Please reply to:

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Date:	13 July 2026

Notice of meeting

Audit Committee

Date: Thursday, 23 July 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)	J.R. Boughtflower	P.N. Woodward
K. Howkins (Vice-Chair)	J.P. Caplin	P. Briggs
M. Beecher	L. E. Nichols	

Substitute Members: Councillors C. Bateson 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.

Agenda

		Page nos.
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 23 June 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.	**Governance Assurance Register Update**	**3 - 30**
	To note the overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register (Appendix A) and review the following six Governance Assurance Areas (Appendix B): • Ensuring an inclusive and prosperous economy • Ensuring we address affordable housing supply and demand to meet local need • Ensuring the Council has robust mechanisms in place to prepare for, respond to and recover from emergencies and business interruptions • Ensuring we meet our Equality, Diversity and Inclusivity duties and responsibilities • Ensuring the Council's financial management and long-term planning arrangements are effective to secure financial sustainability • Ensuring there are effective governance arrangements in place to deliver the IRP	
5.	**Statement of Accounts 2025/26 - delay in publication**	**31 - 38**
	Committee is asked to note the reasons for the delay in publishing the Statement of Accounts for 2025/26.	
6.	**Committee Forward Plan**	**39 - 42**
	To consider and approve the work programme.	

SPELTHORNE BOROUGH COUNCIL

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**	**30/06/26**
MAT+ review (to have been circulated **at least 5 working days before Stage 2**)	**Y**	**30/06/26**
This item is on the Forward Plan for the relevant committee	**Y**	
	Reviewed by	
Finance comments (circulate to Finance)	**AB**	**15/07/26**
Risk comments (circulate to Lee O'Neil)	**LO**	**02/07/26**
Legal comments (circulate to Legal team)	**LH**	**09/07/26**
HR comments (if applicable)		

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

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

Stage 2
Report checklist – responsibility of report owner

ITEM	**Completed by**	**Date rec'd**
Monitoring Officer commentary – at least **5 working days before MAT**	**L Heron**	**09/07/26**
S151 Officer commentary – at least **5 working days before MAT**	**T.Collier**	**15/07/26**
Commissioner engagement	**L O'Neil**	**15/07/26**
	Delete as applicable:	Comments in S. 7
Confirm final report cleared by MAT		

Audit Committee

23 July 2026

Title	Governance Assurance Register update
Purpose of the report	To inform and assure
Report Author	Lee O'Neil, Deputy Chief Executive
Ward(s) Affected	All Wards
Exempt	No
Exemption Reason	Not applicable
Corporate Priority	Community Addressing Housing Need Resilience Environment Services
Recommendations	**Committee is asked to:** 1. Note the current overall assurance level for the 12 Governance Assurance Areas, which form the new Governance Assurance Register (**Appendix A**). 2. Review the six Governance Assurance Areas which accompany this report (**Appendix B**).
Reason for Recommendation	To assure the Audit Committee that the 12 Governance Assurance Areas and Register provide continual assurance that the Council is managing its key governance areas effectively.

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

What is the situation	Why we want to do something
• As part of ongoing improvements to the Council's Risk Management arrangements the authority has moved to a governance assurance-based approach.	• The change to a governance assurance approach forms part of a range of improvements to the Council's risk management arrangements following comments received in a number of external reviews.
This is what we want to do about it	**These are the next steps**
• A new Governance Assurance Framework and Policy have been approved, and a new	• The Committee is asked to note the overall assurance level for the 12 Governance

Governance Assurance Register is in place, replacing the previous Corporate Risk Register.	Assurance Areas and to review the 6 areas which will be presented for review at this Committee.

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 Governance Assurance Register, with the current overall assurance level assessment shown as low, medium or high.

There are no changes to the overall level of assurance for the GAAs since last presented to the Committee on 23 June.

2.5 The Committee has previously reviewed all 12 GAAs at their meetings on 19 May and 23 June 2026. The 6 GAAs presented for review at this meeting of the Committee are shown in **Appendix B.**

2.6 These cover:

(a) Ensuring an inclusive and prosperous economy

(b) Ensuring we address affordable housing supply and demand to meet local need

(c) Ensuring the Council has robust mechanisms in place to prepare for, respond to and recover from emergencies and business interruptions

(d) Ensuring we meet our Equality, Diversity and Inclusivity duties and responsibilities

(e) Ensuring the Council's financial management and long-term planning arrangements are effective to secure financial sustainability

(f) Ensuring there are effective governance arrangements in place to deliver the IRP

3. Options appraisal and proposal

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

3.2 Consider the current overall assurance level for the 12 Governance Assurance Areas, which form the Council's Governance Assurance Register (**Appendix A**).

3.3 Review the six Governance Assurance Areas which accompany this report (**Appendix B**)

3.4 **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" (regulation 3(c)).

6.2 The regular monitoring of the governance assurance framework supports effective risk management and assist the Council in meeting its statutory obligations.

Corporate implications

7. Commissioners' comments

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

8. S151 Officer comments

8.1 The S151 Officer to confirm that all financial implications have been taken into account and that the recommendations are fully funded from within the current and future years budget.

8.2 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 Monitoring Officer confirm 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 MAT+ (Management Team plus other senior managers) is 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 to ensure effective overview from senior management.

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 In order to introduce the Corporate Policy and Resources Committee to the new Service Committee reporting mechanism for GAAs, an update was provided on one area at their meeting on 13 July covering:

- Ensuring the Council's financial management and long-term planning arrangements are effective to secure financial sustainability.

This update coincided with the presentation of a number of financial reports to that Committee.

13.5 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 Regular updates across all the GAAs have been scheduled for each meeting of the Audit Committee.

15. Contact

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

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

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

Background papers: There are none.

Appendices:

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

Appendix B: The six Governance Assurance Areas to be considered in detail by the Committee at this meeting.

APPENDIX A - Spelthorne BC Governance Assurance Register – Assurance Monitoring (overall level of assurance)

	Governance Assurance area	Assurance Level (Audit Cttee. date)						
		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	M				
2	Ensuring we address affordable housing supply and demand to meet local need	M	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	H				
4	Ensuring and maintaining our Organisational Resilience	M	M	M				
5	Ensuring we meet our Equality, Diversity and Inclusion (EDI) duties and responsibilities	M	M	M				
6	Ensuring our programme and change management arrangements are effective to support the successful transition to the new unitary council.	H	M	M				
7	Ensuring we meet our zero carbon targets and wider environmental responsibilities	M	M	M				
8	Ensuring the Council's financial management and long-term planning arrangements are effective to secure financial sustainability	M	M	M				
9	Ensuring there are effective governance arrangements in place to deliver the IRP	M	M	M				
10	Ensuring effective Procurement and Contract Management arrangements	M	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	M				
12	Ensuring our arrangements to for Cyber Resilience and manage the threat of a cyber-attack are effective,	M	M	M				

Assurance Title	Ensuring an inclusive and prosperous economy						
Assurance Description	An inclusive, prosperous local economy is critical for a thriving community. The Council works closely with local businesses to support their sustainability and helps those looking for work improve their skills and find employment. The Council therefore needs to ensure it has effective partnership working arrangements in place to maximise its contribution to the sustainable growth of the local economy. The BIG Committee will monitor the details of the how the various initiatives are working.						
Assurance Assessment	Without clear and transparent governance, businesses and residents could lose confidence in the support provided by the Council. Trust is key to inclusive growth. This can mean * there are inadequate safeguards to monitor the distribution of resources to those in need. * residents of marginalised communities are excluded from opportunities to improve their skills and employment prospects * oversight, scrutiny and accountability frameworks fail to provide effective mechanisms of resource distribution, resulting in a failure to deliver best value.						
Assurance Committee	Business, Infrastructure and Growth Committee	**Assurance Owner**	Heather Morgan	**Focus/Issue/Concern**	Focus	**High/Medium/Low**	

Assurance Actions

Title and Description	Purpose/Outcome	Owner/Job Title	Comp/Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Establish a Business Engagement Framework - Theme 1 - Supporting Business Sustainability By engaging directly with businesses, we gain insight into the challenges and opportunities they face and can provide targeted support, either by helping to identify solutions or by signposting them to appropriate organisations. Many businesses are not fully aware of how the Council can support them in realising growth and development opportunities.	Establishing a Business Engagement Framework provides a clear, consistent approach to how the Council engages with businesses. It ensures effective communication, improves understanding of business needs and opportunities, and enables the Council to coordinate support, and provide signposting and interventions that help businesses grow, innovate, and overcome challenges. Action will be prioritised by company size and industry sector. Local businesses are resilient, well supported, and able to grow sustainably.	**Chris Norrington**-Economic Development Manager	30/10/2026	**Amber**	A formal business engagement framework is a structured way to manage how Economc Development interacts with its stakeholders. The framework will be produced but due to a lack of resource, it is not likely to be formally introduced this year. The team is engaging with businesses both through its work through the business growth service, with stakeholders such as Visit Staines, Ashford Wide and the Spelthorne Business Forum as well as directly in its work with Spelthorne Business Awards applicants and with the stakeholders associated with the Ashford BID.	Due to staff sickness the framework is on hold, however enghagement is still continuing.	Partnerships and collaboration governance

Provide a comprehensive support service for the business community - Deliver business support and advice through the Business Spelthorne platform and partners.	Delivering business support and advice through Business Spelthorne provides a clear, trusted, and coordinated approach to engaging with local businesses and creates a single, recognisable point of contact. This helps businesses to better understand what support is available and how the Council and its partners can assist them. Delivering business support through Business Spelthorne aligns business engagement, intelligence gathering, and support delivery within a single framework. This ensures businesses receive timely, relevant support while enabling the Council to take a more strategic, proactive, and evidence-led approach to supporting the local economy.	**Chris Norrington**-Economic Development Manager	30/10/2026	**Green**	1st quarter update - currently supporting 10 businesses in the Busienss hub and a further 70 in the Business Growth Service. 80/180 Businesses were supported in applying for the Business Awards ED is supporting 61 businesses that have signed up to the Business Growth Service as of 31 March. Monthly newsletter sent communicating suooport opportunities to businesses. 1200 on the database with an average of 850 open clicks. Website launched end of November and Business Growth Service launched beginning of January. Outputs/ KPIs to be reported to BIG quarterly.	N/A	Partnerships and collaboration governance
Promote local supply chains - Work with Procurement & "Source in Surrey" to promote local supply chains to local businesses.	Promoting local supply chains makes economies stronger, fairer, and more resilient, especially at the community level - and helps to: * Boost the local economy * Improve resilience and reliability * Supports small and medium-sized businesses * Reduce environmental impact * Strengthen community relationships * Keep skills and knowledge local * Enhances economic inclusion * Increase economic sovereignty Promoting local supply chains keeps value, jobs, and expertise close to home while making the economy more resilient and sustainable.	**Chris Norrington**-Economic Development Manager	30/10/2026	**Green**	Q1 Update Promotion of Source in Surrey as the platform for local procurement has commenced via social media and newsletters. Update: In March and April, 2 events jointly held with Source in Surrey attended by approx. 60 businesses. A third event, a buyer/ supplier exchange event to be held on 20 May in Staines. Heathrow Airport, Royal Holloway, Runnymede & Spelthorne and Vision Engieering procurement professionals will be present. Working with Source in Surrey (an AI driven Business to Business procurement platform), we are supporting events in Spelthorne in March and April. Will work with Procurement colleagues to prioritise Council spend is local, measured and consistent between departments.	Promotion has started and the service will be launched late spring	Partnerships and collaboration governance

Skills partnerships - Theme 2 - Improving Skills & Employment Work with colleges, universities, and training providers to align courses with local employer needs.	A skills partnership with colleges, universities, and training providers matters because it connects education to real jobs and thereby: - Closes the skills gap - Improves employability and job outcomes - Strengthens the local economy - Keeps education responsive and future-focused - Creates clearer career pathways - Maximizes public and private investment - Supports equity and inclusion Effective Skills Partnerships turn education into a strategic tool for workforce development—benefiting students, employers, and the entire community at the same time.	**Chris Norrington**-Economic Development Manager	30/10/2026	**Green**	The Council is represented on the Brooklands College Skills Board to identify local business skills needs that the college will seek to supply. We also have a Jobs & Skills Partnership Board that considers training demand from residents. Training can be accessed via our training provider, Step Surrey (Surrey County Council employability support). We are also represented on the Local Skills Improvement Partnership working group to discuss business skills gaps with training providers and colleges. Q1 Update Attended the Brooklands College Skills Board and agreed to a joint partnership with Ashford's Campus to engage with businesses to promote apprenticeships. Update: The last Brooklands College Skills Board was cancelled. The Jobs & Skills Partnership Board met in April and agreed to provide metrics to show a wider picture of support in Spelthorne. Officers attended the Local Skills Improvement Partnership meeting formulating and contributing to a future Skills Gap Strategy for Surrey.	N/A	Partnerships and collaboration governance

Employment Support Programmes - Offer job fairs, apprenticeships, and targeted schemes for NEETs (16-24 year olds Not in Education, Employment, or Training).	Establishing an employment support programme that offers job fairs, apprenticeships, and targeted schemes for NEETs is important for economic and social reasons and especially for supporting individuals at risk of exclusion from the labour market. Employment support programmes for NEETs transform disengagement into opportunity—benefiting individuals, employers, and society as a whole.	**Chris Norrington**- Economic Development Manager	30/10/2026	**Green**	Q1 Update 88 new cases (residents) supported 43 were 16-24 year olds. 9 training events were held at the hub 19 referrals made to partners Update: 2526 - the hub supported 725 residents including Workwell and the DWP contract. Workwell contract has now ended, the hub supported 176 residents through this specific contract in 25/26. DWP contract supported: Collaboration with DWP Job fair in May 2026. The Jobs & Skills Hub delivers targeted employability support to DWP referred 16-24 year olds. The Hub also supports residents through other schemes such as Workwell and Connect to Work, and collaborates with DWP and other partners to deliver job fairs. It also promotes apprenticeships alongside Brooklands College and promotes Surrey County Council's, Set Surrey and other targeted schemes. Employment support programmes for NEETs transform disengagement into opportunity—benefiting individuals, employers, and society as a whole.	N/A	Partnerships and collaboration governance

Upskilling Initiatives - Support digital skills, green jobs, and vocational training to meet future workforce demands.	As skills demands in the workforce are changing faster than people can keep up without support, upskilling initiatives are one of the most effective ways to future-proof workers, employers, and the economy and is especially important for digital skills, green jobs, and technological and vocational skills. - Technology is reshaping jobs (digital skills) - The green transition needs new skills fast (green jobs) - Vocational training aligns education with real jobs - It boosts employability and job mobility - It supports inclusive and sustainable growth Providing upskilling initiatives is essential because it: - Prepares workers for future jobs - Helps businesses stay competitive - Supports a fair green transition - Aligns education with real labour market needs	**Julia Owen**- Senior Economic Development Officer	30/10/2026	**Green**	Q1 Update 9 training events held Update: Continue to provide in March/ April Digital courses Over 45s support courses, CSCS (construction skills certification scheme) courses Currently providing digital courses to Jobs & Skills customers Business Spelthorne provides a free digital training platform Work with Brooklands College to promote vocational courses to residents.	N/A	Partnerships and collaboration governance
Inclusive employment - Collaborate with Jobcentre Plus and community organisations to reach disadvantaged groups.	Collaboration seeks to: - reach disadvantaged groups - Community groups have established relations with disadvantaged groups providing trust and local knowledge - Partners can provide tailored support and reduce barriers and produces better outcomes. Inclusive employment opens doors, and collaboration ensures those doors actually reach the people who need them most. Working with Jobcentre Plus and community organisations turns good intentions into real, sustainable employment opportunities.	**Julia Owen**- Senior Economic Development Officer	30/10/2026	**Green**	Q1 - business as usual - no update Currently working with Partners at the Jobs & Skills Hub - DWP (Job Centre Plus) - Surrey Care Trust (Stanwell) - Surrey Choices - Heathrow Employment academy - Brooklands College - Surrey County Council	N/A	Partnerships and collaboration governance
Regular Evaluation - Theme 3 - Effective Partnership Arrangements Implement KPIs for partnership effectiveness and economic impact.	Regular evaluation instills effective partnership arrangements and by implementing and monitoring KPIs (Key Performance Indicators) turns collaboration into measurable, accountable results. - Makes partnership performance measurable - Demonstrates economic impact - Improves decision-making& performance and outcomes - Strengthens accountability and governance - Identifies under-performance early - Enhances transparency and trust - Supports continuous improvement and long-term sustainability Regular evaluation through well-designed KPIs ensures partnership arrangements remain effective, deliver measurable economic impact, and provide a strong basis for accountability, improvement, and long-term success.	**Chris Norrington**- Economic Development Manager	30/10/2026	**Red**	Due ot staff shortages there is no update Update: Metrics and updates requested from Partners. KPIs are recorded monthly Not started	Once the Board is formed, KPIs can be recommended. Aiming for June but reliant on partners contributions as Board members.	Performance management and data quality

Shared Data & Intelligence - Develop an economic dashboard to monitor local economy performance and inform decisions.	Shared data and intelligence play a vital role in supporting a local economy by enabling more informed, coordinated, and timely decision-making. When councils, partners, and support organisations share insights, they gain a more accurate understanding of local business needs, economic trends, and emerging risks or opportunities. Shared data and intelligence creates a stronger evidence base, allowing local authorities and partners to respond proactively and strategically to support business growth, resilience, and long-term economic prosperity.	**Chris Norrington**-Economic Development Manager	30/10/2026	**Amber**	Metrics currently being compiled. Due ot staff shortages, this is on hold.	N/A	Performance management and data quality

Assurance Title	Ensuring we address affordable housing supply and demand to meet local need
Assurance Description	Ensuring we secure more affordable homes to meet need. Ensuring we reduce the number of households in emergency and temporary accommodation.
Assurance Assessment	Cost of nightly-paid emergency accommodation is very expensive. Last year, we spent £2.3 million on temporary accommodation, with £1.2 million of that figure a direct cost to the Council (as we only re-charged for £1.1 million). As well as the financial cost, the human cost of families remaining in temporary accommodation for a long time is a concern.

Assurance Committee	Community Wellbeing and Housing Committee	**Assurance Owner**	Karen Sinclair	**Focus/Issue/Concern**	Focus	**High/Medium/Low**	

Assurance Actions

Title and Description	Purpose/Outcome	Owner/Job Title	Comp/Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Housing, Homelessness and Rough Sleeping Strategy - Ensuring the Council has and maintains an effective Housing, Homelessness and Rough Sleeping Strategy.	It is a statutory requirement to have a strategy. Significant work was put into the strategy, so effective monitoring will ensure actions are being progressed. The impact will be stronger partnerships, more affordable homes and an effective homelessness prevention service.	**Emily Corfield**-Strategic Housing Lead	25/06/2026	Green	We are making good progress on the strategy's action plan. Some actions are no longer relevant given LGR. We will aim to publish an update in the Autumn which aligns to the Local Outcomes Framework.	None	Decision making
Understanding housing demand - Having arrangements in place that ensure the Council understands housing demand and can therefore respond with the necessary actions.	Understanding true housing need will help us make effective decisions on property acquisition and management.	**Emily Corfield**-Strategic Housing Lead	25/06/2026	Amber	We have the housing register, but would benefit from deeper analysis of what the data could tell us.	Seeking additional resource to create a data dashboard to improve visibility of data.	Performance management and data quality
Engagement with Registered Providers (RPs) - Ensuring the Council has effective arrangements in place to engage with Registered Providers.	Improved relationships with RPs may facilitate more affordable homes being built in Spelthorne. We are hosting an RP forum in March with planning colleagues to share info about the local plan and hear from RPs about what they need from the Council.	**Emily Corfield**-Strategic Housing Lead	14/10/2026	Green	First Affordable Housing Providers forum held in March. Second scheduled for October 2026.	Next RP forum scheduled for 14th October - will be joint with other West Surrey Councils. Paul Moore now leading on this.	

Ensuring professional and timely advice - Ensuring professional and timely advice to people who are at risk of becoming homeless or who are already homeless.	To prevent as many residents as possible from becoming homeless. To support people/families once they are already homeless. Eg. By accessing private rented accommodation.	**Ken Emerson**-Housing Options Manager	25/06/2026	**Green**	As of the 25/06/206 we have 403 open homelessness cases which are being managed effectively.	Continue effective working. Campbell Tickell reviewing the private rented sector access scheme and homelessness casework.	Partnerships and collaboration governance
Ensuring guiding policies and procedures remain effective - Ensuring our guiding policies and procedures are in place, reviewed regularly and therefore remain effective.	Ensuring our allocations policy is fair and that housing officers are consistent in their approach. Clarity and transparency will help residents and officers make effective decisions.	**Emily Corfield**-Strategic Housing Lead	11/05/2026	**Amber**	Under LGR regs it has been agreed that although divergence of policies is preferable for April 2027. Allocations policies can be updated to reflect a West Surrey approach from April 2029. In the meantime, we are updating our Allocations Policy to ensure transparency around our temporary direct lets policy.	Strategic Housing Lead to consider concerns about housing allocations policy.	Decision making
Reducing temporary accommodation costs - Ensuring we consider all options for reducing the total spend on emergency and temporary accommodation.	To save the Council money. To support vulnerable people and families with more suitable accommodation.	**Emily Corfield**-Strategic Housing Lead	30/06/2026	**Green**	Action plan is now in place and already showing benefits. Targets and potential savings were agreed at CPRC.	Ensure continuous management of the action plan. Financial savings have been modelled against targets.	Financial management
Identify opportunities to increase affordable housing supply - Consider funding opportunities and the acquisition of homes, e.g. through commuted sums or Section 106 agreements.	Increase the number of affordable homes available for residents.	**Emily Corfield**-Strategic Housing Lead	11/05/2026	**Amber**	We are currently purchasing street properties for use as affordable housing. Also acquiring 2 more properties with LAHF funding. MHCLG-funded support secured.	Work with Local Partnerships to a) map existing stock, b) purchase additional properties and c) work with West Surrey Councils to understand more about HRAs.	Financial management

Assurance Title	Ensuring the Council has robust mechanisms in place to prepare for, respond to and recover from civil emergencies and business interruptions
Assurance Description	This is critical to comply with our statutory duties as a Category One responder under the Civil Contingencies Act 2004. Having the necessary arrangements in place is also essential to ensure the Council can minimise any interruptions to the delivery of its services. There are clearly links to other key areas of assurance like our environmental responsibilities, our wider organisational resilience and dealing with a cyber-attack or general IT outage.
Assurance Assessment	Due to working closely with our contractor Applied Resilience and through the Surrey Local Resilience Forum (SLRF) and a planned approach to ensuring plans and training up to date this area is well covered. There is a risk that due to staff resourcing if there is a major incident such as flooding would be an issue especially in a prolonged event.

Assurance Committee	Corporate Policy and Resources Committee	**Assurance Owner**	Terry Collier	**Focus/Issue/Concern**	Focus	**High/Medium/Low**	

Assurance Actions

Title and Description	Purpose/Outcome	Owner/Job Title	Comp/Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Corporate resilience plan in place - Ensure that the Council has a corporate emergency plan in place.	Review the corporate emergency plan at least annually and specifically if there are changes in key staff, to ensure it remains appropriate.	**Sandy Muirhead**-Group Head Commissioning and Transformation	06/03/2026	Green	The plan is scheduled for checking and revision on an annual basis in conjunction with Applied Resilience our emergency planning and business continuity contractor. Updated emergency planning plan entering Committee cycle and will be taken to E&S Committee in September 2026	N/A	Business continuity and emergency resilience
Service business continuity plans - Ensure that Service business continuity plans are up to date and maintained.	Ensure all Services have their own BC plans and that they are up to date and conform with corporate guidance. Applied Resilience have assured the Council that most plans are up to date and final ones are nearly complete	**Sandy Muirhead**-Group Head Commissioning and Transformation	03/06/2026	Green	All plans undergo a cycle of updating usually on an annual basis depending on the plan and updating by the Surrey Local Resilience Forum on multi agency plans.	N/A	Business continuity and emergency resilience
Specific Emergency Response (ER)/Business Continuity plans in place - Ensure that specific ER/BC plans are in place and maintained for matters such as flooding, large scale evacuations, national events.	Review specific ER/BC Plans at least annually and specifically following an emergency event to ensure they are appropriate.	**Sandy Muirhead**-Group Head Commissioning and Transformation	03/07/2026	Green	All plans are in an appropriate format and status		

Gold, Silver and Bronze command response arrangements - Review Gold/Silver/Bronze response arrangements to ensure they reflect the appropriate staff, logistics and communication arrangements necessary.	Having effective Gold/Silver/Bronze response arrangements in place that reflect the appropriate staff, logistics and communication arrangements is critical to ensure an effective response to an emergency.	**Lee O'Neil**- Deputy Chief Executive	02/07/2026	**Amber**	Overarching approach to emergency response arrangements comes under the remit of management team but the emergency response and business continuity plans layout what needs to be done in key areas and relevant staff are expected to address them.	If staff are lost from service as we progress towards LGR there may be insufficient resource to deal with an emergencies despite all plans and procedures being in place.	Business continuity and emergency resilience
Periodic testing of ER/BC plans undertaken - Ensure all ER/BC plans are periodically tested / independently reviewed, particularly following an incident and/or changes in key staff.	It is essential that the Council has confidence in its ER and BC arrangements and therefore the plans are periodically tested and independently reviewed, particularly following an incident and/or changes in key staff.	**Sandy Muirhead**- Group Head Commissioning and Transformation	30/06/2026	**Green**	Overarching responsibility is with management team but organisational arrangements and testing are supported fully by our emergency planning team at Applied Resilience	N/A	Business continuity and emergency resilience
Lesson learned log in place and updated - Undertake a review following an incident, near miss or test to ensure any improvements are identified and the necessary plans and guidance are updated.	It is important to reflect and learn from any actual incident, near-miss or test to ensure any improvements are identified and the necessary plans and guidance are updated.	**Sandy Muirhead**- Group Head Commissioning and Transformation	30/06/2026	**Green**	Action will be taken following an incident and any learning points addressed	N/A	Business continuity and emergency resilience
Training and awareness (general and role specific) and communication. - Ensure there is a programme of training and awareness in place for all staff (and members) and this is complied with. Also ensuring effective communication arrangements are in place.	A key element of ER/BC plans is that there is a programme of training and awareness in place for all staff and members which is complied with. Also ensuring effective communication arrangements are in place.	**Sandy Muirhead**- Group Head Commissioning and Transformation	30/06/2026	**Green**	Members are given an introduction to emergency planning after they are elected and then on occasion when relevant updates are given via taking plans to the Committee for information. Staff are provided with updates and training where relevant in specialist areas e.g incident liaison officer training or rest centre training. A presentation on emergency planning was provided to staff in March 2026.	N/A	Workforce management / HR
Surrey Local Resilience Forum arrangements - Ensure the Council is an active member of the Surrey Local Resilience Forum and reflects any good practice in ER/BC plans, guidance and training.	The Council is an active member of the Surrey Local Resilience Forum and it is important that our ER/BC plans reflect any good practice, guidance and training.	**Sandy Muirhead**- Group Head Commissioning and Transformation	24/03/2027	**Green**	Spelthorne has always actively participated in the Surrey Local Resilience Forum through a presence at the Executive meetings and via delivery groups gaining knowledge of best practice in both emergency planning and business continuity.	Will continue to participate in SLRF meetings until LGR is implemented	Partnerships and collaboration governance

Assurance Title	Ensuring we meet our EDI duties and responsibilities						
Assurance Description	We have a duty to adhere to the Equality Act (2010). It is a priority for the Council to ensure we have workplace practices, and deliver services, that meet the required and expected standards to promote equal opportunities, diversity and inclusivity. We will seek to ensure we uphold and demonstrate our commitment to equality, diversity and inclusivity. We therefore need to ensure we allocate the necessary resources and harness the required skills and expertise to develop, promote and support implementation of our Equality and Diversity Policy.						
Assurance Assessment	Although the Council meets necessary tasks on EDI, due to resourcing issues it has lagged in being developed and taken forward proactively. An Inclusivity Group operate on an informal basis but we are now focusing on ensuring the strategy and objectives of that strategy will be met.						
Assurance Committee	Corporate Policy and Resources Committee	**Assurance Owner**	Sandy Muirhead	**Focus/Issue/Concern**	Focus	**High/Medium/Low**	

Assurance Actions

Title and Description	Purpose/Outcome	Owner/Job Title	Comp/Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Training and awareness - Ensure the Council develops and provides appropriate training and awareness for both officers and members.	A programme of training and awareness is in place, reviewed regularly and undertaken by officers and members.	**Emily Clayton**- HR Business Partner	09/07/2026	**Amber**	Mandatory Training is undertaken via our Workrite system by staff on an annual basis and to date 91% of staff have completed the training. For spring we are looking at the feasibility of more detailed training for key members of staff. Elected members receive some training on being elected but consideration is being given to further member training.	To seek further training for key staff	Workforce management / HR
EDI impact assessments - Ensure the Council has an appropriate process in place to undertake timely EDI impact assessments.	A process and guidance for undertaking EDI assessments is in place and complied with. The results of the assessments are reviewed and any guidance or procedures amended as required.	**Leigh Street**- Project Officer	31/08/2026	**Green**	EDI impact assessments (template available) are undertaken on relevant projects and strategies. A system has been set up via the Project Dashboard for a central log of assessments which can be reviewed regularly.	Development of central log completed.	Equalities and inclusion
EDI champions/EDI network - Ensure the Council has effective arrangements in place to identify and support EDI champions/EDI network.	EDI champions are in place across the Council, and have undergone appropriate training so EDI is integrated into service planning and delivery. Arrangements are in place for EDI champions to exchange knowledge on issues and good practice.	**Debbie O'Sullivan**- Human Resources Manager	30/09/2026	**Amber**	Currently we have an inclusivity working group. This is an informal group of staff from a range of services looking at greater integration and implementation of EDI. Will look to strengthen this grouping in line with West Surrey requirements. The group do exchange ideas and discuss in detail aspects of EDI plus ensure along with the Communications team key EDI topics are marked and celebrated as appropriate. Given current LGR and IRP workloads likely to be difficult to resource this group more effectively given staffing constraints	Issues of time management due to staff roles and resourcing ongoing but seeking to resolve	Equalities and inclusion

Oversight of the E&D Policy/ED&I Strategy - Ensuring the arrangements for the oversight of the E&D Policy/ED&I Strategy are in place and effective.	Oversight arrangements are in place to ensure there is assurance regarding the effectiveness of the E&D Policy/ED&I Strategy through Corporate Policy & Resources Committee and the Audit Committee.	**Sandy Muirhead**-Group Head Commissioning and Transformation	31/07/2026	**Amber**	An EDI strategy has been agreed by CPRC (April 2026) and EDI considerations are a necessary part of all Committee reports and projects. However, resourcing effective checking on activities is extremely limited and therefore there is a risk on full delivery..	Appropriate reporting on workforce and gender pay gap will be undertaken on an annual basis - so that is covered but extra activities will be limited.	Equalities and inclusion
Procurement strategy/standard contract terms - Ensure the Council has the appropriate arrangements in place in the Procurement strategy and standard contract terms to ensure contractors understand and comply with the Council EDI responsibilities.	Ensure that EDI expectations and requirements are reflected in the Council's procurement strategy and standard contract terms and that suppliers are held accountable for upholding appropriate EDI responsibilities.	**Linda Heron**-Legal Services Manager	31/07/2026	**Amber**	Working with Runnymede, who have embedded sustainability/EDI within their procurement routes, will ensure EDI is addressed within Spelthorne's procurements.	To ensure the new procurements via Runnymede team includes consideration of EDI.	Procurement and contract management
Equal pay/gender pay gap statistics and performance - Ensure the Council has, and uses, statistics and performance data to understand any equal pay/gender pay gap issues.	Ensure that equal pay/gender pay gap statistics are maintained, accurate and reported with any actions necessary identified and monitored.	**Debbie O'Sullivan**-Human Resources Manager	31/03/2027	**Green**	These statistics are collected annually and included in workforce data.	N/A	Performance management and data quality
KPIs in place and used and reported - Ensure the Council has identified appropriate KPIs for assessing the EDI compliance and performance and that there are effective mechanisms for reporting.	Ensure there is a suite of KPIs in place to monitor and manage compliance with the E&D Policy/ED&I Strategy. Ensure that relevant data is collected accurately, in a timely manner and reported.	**Sandy Muirhead**-Group Head Commissioning and Transformation	30/09/2026	**Green**	An EDI strategy has been developed and agreed by Committee. Targeted KPIs will be put in place including gender workplace reporting, % completion of EDI mandatory training each year.	N/A	Performance management and data quality

Assurance Title	Ensuring the Council's financial management and long-term planning arrangements are effective to secure financial sustainability
Assurance Description	Maintaining control and accountability of the Council's finances is one of our fundamental responsibilities, As such we need to have in place an effective and efficient financial management framework that enables us to manage our financial resources to meet our corporate objectives. The Council is under extreme pressure to demonstrate how it can manage its budget and ensure financial sustainability moving forward and pass that sustainable position on to West Surrey. It faces a particularly significant financial risk with respect to the need to realise significant capital receipts in 2026/27 in order to reduce the Minimum Revenue Provision charge to Revenue in 2027/28.
Assurance Assessment	Maintaining control and accountability of the Council's finances is one of our fundamental responsibilities, As such we need to have in place an effective and efficient financial management framework that enables us to manage our financial resources to meet our corporate objectives. The Council is under extreme pressure to demonstrate how it can manage its budget and ensure financial sustainability moving forward. Irrespective of the actual financial resources the Council has, we need to have a sound financial management framework in place. We also have a responsibility to demonstrate to incoming West Surrey that we are passing on a sustainable financial position. Council set a balanced Budget for 2026-27 and a Capital Programme for 2026-27 without need for any additional Borrowing. Updated Medium-Term Financial Strategy (MTFS) and Reserves Strategy indicates will still be reserves balances at end of 2028-29. However, this is dependent on the Council achieving investment asset sales in 2026/27 in line with the levels assumed in the MTFS. We know due to one sale not completing in 20252/6 MRP for 2026/27 will be £5m higher than the Budget anticipated, before then dropping away if that asset is sold in 2026/27.

Assurance Committee	Corporate Policy and Resources Committee	**Assurance Owner**	Altin Bozhani	**Focus/Issue/Concern**	Focus	**High/Medium/Low**	

Assurance Actions

Title and Description	Purpose/Outcome	Owner/Job Title	Comp/Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Financial procedures and policies are in place - Ensure that the Council has appropriate financial procedures and policies in place by reviewing them annually to ensure they remain appropriate and reflect the changing context and challenges of the Council. The Council updates the financial procedures, including the Financial Regulations in response to feedback and recommendations from internal and external auditors. In April 2026 Council approved amendments to the Financial Regulations with respect to sales ledger debt management controls.	It is essential that the Council has a suite of financial procedures that are appropriate, kept up to date and reflect the changing context and challenges of the Council. Procedures will be reviewed and fed into the Surrey LGR process. The sales ledger amendments to the Financial Regulations will tighten controls and ensure fully effective separation of duties. Key financial processes and controls are covered by the Annual Internal Audit Plan which each year covers a number of financial areas. We have in last year been receiving "reasonable" assurance conclusions for these areas.	**Altin Bozhani** - Interim Deputy Chief Finance Officer	30/09/2026	**Amber**	The review and required amendments will be completed as part of 2025-26 year processes. The process will be completed once external and internal audit complete their review and feedback findings.	Surrey LGR process	Financial management

Financial Regulations - Review the Council's Financial Regulations (FRs) to ensure they are fit for purpose, reflect good practice and are complied with.	Review the Council’s FRs to ensure they are up to date and reflect and structural, system or key personnel changes and communicate any changes. Constitution and Financial Regulations will be updated and superseded by the new arrangements for West Surrey. Aspects of the Financial Regulations relating to sundry debtor controls have been updated in April 2026 following an internal audit report.	**Altin Bozhani** - Interim Deputy Chief Finance Officer	30/09/2026	**Amber**	Will be reviewed and fed into Surrey LGR process.	To be fed into LGR process for new draft Financial Regulations for West Surrey. Financial Regulations updated and approved in April to reflect amendments relating to sales ledger parameters, arising from an Internal Audit.	Financial management
A robust and updated MTFS - Ensure that the Council prepares and maintains a robust MTFS, and protects the medium term financial sustainability of both itself and that of West Surrey Council.	Having a robust and regularly reviewed MTFS is an essential part effective financial management and understanding future financial pressures. An effective MTFS underpins the ongoing capacity to deliver services for residents. The P2 monitoring report going to CPRC 13th July reports on the updated position against MTFS set in February. MRP charge in 26/27 is £5m higher than when MTFS set due to one asset sale slipping. otherwise overall the projected outturn is in line with Budget. The quarterly monitoring reports will keep position under continuous review. A MTFS Update report will go to CPRC 12th October meeting.	**Altin Bozhani**- Interim Deputy Chief Finance Officer	30/07/2026	**Amber**	November 2025 CP&RC and December 2025 Council approved an updated MTFS for 2026-27. This is in accordance with the IRP workstream. Significant work was undertaken. On 26th February Council is due to approve a balanced budget without the need for exceptional financial support. Reserve projections indicate that reserves will not be exhausted by 31/3/28. Outturn report for 2026/27 identifies that £5m less reserves were required to balance 2025/26 outturn than was projected when the Medium Term Financial Strategy was updated. However, £5m more reserves will be required to be used in 26/27 to offset the impact of higher Minimum Revenue Provision as a result of the slippage of sale of an investment site in Sunbury. Key reason MTFS is amber is the dependency on achieving £170m (£15m slippage from 2025/26 plus £155m 2026/27 target) capital receipts in 2026/27 in order to bring Capital Financing Requirement and MRP down in line with projections for 2027/18 for West Surrey. We also need to assess implications and options for West Surrey with respect to BP site.	N/A. The Improvement and Recovery Commercial theme is overseeing the asset rationalisation programme. First phase commencing in May 2026.	Financial management

Budget setting guidance - Review the Council's budget setting guidance and process to ensure it is effective.	Having budget setting guidance that is comprehensive, up to date and communicated to budget holders is an important element of good financial management. It is also important to review that guidance after each budget is set.	**Altin Bozhani** - Interim Deputy Chief Finance Officer	01/07/2026	**Green**	Budget setting guidance issued for 2026-27. Budget for 2026-27.	N/A	Financial management
Budget monitoring guidance - Ensure that the Council has appropriate budget monitoring guidance in place.	Having budget monitoring guidance that is comprehensive, up to date and followed by budget holders is an essential element of good financial management.	**Altin Bozhani** - Interim Deputy Chief Finance Officer	30/09/2026	**Amber**	More work to be done to improve the monitoring cycle, clarity of reports. To work with members of Financial Reporting Group.	More work needs to be done to improve the monitoring cycle, clarity of reports. To work with members of Financial Reporting Group	Financial management
Capital strategy and programme - Review the Council's capital strategy and programme to ensure it is fit for purpose and affordable.	To ensure the Capital Strategy is reviewed regularly and reflected in the detailed capital programme with any amendments reflected and reported accordingly.	**Peter Worth**- Interim part time Treasury Management Accountant	30/06/2026	**Green**	Capital Programme and Strategy approved by Council 26/2/26 for 2026-27. Approved without the need for any additional borrowing.	N/A. Capital Spend will be reported on in the quarterly monitoring reports going to CPRC.	Financial management
Financial reporting – Member scrutiny - Ensure that arrangements are in place to secure effective Member scrutiny of the Council's financial policies and procedures.	Ensure that there is the appropriate and timely member oversight of financial management and reporting, through CP&R and the Audit Committee.	**Altin Bozhani**- Interim Deputy Chief Finance Officer	01/07/2026	**Green**	Progress has been made. The improvements are being embedded and will became BAU.	Monitoring timetable is being agreed. New process encapsulates online monitoring. Reports streamlined.	Financial management
Budget holder training / financial competency framework - Ensure there is comprehensive training provided and undertaken by all budget holders and that they meet the requirements of the financial competency framework.	Deputy CFO undertook a number of training sessions with budget holders in May. Ensuring the Budget holders have received comprehensive training and meet the requirements of the financial competency framework is an essential element of good financial management. We will review further as part of the CIPFA FM Self Assessment.	**Altin Bozhani**- Interim Deputy Chief Finance Officer	30/09/2026	**Amber**	Process, system, culture change and training has been provided for finance and budget holder side. We now need to allow time for that become embedded and to evaluate the impact of that training. Training programme for Councillors to be identified and rolled out.	Allow impact to become embedded and then review. Provide training for councillors.	Workforce management / HR

Capacity and expertise of the Finance Team - Ensure that the Finance Team has sufficient capacity and expertise to support effective financial management.	Having a Finance Team with the necessary capacity and capability is essential to support effective financial management. Such capacity and expertise should be reviewed regularly and improvements / changes made in a timely manner.	**Terry Collier**- Deputy Chief Executive	31/07/2026	**Amber**	Significant work undertaken. Additional team members with significant experience and skills recruited included part time collection fund accountancy consultant, TM accountant, closing accountants, new DCFO. Finance team structure reviewed and restructured in November 2025. A really productive team away day took place in May. One member of staff has given their notice, so there is a need to address an additional vacancy in the team. Recruitment underway.	Continuously refresh the skills of the team. Undertake recruitment to fill the vacancy.	Workforce management / HR
Financial management arrangements align with CIPFA's Financial Management Code - Undertake regular reviews of the Council's financial management arrangements to ensure they align with CIPFAs FM Code.	It is important to be able to demonstrate compliance / conformance with best practice guidance to provide assurance regarding the appropriateness and effectiveness of the Council's financial management arrangements.	**Altin Bozhani**- Interim Deputy Chief Finance Officer	30/09/2026	**Amber**	It will be assessed during the accounts closing process. Work to start in July/August.	Undertake a refresh of the self-assessment against the FM Code in Summer/autumn 2026	Financial management
Improving the robustness of the statement of accounts - Progress improving the robustness of the statement of accounts and move to position where external audit are able to issue a positive (non-disclaimer opinion).	Address prior year auditor recommendations and ensure minimal audit findings for 2025-26.	**Altin Bozhani**- Interim Deputy Chief Finance Officer	30/09/2026	**Amber**	It will be assessed during the 2025-26 accounts closing process. Draft Outturn report approved by CPRC May 26th.	Being managed through close of accounts plan.	Financial management

Assurance Title	Ensuring there are effective governance arrangements in place to deliver the IRP
Assurance Description	The appointment of Commissioners by MHCLG has required the Council to develop an Improvement and Recovery Plan (IRP). This is a significant programme of reviews and improvements to create stability in key operational areas and address underlying financial sustainability issues. The IRP has its own governance framework and is overseen by the CP&R Cttee. It is however a major challenge for the Council and one that requires effective governance to deliver.
Assurance Assessment	The Council's ability to deliver effective and sustainable improvement and recovery is directly linked to robust performance monitoring, evidence-based decision making and active risks management.

Assurance Committee	Corporate Policy and Resources Committee	**Assurance Owner**	Linda Heron	**Focus/Issue/Concern**	Focus	**High/Medium/Low**	

Assurance Actions

Title and Description	Purpose/Outcome	Owner/Job Title	Comp/Review Date	R/A/G/B	Status	Corrective Action	Governance Theme
Tracking actions and milestones - Maintain a tracker of actions and milestones to ensure the delivery of the IRP.	To deliver a major project like the IRP is a significant challenge and it is therefore essential that there are arrangements in place for timely and accurate performance monitoring.	**Dan Dredge** - Programme Manager	30/09/2026	**Green**	Key actions and milestones are maintained through Plans on a Page and reported to the Improvement and Recovery Board. Delays in delivery are identified through regular monitoring and mitigating actions are agreed where required.	Continue to monitor delivery against milestones and review the effectiveness of mitigation actions where delivery issues arise.	Project and programme management
Change request management - Ensure robust arrangements are in place to manage change requests.	Many programmes and projects require changes as they progress. It is critical that any changes proposed are agreed and implemented effectively. This requires appropriate performance monitoring, transparency and risk management.	**Dan Dredge**- Programme Manager	30/09/2026	**Green**	Change logs are maintained alongside Plans on a Page. A documented change management approach is in place, including defined change categories and formal change request processes. At theme level, change requests are managed through established change control arrangements. At programme level, proposed changes are presented to the Improvement and Recovery Board for approval and significant changes to delivery are progressed through the Council's formal decision-making process in line with the Council's constitution. Formal change processes have been used to support programme delivery.	Continue to monitor the effectiveness of change control arrangements and ensure significant changes are escalated through the appropriate governance route.	Project and programme management

Reporting arrangement to the Improvement and Recovery Board - Ensure that the arrangement to provide monthly reports to Improvement and Recovery Board are in place and effective.	Having robust governance in place for a major programme as the IRP is essential. The Improvement and Recovery Board rely on timely and accurate performance monitoring, transparency and risk management.	**Dan Dredge**-Programme Manager	30/09/2026	**Green**	Monthly reports are being produced to and presented at Improvement and Recovery Board; the form and the contents of the reports are refined as necessary to address feedback from the Board.	N/A	Performance management and data quality
Reporting to Audit Committee, CP&RC and Council - Ensure there are appropriate and timely reports to the Audit Committee, CP&R Committee and full Council to enable them to discharge their specific responsibilities.	Ensure that the arrangements to support the roles of the Audit Committee, CP&R Committee and full Council are in place and effective to ensure appropriate oversight and assurance.	**Nic Fell**-Programme Director	30/09/2026	**Green**	Reports to Audit Committee, CPRC and Council have been presented in line with the required timescales	Add further dates to Forward plan for reporting to Audit Committee, CPRC and Council	Decision making
Reflect actions in Annual Governance Statement - Ensure that the governance arrangements relating to the delivery of the IRP are considered and reflected in the Council's Annual Governance Statement.	The IRP is a significant programme and relies on effective governance. In light of this it is appropriate that the effectiveness of those governance arrangements are included in the Council's Annual Governance Statement.	**Linda Heron/Terry Collier**-Group Head Corporate Governance/ Deputy Chief Executive (s.151)	30/09/2026	**Amber**	Draft AGS approved by Audit Committee in June. Work is ongoing to develop and implement arrangements for monitoring, tracking and reporting on delivery of IRP outcomes within the context of AGS.	Early implementation of arrangements	Legislative compliance
Maintain decisions log - Ensure that the decisions needed to ensure the effective delivery of the IRP are recorded in a decisions log.	The successful delivery of the IRP will involve many specific decisions and to ensure transparency, accountability and evidence-based decision making it is essential that these are captured in a decisions log.	**Dan Dredge**-Programme Manager	30/09/2026	**Amber**	A decisions log is maintained and reviewed through Board governance arrangements. Work is underway to define the threshold for recording key programme decisions, ensuring that decisions with strategic, governance or delivery implications are captured appropriately while avoiding the inclusion of routine operational matters.	Review and improve the decisions log to ensure significant programme and strategic decisions are captured consistently.	Decision making
Programme risks and issues are reported to the Improvement and Recovery Board - Ensure that programme risks and issues are identified, managed and reported to the Improvement and Recovery Board.	The successful delivery of any major programme needs to have effective arrangements in place to identify and manage risks.	**Nic Fell**-Programme Director	30/09/2026	**Green**	Programme risks are maintained by the PMO and key risks are reported to the Improvement and Recovery Board. Key issues are escalated to the Board where appropriate and reporting arrangements have been refined in response to Board feedback.	Continue to assess and refine the effectiveness of risk and issue reporting arrangements.	Risk management

Maintain records and logs of escalation procedure instances - Ensure that there are arrangements in place to record where matters have been escalated to senior management or the IRP Board or CP&R Committee for decision.	Good programme governance includes processes and procedures to ensure any issues are escalated appropriately to enable effective action to be taken.	**Dan Dredge**- Programme Manager	30/09/2026	**Amber**	Risk management and change management procedures define escalation routes and responsibilities. Issues requiring senior management intervention have been escalated through the Improvement and Recovery Board where appropriate. Matters requiring formal decisions are progressed through established governance arrangements to relevant Committees.	Keep under review	Decision making
All activities comply with the Council's Contract Standing Orders - Ensure that any matters that require procurement or contract management to deliver the IRP comply with the Council's Contract Standing Orders.	Where procurement or contract management is required to deliver the IRP it is essential that the Council's Contract Standing Orders are complied with.	**Linda Heron**- Group Head - Corporate Governance	30/09/2026	**Amber**	Tendency to rely on the waiver procedure to secure fast solutions jeopardise delivery of value for money	Keep under review	Procurement and contract management
Budget monitoring - Ensure that there are monthly budget monitoring reports provided to the Improvement and Recovery Board.	It is essential that the IRP process has oversight of any associated costs through timely and accurate budget monitoring information.	**Terry Collier**- Deputy Chief Executive	30/09/2026	**Green**	Monthly budget monitoring updates have been presented at each Board meeting from April; all expenditure to date is within the budget.	Keep under review	Financial management

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Committee Report Checklist

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

Stage 1
Report checklist – responsibility of report owner

ITEM	Yes / No	Date
Councillor engagement / input from Chair prior to briefing		
Relevant Group Head review		
MAT+ review (to have been circulated at least 5 working days before Stage 2)	**AB**	**7/7/2026**
This item is on the Forward Plan for the relevant committee		
	Reviewed by	
Finance comments (circulate to Finance)	**AB**	**7/7/2026**
Risk comments (circulate to Lee O'Neil)		
Legal comments (circulate to Legal team)	**LH**	**6/7/2026**
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 5 working days before MAT	**LH**	**6/7/2026**
S151 Officer commentary – at least 5 working days before MAT	**TC**	**6/7/2026**
Commissioner engagement		
	P.Robinson	No issues
		Comments in S. 7
Confirm final report cleared by MAT	**AB**	**7/7/2026**

Audit Committee

23rd July 2026

Title	Statement of Accounts 2025/26 – delay in publication
Purpose of the report	To inform Members of the reasons for delay
Report Author	Peter Worth, Financial Reporting and Treasury Management Consultant
Ward(s) Affected	All Wards
Exempt	No
Exemption Reason	N/A
Corporate Priority	Resilience
Recommendations	Committee is asked to note the reasons for the delay in publishing the Statement of Accounts for 2025/26.
Reason for Recommendation	Local authorities are statutorily required to publish the annual statement of accounts by 30 June. This report explains why that has not been possible for 2025/26 and plans to resolve this position.

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

What is the situation	Why we want to do something
The Council's statement of accounts is close to completion. However, an error in the Collection Fund, the account used to manage Council Tax and Business Rate income, was discovered towards the end of the closedown programme. This is potentially a material sum affecting both 2025/26 and previous years	To inform Members of the reasons for the delay in publication and the steps being taken to address the delay.
This is what we want to do about it	**These are the next steps**
Officers are engaging an external collection fund specialist through LG Futures, a Local Government Accounting Consultancy, to review the Council's collection fund accounting arrangements to resolve the issues in July 2026.	Complete the engagement process, update the Statement of Accounts as appropriate, and publish the Statement of Accounts.

2. Key issues

2.1. This report explains to Members why the publication of the 2025/26 Statement of Accounts has been delayed beyond the statutory deadline of 30 June 2026.

Statutory position

2.2. Regulation 15 of the Accounts and Audit Regulations 2015 as amended by the Accounts and Audit (Amendment) Regulations 2024 require local authorities to make their annual statement of accounts available for public inspection "on or before the first working day of July of the financial year immediately following the end of the financial year to which the statement relates". In other words publish draft accounts by 30 June.

2.3. Where a local authority has not been able to publish the draft accounts by the statutory publication date, Regulation 9A requires the local authority to publish a notice stating that it has not been able to publish, the reasons for this and that it will publish as soon as reasonably practicable. The Council published this notice on 30 June 2026 on its website which is at:

Notice of delay in publishing the 2025-26 unaudited Statement of Accounts.pdf

Current position

2.4. The Council's Statement of Accounts for 2025/26 have been drafted but the internal quality assurance review has highlighted a material error in the amount of income to be credited to the Council's General Fund from business rates and council tax. An initial assessment is that this dates several years.

2.5. When issuing the Statement of Accounts for publication, the S.151 officer is making a personal statement that he regards the statements as presenting a "true and fair view" of the Council's financial performance and financial position. Clearly knowing that there is a potential material error means that the S.151 Officer could not knowingly publish those accounts until the error is resolved.

Background

2.6. As Members will be aware, there has been a substantial backlog in the number of audit opinions issued for local authority accounts, which central government is addressing through its backstop arrangements. This has resulted in most English local authorities receiving disclaimed audit opinions for the years 2018/19 to 2024/25.

2.7. Nationally the position appears to be improving with about 80% of local authorities having published draft statement by 30 June 2026. However, those accounts are only as good as the underlying supporting evidence.

2.8. The Council is on a financial improvement journey. The background to this is the lack of any external audit of the financial statements for the period 2018/19 to 2022/23 when BDO issued five disclaimed opinions on 13/12/2024 and qualified opinions were issued by the previous auditor, KPMG in the previous five years as set out in Table 1 below. KPMG qualified the value for money assessment because the Annual Governance Statement did not comply with the CIPFA/SOLACE Good Governance Framework.

Table 1 External audit opinions

Fin'l Year	Auditor	Opinion type	Date issued	Time after Y/E
2013/14	KPMG	Except for non-compliant AGS	18/9/2014	6 months
2014/15	KPMG	Except for non-compliant AGS	28/9/2015	6 months
2015/16	KPMG	Except for non-compliant AGS	30/9/2016	6 months
2016/17	KPMG	Except for non-compliant AGS	19/2/2019	2 yrs 11 months
2017/18	KPMG	Adverse for Investment Property	19/6/2023	5 yrs 3 months
2018/19	BDO	Disclaimed	13/12/2024	5 yrs 9 months
2019/20	BDO	Disclaimed	13/12/2024	4 yrs 9 months
2020/21	BDO	Disclaimed	13/12/2024	3 yrs 9 months
2021/22	BDO	Disclaimed	13/12/2024	2 yrs 9 months
2022/23	BDO	Disclaimed	13/12/2024	1 yr 9 months
2023/24	GT	Disclaimed	25/2/2026	1 yr 11 months
2024/25	GT	Disclaimed	24/2/2026	11 months

2.9. When the statement of accounts was subject to audit in 2023/24, Grant Thornton concluded that:

- there was an absence of accounting records to support the financial statements;
- material key judgements and estimates within the accounts were not supported by suitable management assessments;
- the disclosures in the accounts did not comply with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom (the Code);
- the financial statements lacked complete and accurate supporting underlying evidence for audit purposes;
- several financial balances lacked sufficient evidence for the auditor to obtain assurance due to poor or missing audit evidence;
- the absence of adequate reconciliations to support key figures in the financial statements including the bank account and collection fund;
- Minimum Revenue Provision appeared to be materially understated;
- there was insufficient capacity and capability within the existing financial team to produce suitable accounts for audit with accompanying audit evidence.

2024/25 Statement of Accounts

2.10. An independent external review of the draft 2024/25 Statement of Accounts originally due to be published in June 2025 identified 25 key issues including:

- a £3.8m difference between the Comprehensive Income and Expenditure Statement (CIES) and the movement in the net worth of the balance sheet from 31/3/2024 to 31/3/2025;

- total reserves reported in the Movement in Reserves Statement did not agree to the balance sheet;
- cash and cash equivalent balances at 31 March 2025 reported in the balance sheet were £1m different to the cash flow statement;
- amendments had been made to the prior year comparatives without any explanation or prior year adjustments – this was a practice which had been going on since the last complete audit in 2018/19 and was highlighted in BDO's audit reports on the years since 2018/19;
- two primary statements had not been produced, namely the collection fund and the group accounts;
- the Capital Financing Requirement (CFR) had not been reconciled to the balance sheet with a gap of c.£34m, supporting Grant Thornton's concerns about the level of MRP being charged;
- the Council's draft accounts failed more than 50% of the consistency checks required under the Code;
- the Narrative Report did not mention of the financial performance of the Council's companies or the key service objectives of the Council and was inconsistent with the Statement of Accounts;
- the Annual Governance Statement did not set out the seven key principles of the CIPFA/SOLACE Framework and how these were addressed by the Council's governance arrangements nor did it include an action plan setting out how it would address the recommendations in the Best Value inspection report and the external audit report.

2.11. In the light of this review, additional specialist financial reporting expertise was engaged and the Statement of Accounts completely re-drafted and published in mid-September 2025. The revised Statement was produced in landscape format and colour replacing the previous monochrome portrait layout, but more importantly had the Code consistency checks built into it to ensure internal consistency of figures reported.

Financial improvement journey

2.12. The Council is on a financial improvement journey which started in June 2025. Based on experience at other local authorities, this usually takes three years:

- **Year One** is sorting the financial reporting issues i.e. producing a Statement of Accounts which fully complies with the Code. This stage resulted in the revised Statement published in September 2025;
- **Year Two** has two aspects:
  - (a) Improving capacity and capability within the Finance Team. This has been achieved by:
    - i. engaging a number of financial reporting specialists,
    - ii. providing closedown training to all Finance staff
    - iii. implementing a standard suite of closedown working papers for all aspects of the Statement of Accounts with tailored quality assurance processes to ensure Code compliance

iv. instituting rigorous quality assurance review of all statements and disclosures

(b) identifying, investigating and resolving legacy issues:

i. reasons for the material imbalance between the CFR and the balance sheet have been investigated. This has resulted in 3 prior year adjustments to correct errors dating back to 2016/17

ii. there was a £2.6m error on the Financial Instruments Revaluation Reserve dating back to 2024/25 which should have been largely cleared when the majority the Council's pooled investment funds were sold;

iii. the MRP policy was updated in November 2025 to comply with the Statutory Direction to set MRP in full compliance with the Statutory MRP Guidance issued by MHCLG

iv. quality assurance review of the Collection Fund has identified cumulative errors of at least £2m which appear to date back to 2024/25

- **Year Three** is moving onto a stable business as usual basis with all the quality assurance processes bedded in and resolving any issues highlighted by the external audit of the 2025/26 Statement of Accounts.

2.13. Given that the Council becomes part of the new West Surrey unitary authority from 1 April 2027, it is vital that the issues identified in 2025/26 and previous years are resolved before records and corporate knowledge are inevitably lost on transfer to the new authority. This is also about ensuring that the financial position of the Council minimises the financial risks for the new authority so that it can set a financially sustainable budget with effect from 1 April 2027.

2.14. It should be emphasised that the above processes are designed to reduce the risk of material misstatement on the accounts, but will not eliminate this entirely, particularly when the Council has had disclaimed audit opinions for the period 2018/19 to 2024/25 and no effective external audit for the period 2018/19 to 2022/23.

3. Options appraisal and proposal

3.1. This report is "to acknowledge" only. As soon as the Collection Fund accounting issues are resolved, the Statement of Accounts will be published – the aim is end of July/beginning of August.

4. Risk and assurance implications

4.1. There are no financial penalties arising from late publication of a local authority's accounts. The main risk is failing to adequately investigate and resolve issues arising from the closedown and external audit processes, which could then transfer underlying financial problems to the new West Surrey unitary authority.

5. Legal comments

5.1. The Accounts and Audit Regulations 2015 (as amended) ("the 2015 Regulations") contain requirements for the commencement by a specified date of the period for the exercise of public rights in relation to the Council's annual statement of accounts. Local electors have the right to inspect the

Council's accounting records and make their objections or other comments to the Council's external auditors.

5.2. Where such period has not been commenced as prescribed by the 2015 Regulations, the Council is required to publish a notice on its website as soon as reasonably practicable stating that the statutory date has not been met and explaining the reasons for the delay.

6. Financial implications

6.1. The fee for the work by LG Futures will £8,995 excluding VAT. This is considerably less than the fee paid last year of £20,000 to the previous consultant.

Corporate implications

7. Commissioners' comments

7.1. Commissioners are pleased with the substantial progress made by the Council in correcting their financial statements. They fully support the S.151 Officer's position of not publishing the accounts until he is satisfied that they represent a "true and fair" view.

8. S151 Officer comments

8.1. As S151 Officer I cannot publish the Statement of Accounts for publication until I am satisfied that they represent a "true and fair view" of the Council's financial performance and financial position. Clearly knowing that there is a potential material error in the Collection Fund means that this is not possible. I am confident that engaging specialist support will resolve the position in July enabling publication. The late publication will not delay the external auditors work and give an improved audit opinion.

9. Monitoring Officer comments

9.1. The Monitoring Officer reiterates comments in section 5 of this report and the importance of the publication of the notice in compliance with the 2015 Regulations.

10. Procurement comments

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

11. Equality and Diversity

11.1. There are no equality and diversity issues arising.

12. Sustainability/Climate Change Implications

12.1. There are no sustainability or climate change considerations arising.

13. Other considerations/LGR considerations

13.1. The quality of the Statement of Accounts will have a direct impact on the financial position and budget-setting for the new West Surrey unitary authority. Hence it is essential that financial issues identified during the closedown process are investigated and resolved.

Contact: *Peter Worth, Financial Reporting and Treasury Management Consultant, p.worth@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: None

Appendices: None

Spelthorne Borough Council
Services Committees Forward Plan and Key Decisions

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

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

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

Spelthorne Borough Council

Service Committees Forward Plan and Key Decisions for 1 July 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 07 2026	Governance Assurance Register	Non-Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 23 07 2026 Audit Committee 24 09 2026	Statement of Accounts 2025/26	Non-Key Decision	Public	Altin Bozhani, Interim Deputy Chief Finance Officer
Audit Committee 24 09 2026	Governance Assurance Register	Non-Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 24 09 2026	Internal Audit Progress Report	Non-Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 24 09 2026	Report from Committee Chair on Work of the Audit Committee	Key Decision	Public	Councillor Jon Button, Leader of Labour Group
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	Non-Key Decision	Public	Lee O'Neil, Deputy Chief Executive

Date of decision and decision maker	Matter for consideration	Key or non-Key Decision	Decision to be taken in Public or Private	Lead Officer
Audit Committee 26 11 2026	Improvement and Recovery Plan Progress Updates	Non-Key Decision	Public	Nic Fell, Programme Director
Audit Committee 26 11 2026	Internal Audit Progress Report	Non-Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership
Audit Committee 28 01 2027	Governance Assurance Register	Non-Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 04 03 2027	Governance Assurance Register	Non-Key Decision	Public	Lee O'Neil, Deputy Chief Executive
Audit Committee 04 03 2027	Internal Audit Annual Conclusion 2026/2027	Non-Key Decision	Public	Iona Bond, Deputy Head of Southern Internal Audit Partnership

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