

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

Present:

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

Councillors:

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

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

In Attendance: Councillors C. Bateson

1/26 Apologies and Substitutes

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

2/26 Minutes

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

3/26 Disclosures of Interest

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

4/26 Draft Grant Thornton Audit Findings Report

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

Overall, Grant Thornton observed positive progress against previous recommendations.

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

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

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

5/26 Risk Assurance Update

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

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

6/26 Improvement and Recovery Plan Progress Updates

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

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

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

7/26 Committee Forward Plan

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

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

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