

GOVERNANCE AND AUDIT COMMITTEE

Decision Notice –Hybrid Meeting, 5th February, 2024.

The Committee agenda is available [here](#).

The recording of the meeting is available [here](#).

Present: G. Chapman (Chair and Lay Member); N. Ireland (Vice-Chair and Lay Member) Councillors P. Drake, E. Goodjohn, M.J. Hooper, J.M. Norman, J. Protheroe and N.J. Wood and M. Evans (Lay Member).

Also present: Councillors R.M. Birch (Cabinet Member for Education, Arts and the Welsh Language), J.E. Charles, C.P. Franks, G. John (Cabinet Member for Leisure, Sport and Wellbeing) and M.R. Wilson (Cabinet Member for Neighbourhood and Building Services)

AGENDA ITEM 2. MINUTES –

RESOLVED – T H A T the minutes of the meeting held on 11th December, 2023 be approved as a correct record.

AGENDA ITEM 3. DECLARATIONS OF INTEREST –

No declarations of interest were received.

AGENDA ITEM 4. CORPORATE RISK REGISTER QUARTER 2 UPDATE (CX) –

RESOLVED –

(1) T H A T the Quarter 2 position of Corporate Risks (April 2023 – September 2023) as outlined in the risk summary report (Annex A) be noted.

(2) T H A T the comments of the Governance and Audit Committee be referred to Cabinet for their consideration. The comments of the Governance and Audit Committee being:

- For Cabinet to clearly indicate the specific reasons why Brexit remains on the Risk Register and what are the residual actions that remain.
- That Cabinet reconsider the inclusion of Covid and Brexit as risks on the register with the view of the Governance and Audit Committee that both risks should be removed.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To advise Cabinet of the views and comments of the Governance and Audit Committee.

AGENDA ITEM 5. ANNUAL WHISTLEBLOWING REPORT (MO/HLDS) –
RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the Governance and Audit Committee continues to receive annual reports in relation to policy implementation and incidents.
- (3) T H A T the Governance and Audit Committee continues to receive annual reports in relation to staff survey results.
- (4) T H A T the recommendation of the Standards Committee for all staff to be made aware of the Whistleblowing Policy and for the policy to be a part of the Staff Induction and Refresh Programme be agreed.
- (5) T H A T the Whistleblowing Policy be considered as part of the review of mandatory training for staff, and for the matter to be referred to the Corporate Performance and Resources Scrutiny Committee.

Reasons for decisions

- (1,2&3) Having regard to the contents of the report and discussions at the meeting.
- (4) Following consideration of the recommendations of the Standards Committee made on 2nd February, 2024.
- (5) In order for the Scrutiny Committee to consider the inclusion of Whistleblowing as mandatory training.

AGENDA ITEM 6. Q3 UPDATE: AUDIT WALES WORK PROGRAMME
TIMETABLE 2023/24 - VALE OF GLAMORGAN COUNCIL (DCR) –

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the report be referred to Cabinet for its oversight.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To enable Cabinet's oversight of the Audit Work Programme.

AGENDA ITEM 7. TREASURY MANAGEMENT AND INVESTMENT STRATEGY 2024/25 AND UPDATE FOR 2023/24 (DCR) –

RESOLVED –

- (1) T H A T the Treasury Management Interim Report for the period 1st April to 31st December, 2023 be noted.
- (2) T H A T the policy for making minimum revenue provision in 2024/25 be endorsed.
- (3) T H A T the proposed 2024/25 Treasury Management and Investment Strategy including the following specific resolutions as detailed in Appendix 1 to the report be endorsed:

- The Authorised Limit for External Debt be set at £240.9699m for 2023/24, £271.200m for 2024/25, £303.939m for 2025/26 and £336.893m for 2026/27.
- The Operational Boundary for External Debt be set at £226.147m for 2023/24, £255.687 for 2024/25, £287.406m for 2025/26 and £320.338m for 2026/27.
- The Section 151 Officer be given delegated authority within the total Authorised Limit and Operational Boundary as estimated for individual years to effect movement between the separately agreed limits for borrowing and other long term liabilities.
- An upper limit of £0m for 2023/24, £10m for 2024/25, £10m in 2025/26 and £10m in 2026/27 is set for total principal sums invested for over 364 days.
- The amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate for 2024/25 be set as:

Table 1 – Upper and lower Limits for fixed rate borrowing

	Upper Limit	Lower Limit
Under 12 months	20%	0%
12 months and within 24 months	20%	0%
24 months and within 5 years	30%	0%
5 years and within 10 years	40%	0%
10 years and above	100%	0%

- The Prudential Indicators set out in Appendix 1 be approved.

- The Treasury Management Policy Statement set out in Appendix 2 be approved.

Reason for decisions

(1-3) Having regard to the contents of the report and discussions at the meeting.

AGENDA ITEM 8. STANWELL SCHOOL CAPITAL PROJECT (HRIAS) –

RESOLVED –

(1) T H A T the actions taken by the Internal Audit team following the further work undertaken be agreed.

(2) T H A T a full and comprehensive report be presented to the Governance and Audit Committee when appropriate to outline lessons learnt as a result of the review undertaken.

Reason for decisions

(1&2) Having regard to the contents of the report and discussions at the meeting.

AGENDA ITEM 9. RECOMMENDATION MONITORING (HRIAS) –

RESOLVED –

(1) T H A T the status of the high and medium recommendations as listed in the report be noted.

(2) T H A T in relation to the outstanding recommendations for the audit of Ysgol y Deri and St. Cyres building compliance, for the responsible officer to be invited to attend the next meeting of the Governance and Audit Committee in order to provide an update on progress and to outline reasons for slippage.

(3) T H A T in relation to outstanding recommendations for the audit relating to pot hole repairs, for the responsible officer to be invited to the next meeting of the Governance and Audit Committee in order to provide an update on progress and to outline reasons for slippage.

Reason for recommendations

(1-3) Having regard to the contents of the report and discussions at the meeting.

AGENDA ITEM 10. REGIONAL INTERNAL AUDIT SHARED SERVICES (RIASS) PARTNERSHIP 2024 (HRIAS) –

RESOLVED – T H A T the matter be deferred to next meeting of the Governance and Audit Committee in order for a full report to be presented to outline all the necessary financial and contractual arrangements prior to a formal decision.

Reason for decision

In order for the Governance and Audit Committee to have a full picture prior to any recommendations to Cabinet requesting that the Vale of Glamorgan Council continue to host the Shared Service.

AGENDA ITEM 11. UPDATED FORWARD WORK PROGRAMME 2023/24 (HRIAS) –

RESOLVED –

- (1) T H A T the Forward Work Programme be endorsed.
- (2) T H A T the schedule of items for the next meeting on 11th March, 2024 be endorsed with the inclusion of invites to the responsible officers for the Ysgol y Deri and St. Cyres Building Compliance Audit and the pot hole repair audits.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To confirm attendance and information requirements.