

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	YES	28/07/2026
MAT+ review (to have been circulated at least 5 working days before Stage 2)	YES	30/07/2026
This item is on the Forward Plan for the relevant committee	YES	
	Reviewed by	
Finance comments (circulate to Finance)		
Risk comments (circulate to Lee O'Neil)	LO	20/08/26
Legal comments (circulate to Legal team)	LH	27/08/26
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	27/08/26
S151 Officer commentary – at least 5 working days before MAT	T. Collier	31/7/26
Commissioner engagement	L. Seary	09/09/2026
	Delete as applicable:	No issues
Confirm final report cleared by MAT		

Audit Committee

24 September 2026

Title	Audit Committee Annual Report 2025 - 26
Purpose of the report	To make a recommendation to Council
Report Author	Kirsty Hunt, Governance Support Officer
Ward(s) Affected	All Wards
Exempt	No
Exemption Reason	NA
Corporate Priority	This item is not in the current list of Corporate Priorities but still requires a Committee decision.
Recommendations	Committee is asked to: 1. Receive the report at Appendix A to be informed and assured about the work of the Audit Committee in 2025-26. 2. Recommend the report to the next available full Council for endorsement.
Reason for Recommendation	To comply with CIPFA guidance that advises that Audit Committees should be held account in terms of its activities, discharge of its functions and the impact it has had on the improvement of governance, risk and control arrangements within their authority.

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

What is the situation	Why we want to do something
The Audit Committee has not previously reported on its activities outside of the Committee.	It is good practice for the Council's Audit Committee to submit an annual report to Spelthorne Borough Council on its activities and was identified in its review of its own effectiveness as being an improvement.
This is what we want to do about it	These are the next steps
Ask the Committee to consider the draft report at Appendix A and recommend to Council that is endorsed in order to provide assurance to full Council that the Committee fulfils its purpose and can demonstrate its impact.	Recommendation to Council to endorse the report at Council on 22 October 2026.

2. Key issues

- 2.1 During 2025/26, the Audit Committee commissioned an independent review of its effectiveness against the CIPFA Position Statement: Audit Committees in Local Authorities and Police (2022). The review concluded that the Committee was discharging its core responsibilities in relation to governance, risk management and assurance effectively, whilst identifying opportunities to further strengthen its effectiveness and alignment with sector best practice.
- 2.2 The review provided assurance regarding the Committee's effectiveness and highlighted a number of areas where governance oversight and assurance arrangements could be further strengthened. One such recommendation was the production of an annual report setting out the Committee's activities, achievements and impact during the year.
- 2.3 The draft report attached at Appendix A is the first Annual Report of the Audit Committee and covers the 2025/26 municipal year. Subject to the Committee's comments and approval, it is intended that an Annual Report will be produced each year, with the final report presented to the Committee in sufficient time before the transition to West Surrey.
- 2.4 During 2025/26, the Audit Committee made significant progress in strengthening the Council's governance, risk management and assurance arrangements. This was achieved during a period of significant organisational change and heightened public scrutiny following the issuing of the Secretary of State's Best Value Directions. Throughout the year, the Committee maintained a strong focus on providing effective oversight and promoting transparency, accountability and continuous improvement across the Council.

3. Options appraisal and proposal

- 3.1 **Option 1** - The **preferred option** is for the Audit Committee to receive the Annual Report and recommend it to Council. This supports transparency, accountability and continuous improvement, while raising awareness of the Committee's work across the Council.
- 3.2 **Option 2** - The Committee could receive the Annual Report but not refer it to Council. Whilst this would fulfil the recommendation to produce an annual report, it would reduce the opportunity for wider Member oversight and awareness of the Committee's contribution to governance, risk management and assurance.
- 3.3 **Option 3** - The Committee could decide not to approve the Annual Report. This option is not recommended as it would not implement a key recommendation from the independent effectiveness review and would limit the Committee's ability to demonstrate its effectiveness and impact during the year.

4. Risk implications

- 4.1 Risk 1: Without public endorsement of the annual report the Council may be less able to demonstrate compliance with CIPFA good practice guidance regarding transparency and accountability of audit committee activity.

Mitigation: Underpinning the Improvement and Recovery Plan is weaved a workstream of improving governance practices at the Council.

- 4.2 Risk 2: The value of the Audit Committee's work is not known to the wider Council, organisation or the public.

Mitigation: Meetings are publicly accessible with agenda reports and minutes published.

- 4.3 Risk 3: Weak compliance with governance best standards could lead to the erosion of stakeholder confidence or risk to future relationships and partnerships

Mitigation: Publicising the Committee's activities through the Annual Report demonstrates accountability and transparency to maintain trust in the governance framework.

5. Financial implications

- 5.1 No direct financial implications arising from the report.

6. Legal comments

- 6.1 There are no legal implications arising directly from the recommendation in this report.

Corporate implications

7. S151 Officer comments

- 7.1 The S151 Officer, fully supports the recommendation, which is in line with best practice, and helps raise the profile of the important work of the Audit Committee within the broader Council. It does not have direct budget consequences, but the report covers the aspects of the Committee's work relating to oversight of financial management and governance and audit (internal and external) assurance relating to these aspects.

8. Monitoring Officer comments

- 8.1 There are no specific legal implications associated with producing this Annual Report. Audit Committees are a key component of a Council's governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and internal control arrangements. Producing an annual report of the work of the Committee provides confidence to those charged with governance and other stakeholders that such arrangements are effective.

9. Procurement comments

- 10.1 There are no procurement implications associated with this report.

10. Equality and Diversity

10.1 There are no equality and/or diversity implications arising from the report.

11. Sustainability/Climate Change Implications

11.1 There are no sustainability / Climate Change implications arising from this report.

12. Timetable for implementation

12.1

Audit Committee 24 September 2026	Draft approved for recommendation to Council
Council 22 October 2026	Endorsement sought

13. Contact

13.1 Kirsty Hunt, Governance Support Officer k.hunt2@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:

- Appendix A – DRAFT Audit Committee Annual Report 2025-26