

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	13/05/26
Relevant Group Head review	Y	21/04/26
MAT+ review (to have been circulated at least 5 working days before Stage 2)	Y	21/04/26
This item is on the Forward Plan for the relevant committee	Y	21/04/26
	Reviewed by	
Finance comments (circulate to Finance)		
Risk comments (circulate to Lee O’Neil)	LO	06/05/26
Legal comments (circulate to Legal team)	LH	11/05/26
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	11/05/26
S151 Officer commentary – at least 5 working days before MAT	T.Collier	12/05/26
Commissioner engagement	L O’Neil	15/05/26
	Delete as applicable:	Comments in S. 7
Confirm final report cleared by MAT		

Audit Committee

19 May 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	<p>Committee is asked to: Committee is asked to:</p> <p>a. Consider the further progress with the implementation of a new Governance Assurance Framework and Policy.</p> <p>b. Consider the overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register (Appendix A).</p> <p>c. Review the six Governance Assurance Areas which will be presented for review at this meeting of the Committee (Appendix B), and</p> <p>d. Provide comments on any suggested improvements necessary to provide assurance that key governance areas of the Council are being addressed effectively.</p>
Reason for Recommendation	To ensure that the Audit Committee is satisfied that the proposed Governance Assurance Areas and Register will provide continual assurance that the Council is managing its key governance areas effectively.

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

What is the situation	Why we want to do something
<ul style="list-style-type: none"> As part of ongoing improvements to the Council’s Risk Management arrangements 	<ul style="list-style-type: none"> The change to a governance assurance approach forms part of a range of

the authority has moved to a governance assurance-based approach.	improvements to the Council’s risk management arrangements following comments received in a number of external reviews.
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"> A new Governance Assurance Framework and Policy have been approved. A new Governance Assurance Register developed to replace the previous Corporate Risk Register for consideration by the Audit Committee. 	<ul style="list-style-type: none"> The Committee is asked to note the 12 Governance Assurance Areas and review the 6 areas which will be considered in detail at this Committee. The other 6 areas will be considered at the next Meeting of the Committee on 23 June.

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. A new Governance Assurance Framework and Policy was approved by Corporate Policy and Resource Committee on 19 January 2026.
- 2.2 This new 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 The new approach is designed to give the Audit Committee confidence and assurance that the Council’s governance arrangements are effective and being complied with and identifies practical actions to provide and maintain that confidence and assurance. Work has been progressing 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, and how and where this will be reported.
- 2.4 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. Whilst this work has been undertaken, risk owners have continued to maintain an oversight of key risks during the transition process.
- 2.5 As part of the development of the new approach, training has been provided to key officers and Members outlining how the new approach had been developed, how it would operate in practice, and the format of reports to be received by both the Audit Committee and Service Committees. To date 49 officers and 24 Councillors have attended the training provided by the Council’s external governance assurance/risk management advisor, Rob Winter.
- 2.6 Group Heads have engaged positively with the process and devoted appropriate time to providing the required information. Senior managers and

other officers have also contributed, enabling the assurance system to be populated effectively.

- 2.7 Senior Management (MAT+) have considered all 12 governance assurance areas for moderation and quality control, ensuring ownership at the top of the organisation.
- 2.8 **Appendix A** shows the 12 Governance Assurance Areas which form the basis of the new Governance Assurance Register, with the overall assurance level assessment shown as **low**, **medium** or **high**.
- 2.9 **Appendix B** provides the Governance Assurance Reports for the 6 Governance Areas which the Committee is asked to review and comment on for this meeting. 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
- 2.10 The Committee will be asked to review and comment on the remaining 6 Governance Areas at the next meeting of the Committee on 23 June 2026.
- 2.11 A timetable outlining the dates for future updates is provided in **Appendix C**, which also includes the scheduled updates for service Committees.

3. Options appraisal and proposal

- 3.1 **Option 1 (preferred option)** Committee is asked to:
- (a) Consider the further progress with the implementation of a new Governance Assurance Framework and Policy.
 - (b) Consider the overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register (**Appendix A**).
 - (c) Review the six Governance Assurance Areas which will be presented for review at this meeting of the Committee (**Appendix B**), and
 - (d) Provide comments on any suggested improvements necessary to provide assurance that key governance areas of the Council are addressed effectively.
- 3.2 **Option 2** – The Committee could propose an alternative approach.

4. Governance and risk considerations

- 4.1 The Council's Governance Assurance Register outlines the authority's governance arrangements in place to provide assurance that key corporate and strategic risks impacting the authority are effectively managed. The change to a governance assurance approach through a new Framework and Policy together with training and monitoring will ensure that effective governance is embedded within the culture of the organisation.

5. Financial implications

- 5.1 The development and implementation of the new Governance Assurance Framework and the Governance Assurance Register can be delivered within existing resources. Any minor costs relating to ongoing staff training, development of supporting documentation, and updates to reporting systems will be met from current service budgets. Over time, strengthening the Council's governance assurance arrangements is expected to support more effective financial planning and help mitigate the likelihood of unanticipated financial pressures arising from weakness or failures in governance.

6. Legal comments

- 6.1 The Accounts and Audit Regulations 2015 require the Council to have "...a sound system of internal control which... includes effective arrangements for the management of risk" (section 3(c)).
- 6.2 The implementation and ongoing development of a governance assurance framework for managing risks supports the Council in discharging its statutory duty.

Corporate implications

7. Commissioners' comments

- 7.1 Commissioners note that this is the first report on the revised governance assurance framework and recognise that the application of the 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 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 confirms that the relevant legal implications have been taken into account.

10. Procurement comments

- 10.1 There are no procurement implications arising directly from the recommendations 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 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.
- 13.2 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. The proposed timetable for these updates is shown in **Appendix C**.
- 13.3 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 Subject to comments from the Audit Committee the Council's Governance Assurance Register will take effect immediately.
- 14.2 The next 6 Governance Assurance Area reports will be presented to the Audit Committee on 23 June 2026, with the programme of Service Committee updates progressing in accordance with the timetable outlined in **Appendix C**.

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 C: The proposed programme of when the governance assurance areas will be presented to the Audit Committee and the relevant Service Committees.