

**Committee Report Checklist**

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

**Stage 1**

**Report checklist – responsibility of report owner**

ITEM	Yes / No	Date
Councillor engagement / input from Chair prior to briefing	Y	
Relevant Group Head review	Y	04/06/26
MAT+ review (to have been circulated <b>at least 5 working days before Stage 2</b> )	Y	21/04/26
This item is on the Forward Plan for the relevant committee	Y	
	<b>Reviewed by</b>	
Finance comments (circulate to Finance)		
Risk comments (circulate to Lee O’Neil)	LO	03/06/26
Legal comments (circulate to Legal team)	JC	05/06/26
HR comments (if applicable)		

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

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

**Stage 2**

**Report checklist – responsibility of report owner**

ITEM	Completed by	Date rec’d
Monitoring Officer commentary – at least <b>5 working days before MAT</b>	J Clare	05/06/26
S151 Officer commentary – at least <b>5 working days before MAT</b>	T.Collier	5/6/26
Commissioner engagement	L O’Neil	17/06/26
	Delete as applicable:	Comments in S. 7
Confirm final report cleared by MAT		

# Audit Committee

23 June 2026

<b>Title</b>	Governance Assurance Register update
<b>Purpose of the report</b>	To inform and assure
<b>Report Author</b>	Lee O'Neil, Deputy Chief Executive
<b>Ward(s) Affected</b>	All Wards
<b>Exempt</b>	Main report – no Appendices A to C – no Appendix D - yes
<b>Exemption Reason</b>	<i>Appendix D contains exempt information within the meaning of Part 1 of Schedule 12A to the Local Government Act 1972, as amended by the Local Government (Access to Information) Act 1985 and by the Local Government (Access to Information) (Variation) Order 2006 Paragraph 3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information) and in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information because, disclosure to the public would compromise the effectiveness of the Council's cyber security safeguards and weaken its risk mitigation.</i>
<b>Corporate Priority</b>	Community Addressing Housing Need Resilience Environment Services
<b>Recommendations</b>	<b>Committee is asked to:</b> Committee is asked to: a. Consider the ongoing implementation of the Council's Governance Assurance Framework and Policy. b. Consider the current overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register ( <b>Appendix A</b> ). c. Review the six Governance Assurance Areas which will be presented for review at this meeting of the Committee ( <b>Appendices B and D</b> ), and d. Provide comments on any suggested improvements necessary to provide assurance that key governance areas of the Council are being addressed effectively.

<b>Reason for Recommendation</b>	To ensure that the Audit Committee is satisfied that the proposed Governance Assurance Areas and Register will provide continual assurance that the Council is managing its key governance areas effectively.
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**1. Executive summary of the report** (*expand detail in Key Issues section below*)

What is the situation	Why we want to do something
<ul style="list-style-type: none"> <li>As part of ongoing improvements to the Council's Risk Management arrangements the authority has moved to a governance assurance-based approach.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"> <li>A new Governance Assurance Framework and Policy have been approved. A new Governance Assurance Register has been developed to replace the previous Corporate Risk Register for consideration by the Audit Committee.</li> </ul>	<ul style="list-style-type: none"> <li>The Committee is asked to note the 12 Governance Assurance Areas and review the 6 areas which will be considered in detail at this Committee. The other 6 areas were previously considered by this Committee on 19 May.</li> </ul>

**2. Key issues**

- 2.1 In response to recommendations made in the Best Value Inspection and Grant Thornton's External Audit of this authority, the Council has been improving its risk management arrangements, moving to a new Governance Assurance-based approach.
- 2.2 This approach focuses on the effectiveness of the Council's governance and control arrangements, ensuring that this authority can deliver its objectives and corporate and service responsibilities in a more positive way, and that stakeholders receive sufficient assurance that appropriate arrangements are in place.
- 2.3 As part of that work, the Council's previous Corporate Risk Register has been adapted and aligned into a new Governance Assurance Register focusing on 12 key areas of assurance.
- 2.4 **Appendix A** shows the 12 Governance Assurance Areas (GAAs) which form the basis of the new Governance Assurance Register, with the current overall assurance level assessment shown as **low**, **medium** or **high**.
- 2.5 The overall assurance level for one GAA (relating to 'Ensuring our programme and change management arrangements are effective to support the successful transition to the new unitary council') has changed from high to medium since the last update to the Committee to reflect the need for some

further reinforcement of programme and project management requirements for some areas of the organisation.

2.6 This Committee was asked to review and comment on 6 of the Governance Assurance Areas at their meeting on 19 May 2026. The remaining 6 GAAs are shown in **Appendix B** for review and comment by the Committee.

2.7 These cover:

- (a) Ensuring and maintaining our Organisational Resilience.
- (b) Ensuring our programme and change management arrangements are effective to support the successful transition to the new unitary council.
- (c) Ensuring we meet our zero carbon targets and wider environmental responsibilities.
- (d) Ensuring effective Procurement and Contract Management arrangements.
- (e) Ensuring our arrangements against the threat of fraud and maintaining assurance that our anti-fraud arrangements are robust and effective.
- (f) Ensuring our arrangements to for Cyber Resilience and manage the threat of a cyber-attack are effective.

### **3. Options appraisal and proposal**

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

- (a) Consider the ongoing implementation of the Council's Governance Assurance Framework and Policy.
- (b) Consider the current overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register (**Appendix A**).
- (c) Review the six Governance Assurance Areas which will be presented for review at this meeting of the Committee (**Appendices B and D**), and
- (d) Provide comments on any suggested improvements necessary to provide assurance that key governance areas of the Council are addressed effectively.

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

### **4. Governance and risk considerations**

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

### **5. Financial implications**

5.1 The development and implementation of the new Governance Assurance Framework and the Governance Assurance Register can be delivered within existing resources. Any minor costs relating to ongoing staff training,

development of supporting documentation, and updates to reporting systems will be met from current service budgets. Over time, strengthening the Council's governance assurance arrangements is expected to support more effective financial planning and help mitigate the likelihood of unanticipated financial pressures arising from weakness or failures in governance.

## **6. Legal comments**

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

## **Corporate implications**

### **7. Commissioners' comments**

- 7.1 Commissioners note that this is the second 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 Deputy Monitoring Officer confirms that the relevant legal implications have been taken into account.

### **10. Procurement comments**

- 10.1 There are no procurement implications in this report.

### **11. Equality and Diversity**

- 11.1 The revised Governance Assurance Register incorporates a specific Governance Assurance Area specifying how the Council ensures the effective discharge of the Council's responsibilities and duties relating to Equality, Diversity and Inclusion.

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

- 12.1 The revised Governance Assurance approach incorporates a specific Governance Assurance Area covering how the Council discharges its responsibilities with respect to its zero carbon targets and wider environmental responsibilities.

### **13. Other considerations**

- 13.1 Following discussions with the Council's external adviser, Rob Winter, the existing Corporate Risk Management Group has been replaced by MAT+

(Management Team plus other senior managers) as the officer group responsible for providing overview of corporate risk and the Council's Governance Assurance Register. MAT+ meets on a monthly basis to review governance arrangements across the Council. This will avoid duplication whilst maintaining effective overview from senior management. Under these arrangements the 12 GAAs forming the Governance Assurance Register will be scheduled for review by MAT+ every 2 months with the next review planned for 30 June.

- 13.2 The Audit Committee's key role in relation to risk management, governance and internal control is to consider the effectiveness of the Council's arrangements for these including overseeing the relevant policies and strategies and crucially being assured that key governance areas are owned and managed appropriately.
- 13.3 Service Committees will now have greater visibility and responsibility under the new arrangements to scrutinise the detailed governance assurance registers of their respective Departments and Services, ensuring greater accountability for the effective management of risk and their governance responsibilities. Governance owners will be required to provide regular updates to their appropriate Service Committees on any key risks relating to their overview areas.
- 13.4 As with adopting and embedding the governance assurance approach for the Audit Committee, it will inevitably take some time to fully integrate the new processes across all Committees. An audit of progress and compliance with the new Governance Assurance arrangements will be undertaken by the Council's external Governance Assurance/Risk Management advisor by the end of August 2026.

#### **14. Timetable for implementation**

- 14.1 The proposed timetable outlining the dates for future updates to Committees shown in **Appendix C** is currently under review following comments at the previous Audit Committee meeting and will be updated to ensure that sufficient time is available for Service Committees to scrutinise performance effectively.

#### **15. Contact**

- 15.1 Lee O'Neil – Deputy Chief Executive (l.o'neil@spelthorne.gov.uk)
- 15.2 Rob Winter ([robwinter.argc@gmail.com](mailto:robwinter.argc@gmail.com))

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

**Background papers: There are none.**

#### **Appendices:**

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

**Appendix B:** Five Governance Assurance Area reports to be considered in detail by the Committee at this meeting.

**Appendix C:** Draft programme of when reports on the governance assurance areas will be presented to the Audit Committee and the relevant Service Committees.

**Appendix D:** One Governance Assurance Area report (Exempt) to be considered in detail by the Committee at this meeting.