VALE of GLAMORGAN
BRO MORGANNWG

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 28 September 2026
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Urgent Decision Procedure Used (If yes, why)	No
Item Type	Part I
Report Title:	Governance and Audit Committee Annual Report 2025-26
Portfolio Holder:	No Relevant Cabinet Member
Strategic Leadership Team:	Head of Finance/Section 151 Officer
Lead Officer:	Head of the Regional Internal Audit Service Chair of the Governance and Audit Committee

1.0 What is this report about?

1.1 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.

2.0 What are the Recommendations?

	Recommendations – What and How?	Reason for Recommendation – Why?
2.1	Members of the Governance and Audit Committee give due consideration and comment on the report, and endorse its presentation to Council.	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.

3.0 What is the background to this report?

3.1 The Council's Governance and Audit Committee provides oversight and assurance regarding the adequacy and effectiveness of the Council's financial control, governance, risk management and assurance 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 of the Annual Report.

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 carried a Councillor vacancy from April to November but had its full quota of 3 lay members for the full year. The Committee held 7 meetings during the municipal year and was quorate throughout.

3.4 When 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.

4.0 What issues are there to be considered?

4.1 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.

4.2 The report at **Appendix A**, sets out the Governance and Audit Committee's Annual Report for 2025-26, how it has complied with its terms of reference and outlines its performance during the year.

4.3 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 2025-26 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.

4.4 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.

4.5 Previously the self-assessment checklist based on the CIPFA Guidance was circulated to all members of the Committee in order to assess the existing skills, knowledge and areas of expertise of members and to identify any gaps or training requirements and the responses were included in the previous annual report.

4.6 For 2025/26 a more comprehensive audit review was undertaken to assess the effectiveness of the Council's Governance and Audit Committee. The objective of this audit was to provide assurance that the Council's Governance and Audit Committee (G&AC) can demonstrate its effectiveness against the good practice principles set by the Chartered Institute of Public Finance and Accountancy (CIPFA). Members were given the opportunity to comment on this report and their comments were incorporated into the final report which was presented at Governance and Audit Committee June 2026. The overall audit opinion was *Reasonable Assurance* and scored 87% compliance with CIPFA's good practice principles.

5.0 <u>How has evidence been used to inform the report, including the views of others?</u>

5.1 All reports presented to Governance and Audit Committee, a review of recorded meetings, a comprehensive internal audit review of effectiveness and comments received from Committee Members have been considered to inform this report.

6.0 <u>What are the next steps if the recommendations are approved?</u>

6.1 That the report be considered by Full Council and Committee Members continue to ensure that the Committee works within its Terms of Reference as set out in the Council's Constitution.

7.0 <u>How does this report support Vale 2030 and Reshaping?</u>

7.1 The Annual Report demonstrates that the Committee has been effective in its undertakings throughout 2025/26 and ensured sound governance arrangements continue to be in place across all directorates of the Council. This supports the delivery of both Vale 2030 and the Council's Reshaping Programme.

8.0 <u>How does this demonstrate the Five Ways of Working?</u>

8.1 The Council's Governance and Audit Committee demonstrates the Five Ways of Working by ensuring there are appropriate processes in place for prevention; supporting the long-term sustainability of public services; integrating good governance and financial stewardship into service delivery and transformation; collaborating with internal and external partners to identify areas of best practice; and involving staff, Members, residents and partners in protecting public resources.

<u>Resources</u>

9.0 Finance

9.1 There are no financial or resource issues as a direct consequence of this report

10.0 Workforce

10.1 There are no workforce issues as a direct consequence of this report

11.0 <u>Legal and Equalities</u>

11.1 **Does an Equalities Impact Assessment need to be completed? No**

11.2 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

12.0 **<u>Key Contacts</u>**

12.1 **Who are the primary officers to contact with any comments and/or queries on the report?**

Lead Officer: Andrew Wathan – Head Regional Internal Audit Service Chair of the Governance and Audit Committee	Democratic Services Officer Gareth Davies

Appendix

Appendix A – Governance and Audit Committee Annual Report 2025-26

Background Documents

None

Appendix A

Subject	**Governance and Audit Committee Annual Report 2025/26**
Directorate:	**Corporate Resources**
Meeting:	**Governance and Audit Committee**
Date:	**28th September 2026**
Division/Wards Affected	**All**

1. PURPOSE

1.1 To present the Council’s Governance and Audit Committee’s Annual Report for 2025/26.

1.2 The report demonstrates the range of work undertaken by the Committee during 2025/26 and the contribution it has made to providing assurance and challenge in relation to the Council's governance, risk management, internal control, financial reporting, performance assessment and complaints arrangements.

2. RECOMMENDATIONS

2.1 That the Governance and Audit Committee’s Annual Report for 2025/26 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 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 28th September 2026 meeting, as set out in par 3.6 below.

3. INTRODUCTION

3.1 The Council’s Governance and Audit Committee provides oversight and assurance regarding the adequacy and effectiveness of the Council's financial control, governance, risk management and assurance 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 carried a councillor vacancy from April to November but had its full quota of 3 lay members for the full year. The Chairperson was a lay member. The Committee held 7 meetings during the municipal year and was quorate throughout.

3.4 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. 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 2025/26 are shown at **Appendix 2**.

3.6 **Comments** from Governance and Audit Committee members at the meeting held on Monday 28th September 2026 will be incorporated within the report to full Council:

4. WORK DELIVERED IN 2025/26

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 2025/26 by receiving a comprehensive suite of reports in line with its work programme for the year, as shown at **Appendix 2**; Members attendance records are shown at **Appendix 3**. The overall member attendance rate was 69% for the year.

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 2024/25 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 2024/25 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. They asked for future versions of the Statement to show how areas for improvement linked to each of the individual principles. They commented it would be useful to include what had gone well in the year, what targets had been met in terms of areas of improvement and to highlight those areas of improvement that had not been met.

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 2025/26.

4.3.3 The Internal Audit Annual Plan for 2025/26 was reported to and approved by the Governance and Audit Committee in June 2025. 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. Members were keen to understand how the plan was compiled and challenged the robustness of it and the prioritisation of audits included in it. They wanted to ensure there was minimum duplication with external reviews and the scope was appropriate for certain audits.

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 gain assurances on the adequacy and effectiveness of the Council's governance arrangements, internal control and risk management processes and consider the effectiveness of the Internal Audit process for 2025/26.

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 2024/25 was presented to Committee in June 2025. Based on the internal audit reviews completed during 2024/25, 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 3 audit assignments completed during 2024/25 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. All 3 reviews were followed up during 2025/26 which 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 had the opportunity of inviting the relevant Director into Committee and thereafter requested further progress reports. Although there were no formal call-ins during 2025/26, there were some examples of the Committee requesting further information to be reported back to Committee; these are shown at **Appendix 4**.

4.4.6 With regard to the risks of fraud and corruption:

- In July 2025 the Annual Corporate Fraud Report 2024/25 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 asked if the newly developed Fraud e-learning could be rolled out to all Members as well as officers. They asked if further work on the abuse of the Blue Badge scheme could be undertaken with the Shared Regulatory Service.

- The mid year review of the Whistleblowing Policy and Reported Incidents was presented to Committee in July 2025 which provided an update on the progress made in response to the comments and recommendations raised by Members during the Committee's meeting in January 2025. The Committee wished to convey its thanks to the staff involved.

4.4.7 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.

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 risk categorisation and the viability of some of the Council's major regeneration projects. They asked for clarification on the risk scoring matrix and if cyber-attacks against large companies and councils were considered as part of the Council's Information Security risk.

4.5.3 Members commented on the direction of travel for the climate change and nature emergency risk, and queried whether there had been any assessment of the potential impact following a change in the political landscape from the Senedd elections in 2026. They queried the risk assessment of third parties that the Council worked with and asked how insight shaped the Council's overall risk profile and control environment.

4.5.4 Members requested further clarification of the funding gaps and plans for the Marina and asked for a further and more detailed report.

4.5.5 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 2024/25 (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.

4.5.6 Members challenged the content of the report and sought further clarifications of specific areas. For the 2024/25 report Members challenged or suggested:

- That performance calculations could be better presented and more clearly defined.
- The narrative in relation to the Council's engagement activity and governance judgement;
- explore the potential of partner engagement further and consultation with local businesses on the Self- Assessment
- would welcome an easy to read / young person's version and opportunities to bolster the evidence base used as part of the self-assessment process.
- it would also be useful for any trends relating to the direction of travel of different judgements over time to be considered for inclusion.

4.5.7 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 there was enough narrative in the policy to show how the Council intended to learn from complaints, wanted to understand why some complaints were wrongly categorised and suggested complaints be reported to the Strategic Leadership Team on a quarterly basis rather than six monthly.

4.5.8 Members asked whether there was a way to capture further details of issues raised which led to service improvement. They commented on meeting customer expectations as opposed to service improvement and asked was there any learning from the approach taken by Social Services which could be shared with other Council departments and re-emphasised the importance of appropriate training.

4.5.9 In response to the Audit Wales review of Corporate Complaints, Members asked how was the Council was strengthening the process around service areas responding to corporate complaints and at what point did the Council need to put in more resources to ensure that complaints were handled in a timely manner. They asked for further information of the implementation target date regarding Recommendation (3) and training for complaint handlers.

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 2024/25 Statements of Account for the Council. Members commended the Finance Team for the preparation of the accounts and stated that the position in regard to the Council's level of reserves was positive. They raised questions around the high number of hypothecated grants issued by Welsh Government, metric used for the valuation of Council houses, the delay of the South East Wales Corporate Joint Committee (SEWCJC) accounts, updates in relation to issues from the Rental Homes (Wales) Act and contributions to the Coychurch Crematorium. The Chair of the Governance and Audit Committee wrote to the Chief Executive of the South East Wales Corporate Joint Committee expressing concern about the delay of their Statement of Accounts.

4.6.2 Following review by Committee, the Council's 2024/25 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).

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 the falling gap between debt and the capital financing requirement, and whether that caused any areas of concern and that if there was an assumption for no internal borrowing in future years, was that also incorporated into the Council's financial strategy. Members sought clarification that under the MRP policy the average asset life would be kept under review and that the Strategy was in line with the review of reserves and budget planning process.

4.7 C*onsider 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. Members raised concerns about delays to the signing off the accounts for the Cardiff Region City Deal; the Chair of the Governance and Audit Committee wrote to the Auditor General for Wales to express the Committee's concern of the delays in finalisation the accounts for the Cardiff Region City Deal.

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).

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

5.1 Previously the self-assessment checklist based on the CIPFA Guidance was circulated to all members of the Committee in order to assess the existing skills, knowledge and areas of expertise of members and to identify any gaps or training requirements. A draft training programme has been developed which will be rolled out to Members in due course.

5.2 A more comprehensive audit review was undertaken to assess the effectiveness of the Council's Governance and Audit Committee at the end of 2025/26 by Internal Audit.

5.3 The objective of this audit was to provide assurance that the Council's Governance and Audit Committee (G&AC) can demonstrate its effectiveness against the good practice principles set by the Chartered Institute of Public Finance and Accountancy (CIPFA). This has been achieved by completing:

- CIPFA's G&AC Self-Assessment of Good Practice tool.
- Evaluating the impact and effectiveness of G&AC for the following areas:

  - Good Governance
  - Effective Control Environment
  - Management of Risk
  - Reporting to Stakeholders and Community

5.4 Members were given the opportunity to comment on this report and their comments were incorporated into the final report which was presented at Governance and Audit Committee June 2026. The overall audit opinion was *Reasonable Assurance* and scored 87% compliance with CIPFA's good practice principles.

5.5 As stated above, the Governance and Audit Committee operated with its full quota of lay members for 2025/26. 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 2025/26 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 This Annual Report includes the conclusions of the audit review of the effectiveness of the Governance and Audit Committee which was measured against the CIPFA Self-Assessment of Good Practice Tool. The overall audit opinion was *Reasonable Assurance* and scored 87% compliance with CIPFA's good practice principles.

Appendix 1

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

GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2025-26	Frequency	23/Jun/2025	21/Jul/2025	15/Sep/2025	20/Nov/2025	15/Dec/2025	23/Feb/2026	13/Apr/2026
Standing Items								
Audit Wales Governance and Audit Committee Reports	Each meeting	✓	✓	✓	✓	✓	✓	✓
Action / Decision Tracking	Each meeting		✓	✓	✓	✓	✓	✓
Updated Forward Work Programme	Each meeting	✓	✓	✓	✓	✓	✓	✓
Accounts								
Statement of Accounts 2024/25 (unaudited)	Annually		✓					
Audited Statement of Accounts and Annual Governance Statement	Annually				✓			
Financial Management Code	Annually		✓					
Accounting Policies	Annually							✓
Lessons Learnt - Closure of Accounts	Annually	✓					✓	
Governance								
Draft Annual Governance Statement 2024/25	Annually		✓					
Internal Audit Reports								
Annual Internal Audit Report 2024/25	Annually	✓						
Internal Audit Shared Service Charter	Annually	✓						
Internal Audit Annual Strategy and Audit Plan 2025/26	Annually	✓						
Internal Audit Progress Report	Quarterly			✓		✓	✓	
Recommendation Monitoring Report	Quarterly			✓		✓	✓	
Governance & Audit Committee Self Assessment	Annually							✓
Limited Opinions - Follow Up (flexible)	when required							
Treasury Management								
Draft Treasury Management Strategy	Annually						✓	
Risk Assurance								
Corporate Risk Register	Quarterly	✓		✓		✓		✓
Counter Fraud								
Corporate Fraud Report 2024/25	Annually		✓					
Others								
Governance & Audit Committee Annual Report	Annually			✓				
Corporate Complaints 2024/25 Annual Report	Annually	✓				✓		
Whistleblowing Policy & Performance Update	Annually		✓					
Corporate Self Assessment Report	Annually		✓	✓				
Cardiff Capital Region						✓		

Appendix 3

Members In Attendance

Members	23-Jun-25	21-Jul-25	15-Sep-25	20-Nov-25 Extraordinary	15-Dec-25	23-Feb-26	13-Apr-26	Members' Attendance Rate
Gareth Chapman * (Chair)	✓	✓	✓	✓	✓	A	✓	86%
Nigel Ireland * (Vice Chair)	✓	A	✓	x	✓	✓	A	57%
Matthew Evans *	✓	✓	✓	A	✓	✓	✓	86%
Cllr G Ball	✓	✓	A	A	A	A	A	29%
Cllr B Dodd	n/a	n/a	n/a	n/a	✓	✓	A	67%
Cllr E Goodjohn	A	✓	✓	✓	✓	✓	A	71%
Cllr MJ Hooper	✓	✓	✓	A	✓	✓	✓	86%
Cllr J Protheroe	✓	A	✓	✓	✓	✓	✓	86%
Cllr NJ Wood	✓	x	✓	x	✓	x	x	43%
Members in Attendance	7	5	7	3	8	6	5	
Members on Committee	8	8	8	8	9	9	9	
Attendance Ratio	88%	63%	88%	38%	89%	67%	56%	69%
Cabinet Members / Other Councillors								
Cllr E Williams	✓	✓	✓		✓	✓		
Cllr G John	✓	✓	✓		✓	✓	✓	
Cllr A Asbrey							✓	
Cllr L Burnett (Leader)		✓			✓	✓	✓	
Dr I J Johnson			✓	✓		✓		
Cllr J Aviet				✓				
Cllr I Buckley				✓				
Cllr CP Franks					✓			
Cllr WA Hennessy						✓		
Observer: R Hendicott					✓	✓		

*	Lay Member	cllr vacancy from June to Nov	57%	
A	Apologies			

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

Appendix 4

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	Audited Statement of Accounts 2024/25	November 2025	That 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.	
2	IA Recommendation Monitoring	February 2026	That the Chair / Vice-Chair liaise with Internal Audit Services and Democratic Services regarding any significantly overdue recommendations and, if required, consider calling in any responsible Council officers to address these at the next Committee meeting in June.	

Appendix 5

Pen Pictures of the Lay Members of the Governance and Audit Committee –2025/26

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.