

MIDDLESBROUGH COUNCIL	
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Report of:	Chief Executive, Erik Scollay
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Submitted to:	Audit Committee
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Date:	16 April 2026
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Title:	Governance and Assurance Mapping Policy
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Report for:	Decision
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Status:	Public
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Council Plan priority:	Delivering Best Value
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Proposed decision(s)
<p>That the Committee:</p> <ul style="list-style-type: none"> • APPROVES The Governance and Assurance Mapping Policy.

Executive summary
<p>This report seeks approval of the Governance and Assurance Mapping (G&AM) Policy, which establishes a structured, transparent, and evidence-based approach to assessing governance assurance across all Middlesbrough Council services.</p> <p>The policy enables the Council to:</p> <ul style="list-style-type: none"> • Map assurance levels against the Local Code of Corporate Governance. • Strengthen alignment between corporate governance pillars and assurance work. • Target internal audit resources more effectively. • Reduce duplication across governance functions. • Provide a stronger foundation for the Annual Governance Statement (AGS). <p>The implications of this decision have been considered by appropriate officers and are set out within this report.</p> <p>The implementation of this policy was recommended within the review of effectiveness of the Audit Committee that was undertaken in summer 2025.</p>

1. Purpose

1.1 The purpose of this report is to seek Audit Committee approval of the Governance and Assurance Mapping Policy and to outline its importance in strengthening the Council's governance, risk management, and assurance arrangements

2. Recommendations

2.1 That the Audit Committee

- **APPROVES** the Governance and Assurance Mapping Policy.

3. Background and relevant information

3.1 Middlesbrough Council is required to maintain a robust governance framework in line with the Local Code of Corporate Governance, Accounts and Audit Regulations 2015, and CIPFA/SOLACE guidance. The Governance and Assurance Mapping Policy directly supports compliance with these requirements.

3.2 The policy introduces a structured approach for identifying, managing, and assessing levels of assurance across all Council services. It provides a consolidated view of assurance sources, replacing the previously fragmented approach in which governance information was dispersed across multiple systems and functions.

3.3 The policy incorporates:

- A consistent assurance mapping model based on the Three Lines framework.
- Annual self-assessment by Heads of Service.
- Second Line assurance reviews by corporate governance leads.
- Targeted Internal Audit activity informed by the assurance map.

3.4 The policy supports the Annual Governance Statement, the Council Plan, and the Risk Management and Opportunities Policy by ensuring that the organisation has clear visibility of areas of strong, moderate, weak or no assurance.

3.5 This information will be used to identify areas where assurance activity is required. It will also identify where there is already significant levels of assurance to ensure resources are better deployed across the Council, reducing duplication of effort.

3.6 The Committee set out a commitment within its 2025 annual report that an assurance framework approach would be put in place which would be used to develop an assurance map. Agreement of this policy is the first step in that journey. Following agreement of the policy, work will be undertaken to implement it.

3.7 It is estimated that it will take around 12 to 18 months to fully embed the principles of the policy and populate an assurance map. Updates on the implementation and interim mapping will be reported to committee regularly during that time.

3.8 During development, the policy was shaped collaboratively by the Strategic Risk & Health and Safety Manager, the Head of the Chief Executive’s Department, Internal Audit, and corporate governance leads.

4. Other potential alternative(s) and why these have not been recommended

4.1 Option 1: Maintain current arrangements (status quo). This is not recommended because the existing assurance processes are fragmented, inconsistent, unsighted on the work of others and as such do not provide a comprehensive, auditable view of assurance levels. This reduces the Council’s ability to target audit work effectively and introduces avoidable governance risk.

4.2 Option 2: Introduce partial mapping without full integration. Rejected because partial solutions do not deliver the required visibility across all governance pillars, would not sufficiently support the AGS, and risk continuing duplication of assurance activity.

5. Impact(s) of the recommended decision(s)

Topic	Impact
Financial (including Social Value)	No direct financial implications. Improved targeting of internal audit and governance work will support more efficient use of resources and reduce duplication.
Procurement	No procurement activity is created or altered by this decision.
Legal	Supports compliance with the Accounts and Audit Regulations 2015 and the Local Code of Corporate Governance.
Risk	Strengthens identification, monitoring, and assurance over governance-related risks, supporting improved risk maturity.
Human Rights, Public Sector Equality Duty and Community Cohesion	No direct impacts. The policy applies corporately and equally across all services.
Reducing poverty	No direct impacts.
Climate Change / Environmental	No direct impacts.
Children and Young People Cared for by the Authority and Care Leavers	No direct impacts.
Data Protection	The policy does not introduce new personal data processing. Relevant governance leads (including the DPO) remain responsible for assurance over data protection compliance.

Appendices

1	Governance and Assurance Mapping Policy
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