
GREEN	<b>On track.</b> Delivery is in line with the agreed plan.
BLUE	<b>Complete.</b> Records when work has been delivered.

**Table 3. RAG ratings**

The RAG status for each Workstream is determined based on the progress of the individual deliverables within the Workstream. Based on the May 2026 Improvement and Recovery Board (IRB) update most areas were rated as Amber (at risk), mainly due to Plans on a Page still being finalised to align with the latest IRP.

One workstream was rated as Red ahead of the May 2026 IRB meeting, and this was due to a lack of agreement on targets relating to plans to reduce the number and cost of households in Temporary Accommodation. Targets have since been agreed.

It is important to note that these RAG ratings are used to assess delivery progress – that is progress in line with the agreed plan - they not currently assess the status of the target outcome or improvement.

While some outcomes are more easily measured – *delivery of financial savings and a reduction in the Council's debt* - others are less measurable, for example *improvement in the quality of decision making*. Work is underway to enable outcomes (improvement) to be measured for the less tangible elements of the IRP.

## **Risk management**

While progress is being made across the programme there is still significant risk associated with the delivery of the Council's IRP programme, and the achievement of the desired outcomes and improvement.

The RAID (Risks, Issues, Assumptions, Dependencies) log for the programme was reviewed by Internal Audit in March 2026 and has been updated to reflect the feedback received.

The programme risks are currently being reviewed and updated to reflect the Council's agreed higher priority outcomes, from above. The Plans on a Page are helping to highlight key delivery risks and the Council's governance assurance arrangements will help ensure that the Council is managing risk effectively.

## **Programme communications**

To keep all Councillors updated on progress with the Improvement and Recovery Plan (IRP), there is a dedicated item on the Improvement and Recovery Board (IRB) agenda to discuss and agree the key messages to be shared with wider stakeholders. These key messages are then fed into the Chief Executives monthly Councillor Briefing email and staff communications.

From April, IRB action notes are circulated to IRB attendees with 5 working days of the meeting and once agreed are then shared with the Audit Committee.

## **Recent achievements**

The following describes the Council's key achievements in relation to Improvement and Recovery Plan since the latest version of the plan was last presented to Audit Committee in February 2026:

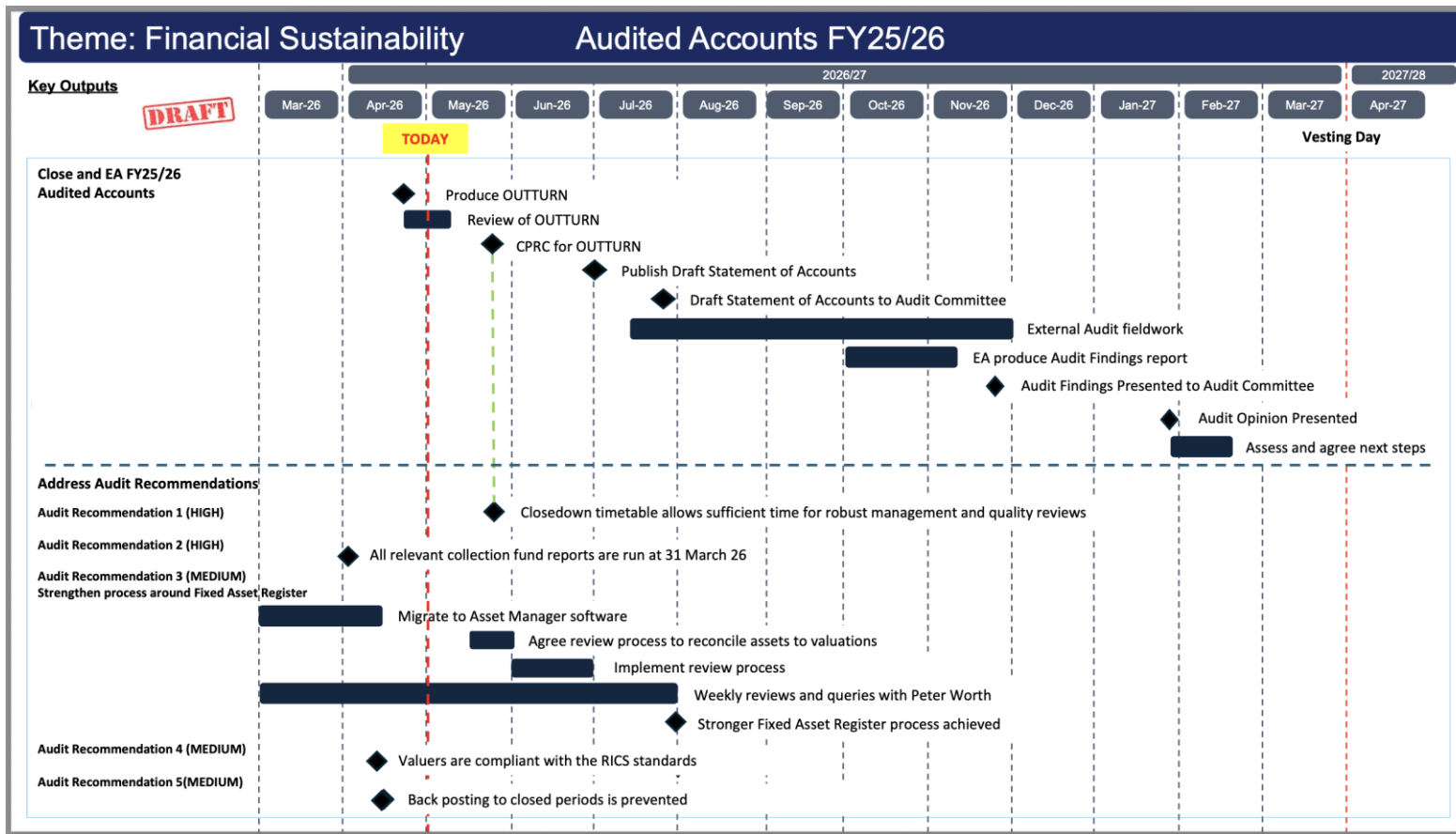
- The Finance team produced the draft Outturn Report for the previous financial year (FY2025-26) on-time, and as we understand it ahead of most, if not all, other Surrey Councils. This is a key step in the process to secure an improved Audit Report for FY2025-26.
- Savings opportunities have been identified that will deliver the (at least) £1m in-year savings target for the current Financial Year and these were shared with Councillors at a briefing session on 11 May.
- A new Commercial Strategy for the Council was approved by CPRC in April 2026.
- Delivery plans have been agreed and agents engaged for both the Commercial and Regeneration asset disposal activities. While this is an important step in the process there remains a lot of work to do to ensure the plan delivers the desired outcomes.
- In line with the Council's target to reduce the number and cost of households in temporary accommodation, there was a 22% reduction in the nightly accommodation numbers between January 2026 and April 2026. Targets for further reductions have now been agreed, and an action plan is in place.
- The Council has developed a new Governance and Assurance Framework that defines how decisions are made, risks are managed, and accountability is maintained across the organisation. This is used to support good corporate governance and ensure that public money is spent responsibly and transparently. The Framework includes a Governance Assurance Register focussed around 12 Governance Assurance Areas (GAAs). The first 6 GAA

reports (including one relating to IRP delivery) were reviewed by the Audit Committee on 19 May with the next 6 due to be presented to the Committee in June.

- Recent changes to the Council's management team (MAT) and extended management team (MAT+) meetings designed to increase the focus on assurance have now been applied to a full cycle of these meetings. A subsequent review has led to the development a set of core principles designed to further improve future meetings.
- The Council submitted its latest 6-month update report on the Improvement and Recovery Plan (IRP) to Commissioners in April, having been presented to the Improvement & Recovery Board (IRB) and Council earlier in the month. The report highlighted the work done to-date to address the Directions, and as mentioned above, included a set of higher priority outcome areas that the Council intends to focus on during the remainder of this financial year. The progress report from the Council will be one source of information which the Commissioners will use to inform their 6-month progress letter to the Secretary of State which is anticipated will be published by MHCLG in the summer.

## APPENDIX A1: Example Plan on a Page

The following is an example Plan on a Page showing the plan to address the recommendations from the Council's external auditors following their audit of the Council's FY2024-25 accounts. This was for the period up to the end April 2026.



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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 <b>at least 5 working days before Stage 2</b> )	Y	21/04/26
This item is on the Forward Plan for the relevant committee	Y	
	<b>Reviewed by</b>	
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 <b>5 working days before MAT</b>	J Clare	05/06/26
S151 Officer commentary – at least <b>5 working days before MAT</b>	T.Collier	5/6/26
Commissioner engagement	L O’Neil	
	Delete as applicable:	Comments in S. 7
Confirm final report cleared by MAT		

# Audit Committee

23 June 2026

<b>Title</b>	Governance Assurance Register update
<b>Purpose of the report</b>	To inform and assure
<b>Report Author</b>	Lee O’Neil, Deputy Chief Executive
<b>Ward(s) Affected</b>	All Wards
<b>Exempt</b>	No
<b>Exemption Reason</b>	Not applicable
<b>Corporate Priority</b>	Community Addressing Housing Need Resilience Environment Services
<b>Recommendations</b>	<p><b>Committee is asked to:</b> Committee is asked to:</p> <p>a. Consider the ongoing implementation of the Council’s Governance Assurance Framework and Policy.</p> <p>b. Consider the current overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register (<b>Appendix A</b>).</p> <p>c. Review the six Governance Assurance Areas which will be presented for review at this meeting of the Committee (<b>Appendix B</b>), and</p> <p>d. Provide comments on any suggested improvements necessary to provide assurance that key governance areas of the Council are being addressed effectively.</p>
<b>Reason for Recommendation</b>	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
<ul style="list-style-type: none"> <li>As part of ongoing improvements to the Council’s Risk Management arrangements</li> </ul>	<ul style="list-style-type: none"> <li>The change to a governance assurance approach forms part of a range of</li> </ul>

the authority has moved to a governance assurance-based approach.	improvements to the Council’s risk management arrangements following comments received in a number of external reviews.
<b>This is what we want to do about it</b>	<b>These are the next steps</b>
<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>

## 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:
- 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.

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

**NB. FURTHER ADJUSTMENTS TO THE REPORTS FOR (d) and (e) MAY BE NECESSARY WHEN LINDA HAS RETURNED FROM LEAVE**

### **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 (**Appendix B**), 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 to confirm that all relevant Best Value implications have been taken into account.*

### **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](mailto: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:** The six Governance Assurance Areas 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 A - Spelthorne BC Governance Assurance Register – Assurance Monitoring (overall level of assurance)**

	Governance Assurance area	Assurance Level						
		19/05/26	23/06/26	23/07/26	24/09/26	26/11/26	28/01/27	04/03/27
1	Ensuring an inclusive and prosperous economy	M	M					
2	Ensuring we address affordable housing supply and demand to meet local need	M	M					
3	Ensuring the Council has robust mechanisms in place to prepare for, respond to and recover from civil emergencies and business interruptions	H	H					
4	Ensuring and maintaining our Organisational Resilience	M	M					
5	Ensuring we meet our Equality, Diversity and Inclusion (EDI) duties and responsibilities	M	M					
6	Ensuring our programme and change management arrangements are effective to support the successful transition to the new unitary council.	H	M					
7	Ensuring we meet our zero carbon targets and wider environmental responsibilities	M	M					
8	Ensuring the Council’s financial management and long-term planning arrangements are effective to secure financial sustainability	M	M					
9	Ensuring there are effective governance arrangements in place to deliver the IRP	M	M					
10	Ensuring effective Procurement and Contract Management arrangements	M	M					
11	Ensuring our arrangements against the threat of fraud and maintaining assurance that our anti-fraud arrangements are robust and effective	M	M					
12	Ensuring our arrangements to for Cyber Resilience and manage the threat of a cyber-attack are effective,	M	M					





**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	<b>Amber</b>	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	<b>Green</b>	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	<b>Amber</b>	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.		
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**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	Ensure that the training	Ensure that training is delivered to relevant officers	Daniel Dredge-	05/06/2026	Amber	The project management team	N/A	Project and

provided to relevant officers	provided to relevant officers is relevant timely and effective.	responsible for projects, programme or change programmes and that the training reflects good practice and tailored to the needs of the Council.	Programme Manager			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.		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	<b>Amber</b>	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	<b>Amber</b>	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



**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	06/03/2026	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 inline with working group dates.	N/A	Partnerships and collaboration governance
Business and service planning	Ensure that the Council's business and service planning arrangements	Review the process for business and service plans to ensure they adequately reflect opportunities to reduce our carbon footprint and meet other	Sandy Muirhead-Group Head Commissioning and	31/07/2026	Amber	Service plans do have a section for addressing climate change within a services	Service plans to encompass opportunities to meet climate change	Performance management and data quality

	adequately consider we reduce our carbon emissions and environmental impact generally.	environmental targets.	Transformation			operation but there is scope for services to consider and expand in more detail.	targets	
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	<b>Green</b>	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	04/06/2026	<b>Amber</b>	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	<b>Green</b>	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	<b>Amber</b>	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



**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-	30/09/2026	Green	Procurement policies and procedures were reviewed in August 2025 and approved by Corporate Policy and Resources Committee on 13 October. Further review is planned in April-May 2026 to align with best practice.	N/A	Procurement and contract management
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-	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.	Schedule review of the effectiveness of training in Q3; keep under review	Workforce management / HR
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-	30/09/2026	Green	Revised CSOs 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	Procurement and contract management

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	<b>Amber</b>	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 bed in the new process and keep under review	Procurement and contract management
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-Legal Services Manager	30/06/2026	<b>Red</b>	A fundamental review has been completed and a new set of KPIs agreed and approved by CPRC. Monitoring and reporting on these will need to be embedded effectively.	Review the use of KPIs and amend / update as necessary.	Performance management and data quality
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-	30/06/2026	<b>Amber</b>	Accuracy of information on the contracts register requires improvement. This will be reviewed as part of the work with Runnymede Borough Council; First reiteration of updated contracts register was published in April 2026.	Accelerate information gathering / re-prioritise 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-	30/06/2026	<b>Amber</b>	Planned from early 2026 onwards, with support from Runnymede Borough Council. Training undertaken Jan - April 2026.	Keep under review and schedule review of effectiveness in Q3.	Procurement and contract management
Procurement Board	Ensure the Council's Procurement Board is effective and operating in line with its terms of reference.	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-Legal Services Manager	30/09/2026	<b>Amber</b>	The Board has been in operation since the summer 2025. The Terms of Reference were reviewed in February to ensure they reflect changing practices. The Board meets fortnightly.	Undertake review of effectiveness of the Board in 9 months.	Decision making
Securing Social Value	Ensuring the Council's approach to secure Social Value from it's 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-	30/09/2026	<b>Amber</b>	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 is planned for April 2026.	Keep under review and assess effectiveness in Q3.	Procurement and contract management



<b>Assurance Area</b>	Threat of fraud and assurance that our anti-fraud arrangements are robust and effective
<b>Assurance Description</b>	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.
<b>Assurance Assessment</b>	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.
<b>Assurance Committee</b>	Corporate Policy and Resources Committee
<b>Assurance Owner</b>	Linda Heron
<b>Focus/Issue/Concern</b>	Focus
<b>High/Medium/Low</b>	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- Legal Services Manager	28/02/2027	Green	Updated strategy was presented to Audit Committee on 24 February and to full Council on 26 February 2026.	N/A	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- Legal Services Manager	30/06/2026	Red	At planning stage.	Schedule review of relevant policies and procedures.	Decision making

	Committee or full Council as appropriate.							
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-Interim Chief Executive	30/06/2026	<b>Red</b>	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-Legal Services Manager	30/11/2026	<b>Green</b>	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	<b>Amber</b>	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 threat 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	<b>Amber</b>	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 promote the raising of any concerns.	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 Medcraft-Head of Communications and Customer Experience	30/06/2026	<b>Green</b>	Where necessary fraud related matters are communicated by Comms team and /or addressed at staff meeting.	N/A	Workforce management / HR
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-Legal Services Manager	30/06/2026	<b>Red</b>	Not started.	Schedule update for Audit Committee / update forward plan	Decision making



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**Governance Assurance – Scheduling for the Audit Committee and Service Committees**

**Audit Committee**

Governance Assurance Area		GH Lead	19/05/26	23/06/26	23/07/26	24/09/26	26/11/26	28/01/27	04/03/27	15/04/27	No.
1	Inclusive Economy	Dave Anderson	X				X				2
2	Housing Needs	Karen Sinclair	X			X		X			3
3	BCP/ER	Sandy Muirhead	X			X			X		3
4	Organisational Resilience	Sandy Muirhead		X		X		X			3
5	EDI	Sandy Muirhead	X			X			X		3
6	Programme and Change Management	Sandy Muirhead		X			X		X		3
7	Climate Change	Sandy Muirhead		X			X				2
8	Financial Management	Altin Bozhani	X		X			X			3
9	IRP Delivery	Linda Heron	X		X		X		X		4
10	Procurement and Contract Management	Linda Heron		X		X		X			3
11	Fraud	Linda Heron		X			X				2
12	Cyber Resilience	Sandy Muirhead		X		X		X			3
<b>No.</b>			<b>6</b>	<b>6</b>	<b>2</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>4</b>		

**Service Committees**

**CP&R**

Governance Assurance Area		GH Lead	20/04/26	18/05/26	13/07/26	12/10/26	18/01/27	08/02/27	19/04/27	No.
3	BCP/ER	Sandy Muirhead			X		X			2
4	Organisational Resilience	Sandy Muirhead				X		X		2
5	EDI	Sandy Muirhead			X		X			2
6	Programme and Change Management	Sandy Muirhead				X		X		2
8	Financial Management	Altin Bozhani			X	X	X			3
9	IRP Delivery	Linda Heron			X	X		X		3
10	Procurement and Contract Management	Linda Heron				X		X		2
11	Fraud	Linda Heron					X			1
12	Cyber Resilience	Sandy Muirhead				X		X		2
<b>No.</b>					<b>4</b>	<b>6</b>	<b>4</b>	<b>5</b>		

**BIG**

Governance Assurance Area		GH Lead	25/06/26	01/10/26	12/11/26	14/01/27	11/03/24	No.
1	Inclusive Economy	Dave Anderson	X		X		X	3
<b>No.</b>			<b>1</b>		<b>1</b>		<b>1</b>	

**Community Wellbeing and Housing**

Governance Assurance Area		GH Lead	02/06/26	29/09/26	17/11/26	12/01/27	23/03/27	No.
2	Housing Needs	Karen Sinclair		X		X		2
<b>No.</b>				<b>1</b>		<b>1</b>		

**Environment and Sustainability**

Governance Assurance Area		GH Lead	18/06/26	10/09/26	19/11/26	07/01/27	18/03/27	No.
7	Climate Change	Sandy Muirhead		X		X		2
<b>No.</b>				<b>1</b>		<b>1</b>		

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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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](mailto:CommitteeServices@spelthorne.gov.uk).

## Spelthorne Borough Council

### Service Committees Forward Plan and Key Decisions for 1 June 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 23 06 2026	Annual Governance Statement	Key Decision	Public	Kirsty Hunt, Governance Support Officer
Audit Committee 23 06 2026	Annual Internal Audit Conclusion 2025/26	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 23 06 2026	External Audit Plan for 25/26	Key Decision	Public	Sarah Ironmonger, Audit Partner, Grant Thornton
Audit Committee 23 06 2026	Governance Assurance Register	Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 23 06 2026	Monitoring of Improvement and Recovery Plan	Key Decision	Public	Nic Fell, Programme Director
Audit Committee 23 07 2026	Draft Statement of Accounts	Key Decision	Public	Altin Bozhani, Interim Deputy Chief Finance Officer
Audit Committee 23 07 2026	Governance Assurance Register	Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 23 07 2026	Improvement and Recovery Plan Progress Updates	Key Decision	Public	Nic Fell, Programme Director

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 09 2026	Governance Assurance Register	Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 24 09 2026	Internal Audit Progress Report	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
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 26 11 2026	Governance Assurance Register	Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 26 11 2026	Internal Audit Progress Report	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 28 01 2027	Governance Assurance Register	Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 04 03 2027	Governance Assurance Register	Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 04 03 2027	Internal Audit Annual Conclusion 2026/2027	Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership

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