

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		
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)		
Relevant Group Head review		
MAT+ review (to have been circulated at least 5 working days before Stage 2)		
This item is on the Forward Plan for the relevant committee		
	Reviewed by	
Finance comments	OO	13/11/25
Risk comments	LO	05/11/25
Legal comments	LH	13/11/25
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
Monitoring Officer commentary – at least 5 working days before MAT	L Heron	13/11/25
S151 Officer commentary – at least 5 working days before MAT	T.Collier	13/11/25
Confirm final report cleared by MAT		

Audit Committee

27 November 2025

Title	Risk Management/Corporate Risk Register (new format)
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	
Corporate Priority	Community Addressing Housing Need Resilience Environment Services
Recommendations	Committee is asked to: a. Note progress with the development of a new Risk Management Framework and Policy based on a governance assurance approach to risk management. b. Review the worked examples shown in Appendix A , which outline how the Council's key areas of governance will be addressed under these new arrangements within the revised approach, and c. Provide comments on any suggested improvements necessary to provide assurance that key governance areas of the Council are addressed effectively.
Reason for Recommendation	To ensure that the Audit Committee is satisfied that the proposed templates will assist in providing continual assurance that the Council is managing its key governance areas effectively.

1. Executive summary of the report

What is the situation	Why we want to do something
<ul style="list-style-type: none">As part of ongoing improvements to the Council's Risk Management arrangements the authority is moving to a governance assurance-based approach to its Risk Management Framework and Policy. This will include adapting all the Council's current risk registers into the new	<ul style="list-style-type: none">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.

proposed templates to take account of this new approach.	
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"> The current Corporate Risk Register will need change to aligned with the new governance assurance approach. Work on this has already commenced with a range of worked examples developed which specify how governance assurance information will be presented within the new approach. 	<ul style="list-style-type: none"> The Committee is asked to review the examples provided in Appendix A and the proposed Assurance Level tracker in Appendix B so that any suggested improvements to the Corporate Risk Register can be considered prior to the formal adoption of the new Risk Management Framework and Policy.

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 is in the process of making a range of improvements to its risk management arrangements, incorporating moving to a governance assurance-based approach and new Framework and Policy.
- 2.2 This approach will have less emphasis on scores, which are inherently subjective, and have a focus 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 The new approach will be designed to give the Audit Committee confidence and assurance that the Council's governance arrangements are effective and being complied with, and it will also identify practical actions to provide and maintain that confidence and assurance.
- 2.4 Work is already underway developing all the necessary supporting documentation, including how the Council will capture and manage its key areas of assurance, the assessment process, roles and responsibilities, how and where this will be reported and the training resources required. Initial training for key officers was provided in September 2025 to introduce them to the new approach.
- 2.5 As part of that work, all risk registers previously used by the Council, including the Corporate Risk Register, will need to be adapted and aligned to this new approach. It will not be possible to finalise the new registers and get these formally agreed until the wider Governance Assurance (Risk Management) Framework and Policy is approved by the Corporate Policy and Resources Committee, which is planned for 19 January 2026.
- 2.6 In making such changes, it is important that this Committee understands how the key areas of governance will be described and addressed within the new documentation so that it has assurance that the Council will have the necessary arrangements in place to address the key risks and challenges faced by the Council.

- 2.7 In order to assist this process, **Appendix A** provides examples of how some of the Council's key governance areas will be presented within the new approach, so that the Committee can provide some early feedback to assist in making any further improvements necessary. **Appendix B** shows a proposed assurance level tracker that would be completed / added to for each Audit Committee meeting to highlight any changes in assurance levels.
- 2.8 **Appendix C** provides a reconciliation to show how the risks in the Corporate Risk Register are proposed to be incorporated into the new governance assurance approach.
- 2.9 Whilst these changes are made, this Committee can be assured that the Council is continuing to monitor and manage risks in accordance with its existing risk management arrangements. It is also important to note that the Audit Committee's consideration of risk and governance assurance moving forward has been considered as part of an independent review of the Committee's effectiveness (an item on the agenda).
- 2.10 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 risk / governance areas are owned and managed appropriately.
- 2.11 One of the outcomes of the change in approach will be to place a greater responsibility of the various Committees of the Council to scrutinise the detailed governance assurance registers of their respective Departments and Services. This will itself be a source of assurance to the Audit Committee that Departments and Services are being held accountable for the effective management of risk and their governance responsibilities.
- 2.12 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.

3. Options appraisal and proposal

- 3.1 **Option 1 (Recommended)** – The Committee is asked to:
- (a) Note progress with the development of a new Risk Management Framework and Policy based on a governance assurance approach to risk management.
 - (b) Review the worked examples shown in **Appendix A and Appendix B**, which outline how the Council's key governance areas will be addressed under these new arrangements within a revised Governance Assurance Register template.
 - (c) Provide comments on any suggested improvements necessary to provide assurance that key risks to the Council are addressed effectively, and
 - (d) Consider and comment on the new proposed governance areas (in **Appendices B and C**) to the extent that Committee is satisfied that they cover the key areas of the Council's governance.

This will give the Committee the opportunity to provide valuable input into the development of the Council's revised governance assurance register format, which will form a key part of the new overall approach.

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

4. Risk implications

- 4.1 The Council's Corporate Risk Register outlines the key corporate and strategic risks impacting the authority. The change to a governance assurance approach through a new Framework and Policy will ensure that the Council has all the necessary governance arrangements in place to manage those key areas effectively, and through 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 associated adoption of a new governance assurance register can be delivered within existing resources. Any minor costs relating to staff training, development of supporting documentation, and updates to reporting systems are expected to 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 In accordance with the Accounts and Audit Regulations 2015, Regulation 3 the Council is required to have sound system of internal control to ensure effective exercise of its functions, financial and operational management, and arrangements for the management of risk.
- 6.2 The proposed Governance Assurance Framework and Policy assist the Council in discharging this statutory duty.

Corporate implications

7. S151 Officer comments

- 7.1 Having an appropriate Framework supports ensuring that the Council is able to gain assurance on the arrangements for managing risks including financial risks. Additional budget had been made available to cover the cost of bringing in the consultant to assist officers to develop the new proposed approach. The proposed approach is consistent with recommendations within the Governance theme of the approved Improvement and Recovery Plan.

8. Monitoring Officer comments

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

9. Procurement comments

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

10. Equality and Diversity

- 10.1 The revised Governance Assurance approach will incorporate any governance arrangements required to ensure the effective discharge of the Council's responsibilities and duties relating to Equality, Diversity and Inclusion within the Council.

11. Sustainability/Climate Change Implications

- 11.1 The revised Governance Assurance approach will incorporate any governance arrangements required to ensure the effective discharge of the Council's responsibilities and targets relating to sustainability and climate change within the Council.

12. Other considerations

- 12.1 Under the new governance assurance arrangements governance owners will be required to provide regular updates to their appropriate service committees on any key risks relating to their overview areas.

13. Timetable for implementation

- 13.1 If the Committee agrees with the recommended option the approach will be applied across all services to ensure a consistent and comprehensive assurance capture of key governance areas. It is anticipated that this will take two or three committee cycles to fully work up.
- 13.2 In parallel officers will follow up with the Chairs of the Policy Committees to incorporate into their Committee's Forward Plans a planned approach for incorporating scrutiny of the relevant governance areas covering both key strategic areas and those applicable at service / operational level.
- 13.3 It will not be possible to formally progress the above new Framework and Policy until it is approved by the Corporate Policy and Resources Committee, which is planned for 19 January 2026.

14. Contacts

- 14.1 Lee O'Neil – Deputy Chief Executive (l.o'neil@spelthorne.gov.uk)
- 14.2 Rob Winter – ARGC Ltd. (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 – Worked examples of how information relating to key governance areas of the Council will be presented in the revised approach.

Appendix B – a proposed assurance level tracker that will show any changes in the assurance levels for each Audit Committee meeting.

Appendix C – a reconciliation to show how each of the risks included in the Corporate Risk Register are proposed to be incorporate into the new approach.