

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	Y	21/08/26
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	Y	21/08/26
	Reviewed by	
Finance comments (circulate to Finance)	AB	08/09/26
Risk comments (circulate to Lee O'Neil)	LO	21/08/26
Legal comments (circulate to Legal team)	LH	08/09/26
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	08/09/26
S151 Officer commentary – at least 5 working days before MAT	T.Collier	09/09/26
Commissioner engagement	L O'Neil	
	Delete as applicable:	Comments in S. 7
Confirm final report cleared by MAT	LO	10/09/26

Audit Committee

24 September 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	Main report and Appendix B – No Appendix C - Yes
Exemption Reason	<i>Appendix C 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 could expose vulnerabilities and control weaknesses, thereby compromising the Council's security and ability to manage cyber risk effectively.</i>
Corporate Priority	Community Addressing Housing Need Resilience Environment Services
Recommendations	Committee is asked to: 1. Note the current overall assurance level for the 12 Governance Assurance Areas, which form the new Governance Assurance Register (Appendix A). 2. Review the six Governance Assurance Areas which accompany this report (Appendix B and confidential Appendix C).
Reason for Recommendation	To assure the Audit Committee that the 12 Governance Assurance Areas and Register 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
- As part of ongoing improvements to the Council's Risk Management arrangements the authority has moved to a governance assurance-based approach. - The Council's Governance Assurance Register has replaced the previous Corporate Risk Register.	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.
This is what we want to do about it	These are the next steps
The Audit Committee continues to play a key role in considering the effectiveness of the Council's arrangements in relation to risk management, governance and internal control and must be assured that key governance areas are owned and managed appropriately.	The Committee is asked to note the overall assurance level for the 12 Governance Assurance Areas and to review the 6 areas which will be presented for review at this Committee.

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 The Council's previous Corporate Risk Register has been adapted and aligned into a new Governance Assurance Register focusing on 12 key Governance Assurance Areas (GAAs) which are outlined **Appendix A**, together with the current overall assurance level assessment shown as **low**, **medium** or **high**.
- There are no changes to the overall level of assurance for the GAAs since last presented to the Committee on 23 July.
- 2.4 The Committee has previously reviewed all GAAs at their meetings on 19 May, 23 June and 23 July 2026. The 6 GAAs presented for review at this meeting of the Committee are shown in **Appendix B** and **confidential Appendix C**.
- 2.5 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 for Cyber Resilience and managing the threat of a cyber-attack are effective (*NB. this GAA is a Part 2 item in view of the sensitive nature of the information it contains*).

3. Options appraisal and proposal

3.1 Committee is asked to:

- 1. Consider the current overall assurance level for the 12 Governance Assurance Areas, which form the Council's Governance Assurance Register (**Appendix A**).
- 2. Review the six Governance Assurance Areas which accompany this report (**Appendix B** and **confidential Appendix C**)

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" (regulation 3(c)).
- #### **6.2**
- The regular monitoring of the governance assurance framework supports effective risk management and assist the Council in meeting its statutory obligations.

Corporate implications

7. Commissioners' comments

- 7.1 The Commissioners comments have been taken into consideration in the report.

8. S151 Officer comments

- 8.1 The S151 Officer confirms that all financial implications have been taken into account and that there are no direct financial implications arising from the report. Having appropriate and robust governance helps underpin good value for money.

9. Monitoring Officer comments

- 9.1 The recommendation in this report assists the Council to fulfil its statutory duty to establish and maintain frameworks for monitoring financial and operational risks.

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 MAT+ (Management Team plus other senior managers) is 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 to ensure effective overview from senior management.
- 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 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 Since the last Audit Committee meeting the Corporate Policy and Resources Committee (CPRC) has received updates on:

- 13 July CPRC:
 - i) Ensuring the Council's financial management and long-term planning arrangements are effective to secure financial sustainability.
- 8 September CPRC:
 - i) Ensuring and maintaining our Organisational Resilience
 - ii) Ensuring our arrangements for Cyber Resilience and managing the threat of a cyber-attack are effective

13.5 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 (now planned for September 2026).

14. Timetable for implementation

14.1 Regular updates across all the GAAs have been scheduled for each meeting of the Audit Committee.

15. Contact

15.1 Lee O'Neil – Deputy Chief Executive (l.o'neil@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: 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 Areas to be considered in detail by the Committee at this meeting.

Appendix C (confidential): One Governance Assurance Area relating to Cyber Resilience.