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Spelthorne Borough Council

Audit progress report and sector update

November 2026



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Audit progress report

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Introduction



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This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a series of sector updates on emerging issues which the Committee may wish to consider.

Members of the Audit Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications:
Local government | Grant Thornton

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Key Audit Partner or Senior Manager.

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Progress as at 6 November 2026

Financial statements audit 2025/26

Our priority for the 2025/26 financial statements audit is to gain assurance on in-year transactions and closing balances at 31 March 2026. Our initial phase of the audit started on 13 July 2026. This phase ran for two weeks, with the audit team focused on selecting samples across key areas of the financial statements. During this period, we selected samples in some of the key areas. However, due to the Council continuing to undertake work on the collection fund at this time, we agreed with the finance team to defer selecting samples for journals, debtors, creditors and collection fund items until the end of September.

At the end of September 2026, we returned to the Council to select samples from the above remaining areas and to process the evidence received from the finance team in relation to samples selected in the initial phase. As at 6 November 2026, we have selected all the samples in the remaining key areas.

The finance team continues to engage well with the audit process. The quantity and quality of the evidence being provided in support of the samples selected for testing is of the required standard and the finance team is responding promptly to our queries and requests for further information.

As at 6 November 2026, we were able to process and clear approximately 78% of the samples selected for testing with 4 weeks of the audit fieldwork remaining. We remain on track to provide the Council with more assurance on transactions and balances than in the previous year.

Given the current stage of the audit, we agreed with the finance team to present the Audit Findings Report to the January Audit Committee, ahead of the backstop date. The Audit Findings Report will highlight the key findings from the 2025/26 audit and set out in detail the levels of assurance that we are able to provide across balances and transactions in 2025/26 compared with the previous year.

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Progress as at 6 November 2026 (continued)

The position of samples selected for testing as at 6 November is as follows:

Samples	Number
Samples selected	388
Auditor awaiting evidence from the finance team	30
Auditor processing evidence provided	35
Auditor query on evidence awaiting response from the finance team	19
Completed	304

Other non-transactional and technical areas of the audit are continuing to progress to the agreed timetable.

Value for money review 2025/26

Under the 2024 Code of Audit Practice, we are required to undertake sufficient work to satisfy ourselves that the Council "has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources."

The Auditor's Annual Report highlights the findings of our Value for Money work. This is a separate item on the agenda.

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Audit deliverables

Below are some of the audit deliverables planned for 2025/26

2025/26 deliverables	Planned date	Status
Audit Plan We are required to issue a detailed audit plan to the Audit Committee setting out our proposed approach to give an opinion on the Council's 2025/26 financial statements.	June 2026	Completed
Audit Findings Report The Audit Findings Report will be reported to the Audit Committee.	28 January 2027	Not yet due
Auditor's Report This includes the opinion on the Council's financial statements.	By the backstop date of 31 January 2027	Not yet due
Auditor's Annual Report This report communicates the key outputs of the audit, including our commentary on the Council's value for money arrangements.	November 2026	On the agenda

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Sector updates

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Making the Annual Governance Statement matter

Audit Committees are responsible for approving the AGS (sometimes with Full Council too) and should seek assurance it reflects a robust review against the CIPFA/SOLACE principles, a well-developed Code of Corporate Governance, and a clear assessment of effectiveness.

- An evidence-based, candid view of strengths, weaknesses and planned improvements
- Effectiveness is a qualitative judgement — not just a policy checklist
- The review and drafting of the AGS should always be internally led
- Senior officers must show genuine ownership, directed by members
- An organisation-wide understanding of how governance works in practice

> **The AGS is a key indicator of the effectiveness of a council's governance framework and a potential early warning sign of wider governance weaknesses.**

Grant Thornton UK, July 2026

Read our full article → Published 20 July 2026

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Audit Committee resources

Commentary from Grant Thornton on recovering the accounts preparation and audit timetable:

Local audit reset: What comes after the backstop? | Grant Thornton

Latest guidance and learning from Grant Thornton on local government reorganisation and devolution:

Navigating the future: The dual challenge of local Government reorganisation and devolution | Grant Thornton

Dual delivery - How can areas successfully reorganise local government and implement devolution at the same time?

Learning from the new unitary councils

Grant Thornton learning on procurement and contract management:

Local government procurement and contract management

Audit Committee and organisational effectiveness in local authorities (CIPFA):

https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees

LGA Regional Audit Forums for Audit Committee Chairs

These are convened at least three times a year and are supported by the LGA. The forums provide an opportunity to share good practice, discuss common issues and offer training on key topics. Forums are organised by a lead authority in each region. Please email ami.beeton@local.gov.uk, LGA Senior Adviser, for more information.

CIPFA Application Note: Global Internal Audit Standards in the UK Public Sector

Global Internal Audit Standards in the UK Public Sector | CIPFA

CIPFA Good Governance

Delivering Good Governance in Local Government Addendum

The Three Lines of Defence Model (IIA)
https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf

Risk Management Guidance / The Orange Book (UK Government):

https://www.gov.uk/government/publications/orange-book

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