

THE VALE OF GLAMORGAN COUNCIL

COUNCIL: 1ST DECEMBER, 2025

REFERENCE FROM GOVERNANCE AND AUDIT COMMITTEE:
15TH SEPTEMBER, 2025

“286 DRAFT GOVERNANCE AND AUDIT COMMITTEE ANNUAL REPORT
2024/25 (HRIAS) –

The report provided an opportunity for Members of the Committee to consider and comment on the Draft Governance and Audit Committee Annual Report 2024/25, which was attached at Appendix A.

The report demonstrated how the Committee had met its terms of reference as per the Council’s Constitution as set out by the Local Government Measure 2011 and the Local Government and Elections (Wales) Act 2021. It had achieved this by concentrating on its core responsibilities during the year.

During the year Members demonstrated they were keen to challenge the reports presented to them, the robustness of information and process and made suggestions to improve governance reporting moving forward. They were also keen to ensure officers learnt lessons from issues identified and held senior management accountable for making the required improvements.

Councillor M. Hooper commented on a lack of engagement from some Committee Members across a range of Committees.

N. Ireland (Vice-Chair) stated that it would be good to include the attendance rates for the Committee Members over the year. Democratic Services would be able to provide that information.

Councillor E. Goodjohn stated that as part of the Reshaping Scrutiny Programme information on the outcomes of reports to Committees had been collated.

M. Evans, (Lay Member) queried the comments included around undertaking of the self-assessment exercises. The Head of the Regional Internal Audit Service stated that it was considered more meaningful to undertake an assessment in December, but the timing of that would be contemplated.

The Chair, G. Chapman, commented that the vacancy on the Committee needed to be looked into. That would be considered by the Monitoring Officer / Head of Legal and Democratic Services.

Subsequently, it was

RESOLVED –

(1) T H A T the Draft Governance and Audit Committee Annual Report 2024/25 be noted.

(2) T H A T Draft Governance and Audit Committee Annual Report 2024/25 be referred to full Council for their consideration.

Reasons for decisions

(1) Having regard to the contents of the report and discussions at the meeting.

(2) To allow Council to consider the Draft Governance and Audit Committee Annual Report 2024/25.”

Attached as Appendix – Report to Governance and Audit Committee: 15th September, 2025

N.B. A revised version of the Draft Annual Report is attached at Appendix A, having regard to amendments by Governance and Audit Committee.

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 15 September 2025
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Draft Governance and Audit Committee Annual Report 2024/25
Purpose of Report:	To provide members of the Governance and Audit Committee an opportunity to comment on the Governance and Audit Committee Annual Report 2024/25
Report Owner:	Head of Regional Internal Audit Service
Responsible Officer:	Head of Regional Internal Audit Service
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget
Executive Summary: - This report provides an opportunity for members of the Governance and Audit Committee to consider and comment on the Draft Governance and Audit Committee Annual Report 2024/25, attached at Appendix A. - The report demonstrates how the Committee has met its terms of reference as per the Council's Constitution as set out by the Local Government Measure 2011 and the Local Government and Elections (Wales) Act 2021. - It has achieved this by concentrating on its core responsibilities during the year. - During the year Members demonstrated they were keen to challenge the reports presented to them, the robustness of information and process and made suggestions to improve governance reporting moving forward. They were also keen to ensure officers learnt lessons from issues identified and held senior management accountable for making the required improvements.	

Recommendations

1. That Members give due consideration and comment on, the Draft Governance and Audit Committee Annual Report 2024/25.
2. That this report is referred to full Council.

Reasons for Recommendations

1. To ensure effective monitoring of the Governance and Audit Committee in relation to its agreed terms of reference and in line with the Local Government and Elections (Wales) Act 2021.
2. To allow Council to consider the Draft Governance and Audit Committee Annual Report 2024/25.

1. Background

- 1.1 The Council's Governance and Audit Committee has responsibility for ensuring that there are procedures in place within the Council to guarantee the adequacy and effectiveness of financial control and corporate governance arrangements.
- 1.2 A key component of good governance for all organisations is to have in place a Governance and Audit Committee. The Vale of Glamorgan Council complies with this requirement; the Terms and Reference, as included within the Council's Constitution, is set in line with the Local Government Measure 2011 and the Local Government and Elections (Wales) Act 2021. The responsibilities of Governance and Audit Committee, as required by the above legislation, are included at Appendix 1 of the Annual Report.
- 1.3 The Local Government and Elections (Wales) Act 2021 determined that former Audit Committees would be re-named Governance and Audit Committees and from May 2022 the chair of the Governance and Audit Committee had to be a lay member and that one third of its membership had to be lay members. The Vale of Glamorgan's Governance and Audit Committee had its full quota of 3 lay members and 6 elected Councillors during 2024/25. The Committee held 8 meetings during the Municipal year.
- 1.4 In setting the workplan for the year, the Governance and Audit Committee was mindful of the need for robust and proportionate oversight of the Council's governance, internal control and risk management to be in place.

2. Key Issues for Consideration

- 2.1** The Governance and Audit Committee focussed on its core responsibilities which include:
- Reviewing the draft financial statements;
 - Scrutinising and being satisfied with the Council's Annual Governance Statement, to demonstrate how governance supports the achievement of objectives, and monitor management action in-year to further improve arrangements;
 - Monitoring the Council's internal audit function in terms of overseeing independence, objectivity, performance and professionalism, through the regular reporting of performance and finalised audit assignments;
 - Considering the effectiveness of the authority's risk management arrangements;
 - Considering reports and recommendations of external audit in respect of the Council;
 - Supporting the ongoing development and effectiveness of Governance and Audit Committee; and
 - Ensuring compliance with legal requirements, namely the Local Government and Elections (Wales) Act 2021, in respect of overseeing the Council's performance assessment and the arrangements for handling complaints.
- 2.2** The report at **Appendix A**, sets out the Governance and Audit Committee's Annual Report for 2024/25, how it has complied with its terms of reference and outlines its performance during the year.
- 2.3** The CIPFA Guidance identifies 'Core Functions' of a Governance and Audit Committee along with what it refers to as possible 'wider functions' of a Governance and Audit Committee. The Committee undertook its role during 2024/25 by receiving a comprehensive suite of reports in line with its work programme for the year, as shown at Appendix 2 of the Annual Report.
- 2.4** During the year Members demonstrated they were keen to challenge the reports presented to them, the robustness of information and process and made suggestions to improve governance reporting moving forward. They were also keen to ensure officers learnt lessons from issues identified and held senior management accountable for making the required improvements.
- 2.5** The self-assessment checklist based on the CIPFA Guidance was circulated to members of the Committee during 2024/25 in order to assess the existing skills, knowledge and areas of expertise of members and to identify any gaps or training requirements; the responses were included in the previous annual report. There were no areas where Members indicated they had little knowledge or experience; the exercise will be re-run in December 2025 for it be more meaningful for the 2025/26 Annual Report.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1** The well-being goals identified in the Wellbeing and Future Generations Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

The Governance and Audit Committee receives assurance from Internal Audit, External Audit and corporate initiatives around the effectiveness of the internal control, governance and risk management arrangements in place within the Council with the aim of preventing fraud and error and making improvements over the longer term.

4. Climate Change and Nature Implications

- 4.1** None as a consequence of this report.

5. Resources and Legal Considerations

Financial

- 5.1** There are no resource implications as a direct consequence of this report.

Employment

- 5.2** None as a consequence of this report.

Legal (Including Equalities)

- 5.3** The provision of an adequate and effective Governance and Audit Committee is a legal requirement under the Local Government and Elections (Wales) Act 2021. There are no equalities implications as a direct consequence of this report.

6. Background Papers

None.



Subject	Governance and Audit Committee Annual Report 2024/25
Directorate:	Corporate Resources
Meeting:	Council
Date:	1 December 2025
Division/Wards Affected	All

1. PURPOSE

- 1.1 To present the Council's Governance and Audit Committee's Annual Report for 2024/25.

2. RECOMMENDATIONS

- 2.1 That the Governance and Audit Committee's Annual Report for 2024/25 is submitted for consideration by the Committee. The report sets out that, over this period, the Committee has fulfilled its role as defined within its terms of reference.
- 2.2 That the Council notes the report and considers that the work of the Committee continues to be both valuable and productive, providing assurance to the Council regarding the Committee's activities in the effective governance of financial affairs and other matters by the Council.
- 2.3 That Governance and Audit Committee endorse this report and recommend it is referred to Full Council subject to the comments made by Committee members at its 15th September 2025 meeting, as set out in par 3.6 below.

3. INTRODUCTION

- 3.1 The Council's Governance and Audit Committee has responsibility for ensuring that there are procedures in place to guarantee the adequacy and effectiveness of financial control and corporate governance arrangements.
- 3.2 A key component of good governance for all organisations is to have in place a Governance and Audit Committee. The Vale of Glamorgan Council complies with this requirement; the Terms and Reference, as included within the Council's Constitution, is set in line with the Local Government Measure 2011 and the Local Government and Elections (Wales) Act 2021. The responsibilities of Governance and Audit Committee, as required by the above legislation, are included at **Appendix 1**.
- 3.3 The Local Government and Elections (Wales) Act 2021 determined that former Audit Committees would be re-named Governance and Audit Committees and from May 2022 the chair of the Governance and Audit Committee had to be a lay member and that one third of its membership had to be lay members. The Vale of Glamorgan's Governance and Audit Committee had its full quota of 3 lay members, including the Chairperson, and 6 elected councillors during 2024/25. The Committee held 8 meetings during the municipal year.
- 3.4 The Governance and Audit Committee was mindful of new and different ways of working in setting its workplan for the year and also of the need for robust and proportionate oversight of the Council's governance, internal control and

risk management to be in place. The Governance and Audit Committee focussed on its core responsibilities:

- Reviewing the draft financial statements.
- Scrutinising and being satisfied with the Council's Annual Governance Statement, to demonstrate how governance supports the achievement of objectives, and monitor management action in-year to further improve arrangements;
- Monitoring the Council's Internal Audit function in terms of overseeing independence, objectivity, performance and professionalism, through the regular reporting of performance and finalised audit assignments.
- Considering the effectiveness of the authority's risk management arrangements.
- Considering reports and recommendations of external audit in respect of the Council.
- Supporting the ongoing development and effectiveness of Governance and Audit Committee; and
- Ensuring compliance with legal requirements, namely the Local Government and Elections (Wales) Act 2021, in respect of overseeing the Council's performance assessment and the arrangements for handling complaints.

3.5 All reports presented to the Governance and Audit Committee during 2024/25 are shown at **Appendix 2**.

3.6 **Comments** from Governance and Audit Committee members at the meeting held on Monday 15th September 2025:

- Concerns were raised about the lack of engagement from some members of the Committee which could lead to a reduced level of scrutiny.
- The Councillor vacancy on Committee needs to be filled.
- Could a summary be included of those members who have attended and participated? [now included at Appendix 4]
- Agendas seem very full, should additional meetings be considered or could the format of the meetings be reshaped to be more effective.
- Remove para 2.2; it would be for Council to determine if the work of the Committee continues to be both valuable and productive, providing assurance to the Council regarding the Committee's activities in the effective governance of financial affairs and other matters by the Council. Para 2.2 has been reworded accordingly.
- Remove the self-assessment statistics as they were reported in the previous annual report.

4. WORK DELIVERED IN 2024/25

4.1 The CIPFA Guidance identifies 'Core Functions' of a Governance and Audit Committee along with what it refers to as possible 'wider functions' of a Governance and Audit Committee. The Committee undertook its role during 2024/25 by receiving a comprehensive suite of reports in line with its work programme for the year, as shown at **Appendix 2**; Members attendance records shown at **Appendix 4**.

4.2 *Be satisfied that the Council's assurance statements, including the annual governance statement (AGS), properly reflect the risk environment and any actions required to improve it, and demonstrate how governance supports the achievement of the Council's objectives.*

4.2.1 The draft AGS for 2023/24 was reported to the Governance and Audit Committee; the Committee endorsed it and recommended its certification by the Leader of the Council and the Chief Executive for inclusion within the Council's 2023/24 Statement of Accounts. As part of this process, the Review of Effectiveness and proposals for improvement have been reviewed and challenged by the Council's Senior Leadership Team and Governance and Audit Committee. Members suggested improvements with its presentation to make it less repetitive, to include learnings from major projects and to provide further commentary around the Corporate Complaints process.

4.3 *Internal Audit functions:*

- *oversee its independence, objectivity, performance and professionalism*
- *support the effectiveness of the internal audit process*
- *promote the effective use of internal audit within the assurance framework*

4.3.1 The Council's Internal Audit Service is provided by the Regional Internal Audit Service, hosted by the Vale of Glamorgan Council and delivers the internal audit function to three local authorities: Bridgend County Borough Council, Merthyr Tydfil County Borough Council and Vale of Glamorgan Council.

4.3.2 An assessment of key risks and changes in service delivery arrangements were taken into account as part of compiling the Internal Audit Annual Strategy and Risk Based Internal Audit Plan 2024/25.

4.3.3 The Internal Audit Annual Plan for 2024/25 was reported to and approved by the Governance and Audit Committee in June 2024. The Head of the Regional Internal Audit Service outlined that the proposed plan would need to continue to recognise particular risks and challenges arising from revised working arrangements, such as remote ways of

working. Members were keen to understand how the plan was compiled and challenged the robustness of it, the prioritisation of audits included in it and the impact on the strategy and resources should another partner join the regional service.

4.3.4 During the year, the Governance and Audit Committee received Internal Audit performance updates, details of all finalised audit assignments and progress on implementation of audit recommendations; this suite of information has enabled Members of the Committee to consider the effectiveness of the Internal Audit process for 2024/25.

4.3.5 A key part of the Governance and Audit Committee's role is to support the Council's Internal Audit Service to remain independent, assess whether it has adequate resources available to it and to monitor the performance and quality of work delivered throughout the year. The Internal Audit Service fulfilled this requirement through its Internal Audit Charter, that was presented to and approved by the Governance and Audit Committee and provided the Committee with information to assess the independence of the Internal Audit Service.

4.4 *Monitor the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the Authority's exposure to the risks of fraud and corruption*

4.4.1 Audit opinions of finalised audit assignments and summaries of *Limited Assurance* audits were reported to the Governance and Audit Committee during the year. The results of Internal Audit's work for the financial year are brought together in the form of the *Head of Internal Audit's Annual Report*.

4.4.2 The *Head of Internal Audit's Annual Report* for 2023/24 was presented to Committee in June 2024. Based on the internal audit reviews completed during 2023/24, the overall opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and internal control was *Reasonable*, that is 'Effective with a small number of areas identified for improvement'. In addition, no significant cross-cutting control issues were identified that would impact on the Council's overall control environment and the weaknesses that have been identified are service specific.

4.4.3 Members were interested to learn more about how the overall *Reasonable Assurance* opinion was compiled; they suggested ways of improving the audit client satisfaction rate for future years; they sought a clearer understanding on the prioritisation of audits during the year; they were keen to ensure officers learnt lessons and took accountability for improvements following *Limited Assurance* audit reports and requested progress reports to ensure appropriate action had been taken.

4.4.4 10 audit assignments completed during 2023/24 received an audit opinion of *Limited Assurance*; no *No Assurance* opinions were issued. Recommendations within these reports have been continually followed up by the Audit team. Of the reviews which were followed up during 2024/25, all resulted in more positive audit assurance opinions; Members were keen to ensure action had been taken to demonstrate the necessary improvements.

4.4.5 Where Members felt they needed further assurance that action was being taken in the service area to address the issues identified in the Internal Audit reports or to ensure agreed recommendations were being implemented, they invited the relevant Director into Committee and thereafter requested further progress reports. Examples of these invitations are shown at **Appendix 3**. This demonstrates the effectiveness of the Committee.

4.4.6 With regard to the risks of fraud and corruption:

- In July 2024 the Annual Corporate Fraud Report 2023/24 was presented. This update provided assurance on the Council's arrangements to tackle potential fraud and covered the internal control environment that supports this area. Members queried why some types of fraud were lower than the previous year.
- The Whistleblowing Annual Report for 2023/24 was reported to Committee in January 2025; there had been an increasing trend in reporting concerns. Members queried trends in Council departments, suggested the report could be more outcome focussed in future, include graphs and benchmarking data, were keen to understand changes made by the Council following allegations and were whistleblowers still employed by the Council. Members felt it was important to continue to raise awareness of Whistleblowing Policy with staff, to ensure data presented in future reports added value and was relevant and that investigations were undertaken in a timely manner.

4.5 *Consider the effectiveness of the Authority's risk management arrangements and the control environment, reviewing the risk profile of the organisation and assurances that action is being taken on risk-related issues, including partnerships and collaborations with other organisations*

4.5.1 Quarterly updates were presented to Committee throughout the year which enabled officers and Members to identify and assess trends and the crosscutting nature of risks with the ability to drill down to the detail of risks as and when required.

4.5.2 Members challenged the robustness of the risk management process, the scoring process and the risks included within the Corporate Risk Register. Members suggested improvements in the presentation of risk

reports which were taken into consideration. Members highlighted new procurement legislation which could impact on the risk register and queried if a “catastrophic” rating should be considered for Project Zero risk; they challenged social care, organisational change and information security risks and requested assurances around legal requirements being met.

4.5.3 Members welcomed the new Risk Policy, especially the section on risk appetite and provided useful suggestions to improve its presentation in future including definitions and use of language.

4.5.4 In line with the requirements of the Local Government and Elections (Wales) Act 2021, the Committee was consulted on the Council’s draft Self-Assessment for 2023/24 (incorporating the Council’s Corporate Performance Report) following its presentation to Cabinet. Members were given the opportunity to discuss and comment on the Corporate Self-Assessment exercise before going back through Cabinet and Council for the final version to be approved.

4.5.5 Members challenged the content of the report and sought further clarifications of specific areas. For the 2023/24 report Members suggested:

- More narrative in relation to the Council’s engagement activity judgement;
- More narrative in relation to the Council’s procurement judgement;
- The actual number of people who had responded to social media polls;
- Increased narrative in relation to the issues around Oracle Fusion;
- For the commentary in relation to Levelling Up and transforming towns fund to be double checked for accuracy;
- For the definitions for each rating to be incorporated into the report itself and not through a hyperlink;
- Where percentages are used as a figure, for the actual number to also be provided; and
- The importance of a public summary and infographics to aid understanding and communication.

For the 2023/24 report Members suggested:

- More content around the work of Champions in terms of their engagement work;
- Streamlining of the amount of performance information / data within the report;
- More reflection and narrative in relation to areas of development;
- Where actions had not been delivered or achieved for there to be increased narrative around the reasons why; and

- The inclusion of a list of objectives that had not been delivered.

4.5.6 Reports on corporate complaints were also considered and discussed by the Committee who contributed to future improvements of the process and presentation. Members wanted to ensure appropriate training was available for staff, that complaints were being dealt with and resolved in a timely manner and that complainants had received appropriate communication, a survey could be undertaken for quality assurance purposes; they queried the type of complaints received, suggested trend data was useful but need to be time limited and wanted to ensure the Council took the opportunity of learning and improving services from the complaints received.

4.6 *Review the financial statements, external auditor's opinion and reports to members, and monitor management action in response to the issues raised by external audit.*

4.6.1 Governance and Audit Committee were presented with the draft unaudited 2023/24 Statements of Account for the Council and Audit Wales provided a verbal update on the progress on the audit of those accounts; they informed the Committee that no significant matters had been identified to date.

4.6.2 Following review by Committee, the Council's 2023/24 audited Statement of Accounts were reported back through Cabinet and approved by full Council; an unqualified opinion was issued by Audit Wales (i.e. clean bill of health). Members requested additional information in relation to the provision of a legal settlement and the Cardiff Capital Region City Deal accounts and requested that representatives of the Cardiff Capital Region City Deal be invited to attend a Special Meeting of the Governance and Audit Committee; they requested a report back to the Committee on where all of the Joint Committee reports and minutes are reported to.

4.6.3 The Council's Treasury Management and Investment Strategy was updated and presented to Committee for review prior to it being reporting to full Council. Members queried when the Council would review its arrangements with its treasury management advisors and asked for clarification on what were the specific rules around authorisation of any breach of policy and whether that required the approval from Council.

4.7 *Consider the reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control*

4.7.1 Audit Wales provided quarterly Audit Wales Work Programme Updates during the year to enable the Committee to be kept up-to-date with the

work of Audit Wales and provide opportunity to seek clarity / further information where deemed necessary.

4.7.2 Audit Wales presented finalised reports to the Governance and Audit Committee during the year (accompanied by Council progress updates on the implementation of recommendations / proposals for improvement contained within the reports).

4.8 The Chair of the Governance and Audit Committee, on his and the Committee's behalf, would like to express their thanks to the Internal Audit Team for their continued professionalism and hard work throughout the year.

5. SELF-ASSESSMENT AGAINST THE CIPFA PRACTICAL GUIDANCE FOR LOCAL AUTHORITIES & POLICE 2018 EDITION

5.1 The self-assessment checklist based on the CIPFA Guidance was circulated to all members of the Committee during 2024/25 in order to assess the existing skills, knowledge and areas of expertise of members and to identify any gaps or training requirements. Feedback received during 2024/25 was reported in the previous annual report.

5.2 As new members have joined the Committee since May 2025, this exercise will be run in December 2025 for it be more meaningful, with the results being incorporated into the Annual Report for Governance and Audit Committee for 2025/26.

5.3 As stated above, the Governance and Audit Committee operated with its full quota of lay members during 2024/25. A Pen Picture of each lay member setting out their experience and knowledge to support the value added of the Committee is shown at **Appendix 5**.

6. CONCLUSIONS

6.1 During 2024/25 the Council's Governance and Audit Committee has reviewed and challenged a range of topic areas, including the work of Internal and External Audit, the Committee's responsibilities as set out in the Local Government and Elections (Wales) Act 2021 and its responsibility in respect of reviewing and scrutinising the Council's Treasury Management arrangements.

6.2 Members have demonstrated that they have held senior management to account for making improvements in the governance arrangements and the control environment, challenged officers and sought clarification and progress reports to obtain the assurances required to support continued good governance. Some Directors and Heads of Service were invited to Committee to provide further assurances.

6.3 From a review of the coverage of Governance and Audit Committee's work and oversight during the year, as set out in Section 2, it is considered that the

Committee has delivered its workplan and responsibilities in line with its Terms of Reference.

- 6.4 The Annual Report includes the results of the previous year's self-assessment undertaken against the checklist included within the CIPFA Guidance. As new members have joined the Committee, the self-assessment will be carried out in December 2025.

**RESPONSIBILITIES OF AUDIT COMMITTEE IN LINE WITH THE LOCAL
GOVERNMENT (WALES) MEASURE 2011 AND LOCAL GOVERNMENT AND
ELECTIONS (WALES) ACT 2021**

Chapter 2, section 81 of the Local Government (Wales) Measure 2011 (revised)

Local authorities to appoint governance and audit committees

A local authority must appoint a committee (a “Governance and Audit Committee”) to—

- a) review and scrutinise the authority's financial affairs,*
- b) make reports and recommendations in relation to the authority's financial affairs,*
- c) review and assess the risk management, internal control and corporate governance arrangements of the authority,*
- d) make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements,*
- (da) review and assess the authority's ability to handle complaints effectively,*
- (db) make reports and recommendations in relation to the authority's ability to handle complaints effectively*
- e) oversee the authority's internal and external audit arrangements, and*
- f) review the financial statements prepared by the authority.*

A local authority may confer on its Governance and Audit Committee such other functions as the authority considers suitable to be exercised by such a committee.

It is for a Governance and Audit Committee to determine how to exercise its functions.

Local Government and Elections (Wales) Act 2021

Council Performance Arrangements

- (i) To consider the Council's draft Annual Performance Self-Assessment report and if deemed necessary may make recommendations for changes to the Council.*
- (ii) To receive the Council's finalised Annual Self-Assessment report in respect of a financial year as soon as reasonably practicable after the end of that financial year.*
- (iii) At least once during the period between two consecutive ordinary elections of councillors to the Council, consider the independent Panel Performance Assessment report into which the Council is meeting its performance requirements.*
- (iv) To receive and review the Council's draft response to the report of the independent Panel Performance Assessment and if deemed necessary may make recommendations for changes to the statements made in the draft response to the Council.*

Complaints Handling

- (i) To review and assess the Council's ability to deal with complaints effectively.*
- (ii) To make reports and recommendations in relation to the Council's ability to deal with complaints effectively.*

Appendix 2

[illegible]

GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2024-25	Frequency	20/05/24	17/06/24	18/07/24	23/09/24	21/10/24	18/11/24	16/12/24 *	17/02/25	24/03/25
Treasury Management										
Draft Treasury Management Strategy	Annually								✓	
Risk Assurance										
Corporate Risk Register	Quarterly			✓	✓			✓		✓
Counter Fraud										
Corporate Fraud Report 2023/24	Annually			✓						
Others										
Governance & Audit Committee Annual Report	Annually				✓	✓				
Corporate Complaints 2023/24 Annual Report	Annually							✓		
Whistleblowing Policy & Performance Update	Annually							✓		
Corporate Self Assessment Report	Annually				✓	✓				
Cardiff Capital Region									✓	

..* - 16 December 2024 meeting was adjourned to 6 January 2025

Appendix 3

Examples of where G&AC Members have invited the relevant Director / Head of Service into Committee or requested a written update in order to provide further assurances that action was being taken to implement the agreed Internal Audit recommendations or as a result of concerns raised by Internal Audit or specific requests by Committee or other reports G&AC have been asked to comment on.

	Establishment / System / Service	Date of G&AC	G&AC Recommendations	Subsequent Action
1	ORACLE FUSION Implementation	May 2024	- Projects could be impacted, and costs increased if the Council did not have adequate resources and capacity. - Members of the public required greater accountability around the challenges that the project faced, and greater Scrutiny should have been carried out. - At the start of any project, the Council needed to ensure that it had the right expertise in place from all relevant service areas, including Commissioning, Human Resources, Information Technology, Finance and Legal. - The proposed budget for the Oracle system at its inception appeared insufficient as it did not include archiving, contingency etc. - The Corporate Performance and Resources Scrutiny Committee and the Governance and Audit Committee should have been made aware of issues sooner and provided assurance in respect of the control environment. - The Lessons Learnt review document needed to be cascaded widely throughout the organisation. - A workshop for members should be arranged to understand how the 59 recommendations would be implemented.	- Report and comments referred to Cabinet
2	Internal Audit Limited Opinions	May 2024	That the relevant Directors / Heads of Service for the three limited assurance audits (Debtors, Residential Homes – food stock control and Leisure Centres – contract and performance management) be requested to provide an update report in six months' time.	- Updates from Directors / HoS provided to G&AC January 2025

	Establishment / System / Service	Date of G&AC	G&AC Recommendations	Subsequent Action
	Use of performance information: service user perspective and outcomes – Vale of Glamorgan Council	June 2024	• That in terms of public engagement for the Council to carry out more detailed insights of responses received in order to better understand issues being raised by residents. • For the Council to consider bringing together information from other reports and Council activities such as Corporate Complaints and complaints to Councillors which is a source of information that would be useful in order to understand the views and experiences of residents. • For the Scrutiny Committees to have a greater role in terms of identifying ways to improve the Council's performance and services. • For the Council to reflect on how public engagement and consultation is carried out by each individual Council department to ensure there are the same standards and level of engagement.	- Report and comments referred to Cabinet
	Development of the Corporate Plan 2025-2030, Panel Performance Assessment and Annual Performance Calendar 2024/25	June 2024	• For the role of Scrutiny to be highlighted in terms of developing a new Corporate Plan, in particular the arrangements for assessing performance against the Plan. • For Project Zero to be a central part of the new Corporate Plan. • The need to have specific targets which could be easily assessed as being a success or failure. • For there to be engagement activity with Elected Members around the development of the new Corporate Plan. • For the targets and objectives to reflect the Council's budget position and the fact that the Council's budgets are set on a year by year basis. • For the Council's corporate risks to be considered as part of developing the new Corporate Plan. • As the 2030 net zero targets were not very far away, the Corporate Plan needed to be agile enough so that it allowed the Council	- Report and comments referred to Cabinet

	Establishment / System / Service	Date of G&AC	G&AC Recommendations	Subsequent Action
			flexibility and was not too prescriptive in terms of how objectives were achieved.	
	Presentation: Cardiff Region City Deal – Accounts 2023/24 –	January 2025	that representatives of the Cardiff Capital Region City Deal be invited to attend a Special Meeting of the Governance and Audit Committee	- Strategic Director of Resources for the Cardiff Capital Region City Deal provided a presentation to G&AC February 2025
	Vale Of Glamorgan Council Panel Performance Assessment	February 2025	- The findings of the assessment demonstrated the values of the organisation, and so thanks should be passed onto the staff and Elected Members. - It was important to recognise that after 15 years of austerity the level of resource and the capacity of local government across Wales had been reduced. It was also important how the change agenda was signalled to the public. The move to a county wide approach rather than focusing on the Council as an organisation was welcomed and it was important to ensure that the public were aware of the key Council priorities and changes to service delivery, particularly in the context of diminished resources. - The Council needed to improve public communication, particularly in relation to the requirement for the Council to achieve a balanced budget. Engagement with communities should take place first to ascertain what their needs were, which should then be followed up with consultation on specific proposals and Council plans. - Working in collaboration with partners and stakeholders was extremely important. - It was important for the Council to consider findings of the Audit Wales report around financial sustainability of public bodies in Wales with reference to the difficulties that Councils were facing in terms of medium- and longer-term financial planning. - There was a need to improve the Scrutiny function but a key	- Report and comments referred to Cabinet

	Establishment / System / Service	Date of G&AC	G&AC Recommendations	Subsequent Action
			element of that was ensuring that Committee members engaged more at meetings and asked appropriate questions. • In terms of Community Asset Transfers and wider community work, it was important to ensure that certain vulnerable groups were not excluded from the ability to become volunteers and take part in projects. • The assessment represented an opportunity to change the Scrutiny function and the way that the Council performed through its new Corporate Plan. However, it should be recognised that there was a need to build-up capacity within the Council in order to achieve its objectives. • The Council also required more capacity in order to improve public engagement in order to have sufficient reach within communities. • The Council needed to be bolder when it came to decisions around service delivery, particularly in the context of increased demands within certain service areas. It may be necessary for the Council to stop delivering non-statutory services which also required an honest conversation with the public around why the Council had chosen to stop providing a service. That required a culture shift. • Within the Council's response to the Panel Performance Assessment, there was no explicit mention of young people and so there was scope to look at how young people were engaged and their voices heard. • There should also be consideration of the areas of partnership working that may not add real value and represented a drain on resources. • In terms of budgetary savings and pressures, there was scope for conversations with Health about the contribution that Council run services such as Social Care and	

	Establishment / System / Service	Date of G&AC	G&AC Recommendations	Subsequent Action
			Leisure made in support of health related services. • The Members' Code of Conduct should be strengthened. • The decision-making process and the Council's scheme of delegation needed to be considered. • Proposals for the Council's actions in response to the Panel Performance Assessment should be incorporated in the Regulatory Report Track and be reported to the Governance and Audit Committee.	
	Audit Wales: Financial Sustainability Of Local Government, December 2024	February 2025	• There was a role of central Government to ensure that Local Authorities were sufficiently resourced; • It was noted that in terms of useable reserves, some Local Authorities in Wales had very little useable reserves available whilst some Councils had reserves in excess of £200m. Therefore, there was opportunity for Welsh Government to consider the level of useable reserves within Councils as part of the budget settlement process.	- Report and comments referred to Cabinet
	Reshaping Scrutiny	March 2025	• For those Members that sat on a Scrutiny Committee they needed to fully understand the role of Scrutiny and how they could participate within the Scrutiny function; • It was important to ensure that adequate training was provided to Members on Scrutiny and the development of a quick training programme for Members prior to implementation of the new Scrutiny function would be endorsed; • An important element of the training programme was questioning skills; • With regard to the use of expert witnesses at Scrutiny Committees, it was important to ensure that there was a budget to facilitate that; • The Governance and Audit Committee to have sight of the outcome of any review	- Report and comments referred to Cabinet

	Establishment / System / Service	Date of G&AC	G&AC Recommendations	Subsequent Action
			undertaken following the introduction of the new Scrutiny function which should also be presented to Cabinet; and • It was important for the Scrutiny Committees' Forward Work Programmes to also have regard to possible referrals from the Governance and Audit Committee that requested Scrutiny to look at some service aspect in more detail.	
	Audit Wales Recommendations for Governance of The Planning Service-Planning Protocol, Planning Committee Terms of Reference, And Amended Scheme of Delegation	March 2025	• Points for consideration raised by the Chair of G&AC	- Report and comments referred to Cabinet

Members In Attendance

	Committee Date									Members' Attendance Rate
	17-Jun-24	18-Jul-24	23-Sep-24	21-Oct-24	18-Nov-24	16-Dec-24	06-Jan-25	17-Feb-25	24-Mar-25	
Members	Adjourned									
Gareth Chapman * (Chair)	✓	✓	✓	✓	✓		✓	✓	✓	100%
Nigel Ireland * (Vice Chair)	✓	✓	✓	✓	A		✓	✓	✓	88%
Matthew Evans *	✓	✓	✓	✓	✓		A	✓	✓	88%
Cllr P Drake	✓	✓	✓	✓	✓		✓	✓	✓	100%
Cllr E Goodjohn	✓	✓	✓	✓	✓		✓	✓	✓	100%
Cllr MJ Hooper	✓	✓	✓	✓	✓		✓	✓	✓	100%
Cllr JM Norman	✓	✓	✓	✓	A		✓	✓	✓	88%
Cllr J Protheroe	✓	✓	✓	✓	✓		A	✓	✓	88%
Cllr NJ Wood	✓	✓	✓	✓	✓		A	✓	A	75%
Members in Attendance	9	9	9	9	7		6	9	8	
Members on Committee	9	9	9	9	9		9	9	9	
Attendance Ratio	100%	100%	100%	100%	78%		67%	100%	89%	92%
Cabinet Members / Other Councillors										
Cllr E Williams	✓		✓					✓		
Cllr G John			✓					✓	✓	
Cllr A Asbrey				✓						
Cllr L Burnett (Leader)				✓				✓		
Cllr HC Hamilton								✓		
Cllr WA Hennessy								✓		

*

Lay Member

A

Apologies

G&AC comprises of 3 x lay members and 6 x councillors

Councillors on Governance & Audit Committee (as per published agendas):

From June 2024 to March 2025:

Cllr P Drake

Lay Members

Cllr E Goodjohn

Cllr MJ Hooper

Gareth Chapman * (Chair)

Cllr LM Norman

Nigel Ireland * (Vice Chair)

Cllr J Protheroe

Matthew Evans *

Cllr NJ Wood

Pen Pictures of the Lay Members of the Governance and Audit Committee –2024/25

Gareth Chapman

Qualifications:

Master of Laws (LLM) Master of Business Administration (MBA) Chartered Manager (CMgr) Diploma in Local Government Law and Practice (DipLG) Companion of the Chartered Management Institute (CCMI) Solicitor (Non Practicing)

Experience:

Local Government Officer for 42 years. Practicing Solicitor for 31 years.

Chief Executive for 9 years, Deputy Chief Executive and Director for 8 years, Solicitor to the Council, Monitoring Officer, Returning Officer etc.

Used to Chairing Multi Agency Meetings - Public Service Board, Chair of the Merthyr Tydfil Youth Offending Service Board, Chair of the Cwm Taff Youth Offending Service Board, Chaired numerous Public Meetings and Engagement Sessions, Internal Council meetings etc.

Previously member of several Welsh Government Task and Finish Groups, All Wales Youth Justice Board, Community Safety Partnership Review Board. Board Members of College Merthyr Tydfil and Academi Wales.

Currently:

Member of the College of Policing Panel reviewing the Code of Ethics for Police Officers and Police Staff

Member and Chair of Bridgend, Newport and Vale of Glamorgan Governance and Audit Committees

Lay Inspector for Estyn

Co-opted Independent Member of South Wales Police and Crime Panel

Nigel Ireland

Relevant Qualifications: Masters (MSc) in Audit Management & Consultancy, Qualification in Internal Audit Leadership (QIAL), Chartered Manager of the Institute of Internal Auditors (CMIIA), Certified in Risk and Information Systems Control (CRISC), Certified Internal Auditor (CIA), Diploma in Internal Audit Practice (PIIA), Certified Information Systems Auditor (CISA), Government Internal Audit Certified (GIAC), National Examination Board in Occupational Safety and Health (NEBOSH) and PRINCE2 Practitioner.

Experience: Internal Auditor for 21 years, working in global professional services across all sectors, including local authority audit, for 9 years. Since 2012 has been running a Welsh professional services firm providing Internal Audit, Procurement and Consultancy services to not-for-profit organisations in South Wales and Southwest England.

Experienced in undertaking audits, training and consultancy across all sectors and all parts of organisations, with specialisms in risk management and governance. Significant experience in the area of project management. Wide experience of working with boards and audit committees, including providing training and workshops in multiple areas to support public and third-sector organisations.

Previously (until August 2024) was Chair of Governors for Wick & Marcross Church in Wales Primary School. Currently volunteers as Chair of Cowbridge RFC Mini & Junior section, Head Coach for the U15s age group and Treasurer of Vale Badminton Club.

Matthew Evans

A Chartered Internal Auditor with extensive experience in the Financial Services sector, I lead the UK Internal Audit function for Admiral Group PLC, Wales' only FTSE 100 listed company, specialising in financial services products both in the UK and globally.

In addition to holding the CMIIA, I also hold a globally recognised cyber security qualification (CISA) and a Masters Degree in Chemistry.

With extensive experience providing insights and challenge at a range of multinational boards and committees spanning subjects such as risk management, organisational governance, investments and financial control, I seek to bring these transferrable skills, along with a passion for a broad range of human and wellbeing issues at a local and national level, to benefit the Committee and the wider Vale of Glamorgan.

THE VALE OF GLAMORGAN COUNCIL

COUNCIL: 1ST DECEMBER, 2025

REFERENCE FROM GOVERNANCE AND AUDIT COMMITTEE:
20TH NOVEMBER, 2025

“AUDITED STATEMENT OF ACCOUNTS 2024/25 (DCR) –

For this item the Chair welcomed the Head of Finance / Section 151 Officer, the Operational Manager – Accountancy, and from Audit Wales, M. Jones and J. Llewellyn.

The Council had until 31st May each year to submit draft Statement of Accounts and Annual Governance Statement for audit and external audit has until 31st July to issue a certificate.

It was reported that there was a backlog of work nationally and the Auditor General for Wales had extended the certification deadline to 31st October for 2024/25 Statement of Accounts.

The draft Statement of Accounts and Annual Governance Statement were submitted to Audit Wales on 30th June. That met the locally agreed Audit Wales deadline, but the Council had nevertheless issued a late publication notice.

The Draft Final Statement of Accounts included the consolidation of the audited 2023/24 City Deal Joint Committee accounts and Draft 2024/25 City Deal Joint Committee accounts which had been subject to Audit of material balances by Audit Wales.

There were a number of other changes largely of a presentation and classification nature which would be detailed within this report and were also included in the Auditor's report.

The Annual Governance Statement demonstrated that appropriate governance arrangements were in place to meet the governance principles. Actions had been identified to address the governance issues identified during 2024/25.

Audit Wales would write to those charged with Governance to gain assurance that there was not any fraud which would have an impact on the accuracy and integrity of the Statement of the Accounts. There were no fraud issues impacting on the Council's accounts.

The external audit of the Statement of Accounts was very near complete. The draft Audit Wales Audit of Accounts report was attached at Appendix D and confirmed an unqualified audit report. The report included appendices that set out the audit

amendments agreed a further report would be brought by Audit Wales that sets out recommendations made following the 2024/25 accounts audit.

The external audit of the Annual Governance Statement was also complete and no significant amendments were required.

Audit work had commenced on the Shared Regulatory Service and the audit was ongoing. There had been some discussion on the form of The Vale, Valleys & Cardiff Regional Adoption Service accounts to be produced which had only recently been concluded so that work was still underway

G. Chapman (Chair and Lay Member) offered thanks to Council's Accountancy Team and Audit Wales for the production of the Statement of Accounts which had received an unqualified audit report for 2024/25. The Chair commented on the demands on the Accountancy Team which would be covered in the Lessons Learnt report produced each year following the finalisation of the annual statement of accounts. That would also include the follow up recommendations from Audit Wales of the process to complete the accounts.

RESOLVED –

(1) T H A T the Final Statement of Accounts and Annual Governance Statement be approved to go forward to Council for final approval of Appendices A and B to the report respectively.

(2) T H A T delegated authority be granted to the Section 151 Officer in liaison with the Chair of the Governance and Audit Committee to make any final adjustments to the Final Statement of Accounts and Annual Governance Statement as necessary.

(3) T H A T the response to the Audit Wales audit enquiries at Appendix C to the report be approved.

(4) T H A T the Draft Audit Wales ISA260 and Management Actions agreed by the Vale of Glamorgan Council be noted.

(5) T H A T the Governance and Audit Committee receive a Lessons Learnt report including the production of the recommendations from Audit Wales made following the 2024/25 accounts audit.

Reasons for decisions

(1) In order for Full Council to approve the Statement of Accounts and Annual Governance Statement.

(2) The audit of the Statement of Accounts and Annual Governance Statement was essential complete but there may be some minor amendments to be made before they are approved by Council.

- (3) Audit Wales had written to both officers and those charged with governance with a set of queries to provide assurance on fraud, legal and related parties.
- (4) The ISA260 was for noting and any adjustment required had been made in the Statement of accounts and Annual Governance Statement being put forward for approval.
- (5) Having regard to the contents of the report, reference and discussions at the meeting.”

Attached as Appendix – Report to Governance and Audit Committee:
20th November, 2025

