

No.

GOVERNANCE AND AUDIT COMMITTEE

Minutes of a hybrid meeting held on 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)

762 ANNOUNCEMENT –

Prior to the commencement of the business of the Committee, the Chair read the following statement: “May I remind everyone present that the meeting will be live streamed as well as recorded via the internet and this recording archived for future viewing.”

763 MINUTES –

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

764 DECLARATIONS OF INTEREST –

No declarations of interest were received.

765 CORPORATE RISK REGISTER QUARTER 2 UPDATE (CX) –

The report was presented, the purpose of which was to update Committee on the Quarter 2 position of Corporate Risks for April 2023 to September 2023 contained within the Corporate Risk Register as outlined in the Corporate Risk Summary Report.

The report provided Members with an overview of the Corporate Risk Register for Quarter 2 (April 2023 to September 2023).

Councillor Hooper commented that he was unsure as to why Brexit was still contained on the Risk Register. In addition, Councillor Hooper stated that from his

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perspective there was an issue around the framing of some risks particularly around financial fragility. He felt that although there was reference to the economic position of the country, financial fragility was more a political concern with some underlying factors missed such as how the Council would maintain services. Finally, Councillor Hooper referred to Project Zero and he stated that as that was a concern for the Committee it was good that Project Zero would continue to be an area of focus.

In reply, the Director of Corporate Resources stated that in terms of Brexit it would be appropriate for the full risk documentation to be brought to the Committee to outline all the issues. That would also cover aspects around financial fragility. With regard to Project Zero, the Director stated that a six monthly update would be presented to the Scrutiny Committees and so it would be useful if that was referenced within the Risk Register report.

Councillor Goodjohn referred to the Additional Learning Needs risk and an additional funding of £850k and he queried what improvements would the extra money provide and had there been an impact on the risk and the control measures. In reply, the Director stated that information would be sought from Education and a reply sent via email.

The Chair, Mr. Chapman, also referred to Brexit and Covid-19 remaining on the Risk Register and he stated that it would be useful for the Committee to receive further information as to why those risks remained on the Register. Overall, the Committee considered that Cabinet should review the inclusion of Brexit and Covid-19 on the Register on the basis that the main issues had moved on and were covered under other areas of risk.

Subsequently, it was

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.

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(2) To advise Cabinet of the views and comments of the Governance and Audit Committee.

766 ANNUAL WHISTLEBLOWING REPORT (MO/HLDS) –

The report was presented, the purpose of which was to provide Committee with an annual update and summary of results of a staff survey undertaken to ascertain awareness of and willingness to use the Council's Whistleblowing Policy.

The Council adopted the Whistle Blowing Policy (the Policy) in 2014. The Policy was reviewed in 2019 and the revised Policy was endorsed by Audit Committee on the 3rd February, 2020. The purpose of the Policy was to ensure that employees of the Council were aware of their responsibility to the public and to protect individuals who may need to disclose information concerning any 'malpractice' within the Council, including any confidential information which related to some danger, fraud or other illegal or unethical conduct connected with the workplace, be it of the employee or a fellow employee.

With 11 incidents reported, 2022/23 saw the highest annual number of whistleblowing incidents recorded (2021/22) and was significantly higher than the rolling 8-year average of 4.15 per annum.

Monitoring Officers from 21 other Welsh Local Authorities were canvassed to ascertain the number of Whistleblowing incidents recorded to allow for comparison. Nine responses were received indicating a total of 36 incidents were recorded, an average of 4 incidents per Authority in 2022/23. However, 1 Authority accounted for 17 incidents, 2 recorded 5 incidents, 2 Authorities recorded 3 incidents and 2 Authorities recorded 0 incidents.

Of the 33 incidents reported over the past 8 years, Learning and Skills Directorate showed the lowest number at 3, Environment and Housing Directorate had the highest number of reported incidents at 13. During 2021/22 the Council saw an increase in corporate complaints from members of the public to 495 (2021/22: 358) and 51 under the Social Services Complaints Procedure (Wales) Regulations 2014. The Welsh Language Commissioner received 3 complaints from members of the public, 2 of which were upheld. Complaints referred from the Public Service Ombudsman for Wales fell from 61 in 2021/22 to 49. These complaints were analysed in a separate Annual Corporate Complaints and Compliments Report 2021/22.

Critical to the success of the Policy was staff awareness and understanding together with a willingness to report issues.

In June 2022 the Council launched the "Speak Out" Hub on Staffnet. The hub acts as a single point of access for staff to gain information about the Policy and included an online form which allowed staff to quickly and easily report issues. This was supported by a confidential Speak Out Line telephone service which provided a safe and confidential way for staff to report issues and concerns covered by the Policy.

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Following an internal promotional campaign during Quarter 2 in 2023, a staff survey was undertaken to assess staff awareness of the Policy during October and November 2023. A number of activities were undertaken to encourage participation by colleagues and increase responses; this included maintaining previous branding and content to ensure high levels of recognition by colleagues. In addition, promotional activities and opportunities to engage with the survey from the successful 2022 project were replicated. Use of survey functionality within the Councils Meta Compliance platform (normally used to promote Council policies) was explored, however this could not be used due to non-compliance with Welsh Language standards.

A decision was made to use Participate Vale, the Council's engagement platform, to host the "Speak Out" Survey rather than Microsoft Forms. Participate Vale had a sophisticated and easy to use survey building process, engagement tools, analytics and reporting functions. The survey broadly used the same questions as those used previously to allow comparison. A total of 288 staff responded to the 2023 survey from 21 Service Areas. This was a reduction on the number of respondents for 2021/22 of 232.

The survey results indicated that promotional work undertaken to raise awareness of the policy was having a positive impact with the percentage of colleagues increasing from 75% to 92% stating that they have an increased awareness of the Policy. This should be tempered by the fact that only 49% of respondents had read the policy, although 54% stated that they had read the "Whistleblowing policy on a page" or watched the summary video. The percentage of respondents able to identify all 10 areas of malpractice covered by the Policy fell to 53.29% (2021/22: 68%), although a further 10.73% were able to identify 9 areas. Only 0.35% were not able to identify any areas. Although this seemed incongruous with the fact that 92% were aware of the policy, it reflected the fact that under 50% of respondents had read it.

There was a need to improve colleague knowledge in this area of the policy through future promotional work. Encouraging the percentage of respondents who stated that they were willing to report issues, increased to 68% (2021/22 58%). Where staff were aware of the legal protections afforded to them, the percentage willing to report issues under the Policy rose to 72%. Where respondents gave reasons why they would not be willing to report whistleblowing incidents, a fear of potential consequences for themselves emerged as a clear theme. A full analysis of survey responses was provided in Appendix B to the report.

Fifteen Whistleblowing incidents had been reported since 1st April, 2023. Ten were currently under investigation, 2 were outside of the Policy and were considered under other Council Policies such as the Grievance Policy, and 3 incidents were not upheld. As a result of the survey results, promotional work would be undertaken annually to promote awareness of the Policy and the legal protections afforded to Whistleblowers in an effort to increase staff willingness to report issues.

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Work was being undertaken to explore how Speak Out Survey response rates could be increased. This included changes to branding and promotional activities, undertaking research with staff members to understand the factors that affect whether they would complete the survey and using this feedback to design a more effective campaign. Annual staff surveys would be undertaken to track progress in those areas, with results reported to Governance and Audit Committee.

Councillor Hooper stated that it was unclear whether an increase in notifications was a positive insofar as more staff were more confident in using the policy or whether there were some further issues that needed to be understood. Councillor Hooper referred to the recommendation of the Standards Committee that 100% of staff be made fully aware of the Whistleblowing Policy and he stated that that was probably already the Council objective.

In reply, the Monitoring Officer/Head of Legal and Democratic Services stated that in terms of the 100% performance target the aim was to reach as high as possible and so a significant amount of promotional work had been undertaken with a range of approaches. Inclusion of the Whistleblowing Policy into the packs for new staff would be encouraged and there would be consideration of whether whistleblowing should be mandatory training. However, there was a concern in relation to staff demands, particularly in relation to staff being over-surveyed which could impact on the level of responses. Regarding the increased number of notifications, the Council had identified some common themes, and these would be looked at more closely with other Council colleagues. In addition, it was important for the Council to fully capture all matters raised within the Whistleblowing Policy so that an assessment of the trends could be undertaken including ways of tackling concerns.

Mr. Ireland (Lay Member) stated that there was a concern highlighted within the survey particularly in relation to question 8 and staff being apprehensive to use the Policy. Mr. Ireland also queried whether investigations were carried out by an independent officer. In reply, the Monitoring Officer/Head of Legal and Democratic Services advised that investigations would be undertaken by staff from within the Internal Audit Service. The Monitoring Officer/Head of Legal and Democratic Services said that in terms of barriers preventing staff from using the Whistleblowing Policy that a piece of work was required by the Human Resources Department and some of that work had already begun, and the actions taken by the Council would be circulated outside of the meeting. The Monitoring Officer/Head of Legal and Democratic Services added that there had been a significant push to broaden the opportunities for staff to whistle blow and that had extended far and wide across the organisation and from a cultural perspective and in comparison, to other local authorities, the Vale of Glamorgan had made good progress.

Councillor Norman queried whether a complainant had the right to appeal if they were not happy with the outcome of an investigation and would the complainant be fully advised of the outcome. In reply, the Monitoring Officer/Head of Legal and Democratic Services stated that all complainants would be informed of the outcome of the complaint and whether that complaint was being moved forward and being investigated. However, if there were disciplinary matters then the

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outcomes of those would be confidential. The Monitoring Officer/Head of Legal and Democratic Services also clarified that within the Whistleblowing Policy there was not a right of appeal although there were other Council Policies which the complaint could be referred to that did contain the right of appeal.

Councillor Wood queried whether most notifications were made through a person's line manager or through the 'Speak Out' line. In reply, the Monitoring Officer/Head of Legal and Democratic Services stated that most came through the 'Speak Out' line and it was important to outline that the Council actively promoted every avenue available for a person to raise an issue. It was also important to recognise that the Whistleblowing Policy was a regular item on all team meetings so the Council had undertaken a robust awareness raising campaign.

In reply to a question from Councillor Protheroe regarding support available to staff who had used the Whistleblowing Policy, the Monitoring Officer/Head of Legal and Democratic Services stated that some information would be shared with members of the Committee. Most notifications through the Whistleblowing Policy came through anonymously and the Council ensured that cases were handled extremely carefully and sensitively.

The Chair, stated that he had previously commented on the under reporting of complaints made to the Council particularly to those queries raised directly to Elected Members. In addition, the Chair referred to the 288 individual responses to the staff survey, and he stated that it would be useful to show that as a percentage of the total staff group which could be in the 1000s. In addition, he also stated that there were a number of responses for each service area, but again it would be useful to include the total number of staff within each area. The Chair also referred to the Panel Review undertaken by the Standards Committee and queried whether the findings of the Review could be presented to the Governance and Audit Committee. In reply, the Monitoring Officer/Head of Legal and Democratic Services stated that in terms of issues raised directly with Elected Members, this would be considered but there would be a need to differentiate between a service query and an actual complaint. Information relating to staff teams would be included in future reports and further information shared electronically. The Monitoring Officer/Head of Legal and Democratic Services agreed that as the Panel Review report was being referred to Cabinet there was no reason why the report could not also be presented to the Governance and Audit Committee but as a Part II item.

Mr. Evans (Lay Member) raised a comment regarding whistleblowing being mandatory training and he stated that that could be a simple five or ten minute video with a few questions at the end to ascertain the level of understanding.

Several comments were raised in relation to Whistleblowing being part of the mandatory training programme and it was noted that a review of training requirements was being undertaken as part of the Council's Peoples Strategy which would be referred for consideration by the Corporate Performance and Resources Scrutiny Committee. The Head of Human Resources stated that as part of that Review a number of training modules had been flagged up as being

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appropriate as mandatory training, so it was important to consider the training programme as a whole.

Subsequently it was

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 to consider the inclusion of Whistleblowing as mandatory training.

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

The purpose of the report was to present to Members the Q3 update of Audit Wales's work programme timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2023/24.

Appendix A to the report outlined Q3 progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2023/24. Governance and Audit Committee Members were requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme as at Q3 and upon consideration, to refer the report to Cabinet for their oversight.

The Chair commented on the review of local governments use of the performance indicators and the importance for that to be incorporated into the Council's draft corporate plan. The Chair also commented on issues with the Fire

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and Rescue Service and stated that the Council should have input into any review of that service, particularly as the Council paid a levy and as there was Council representation on the governance board.

Subsequently it was

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.

768 TREASURY MANAGEMENT AND INVESTMENT STRATEGY 2024/25 AND UPDATE FOR 2023/24 (DCR) –

The report provided an interim report on the Council's Treasury Management operations for the period 1st April to 31st December, 2023 and to submit for consideration the proposed 2024/25 Treasury Management and Investment Strategy and Treasury Management Policy.

The interim report outlined the proposed 2024/25 Treasury Management Strategy as detailed in Appendix 1 to the report and provides an update on the Council's Treasury Management operations for the period 1st April to 31st December 2023. All activities were in accordance with the Council's approved strategy on Treasury Management.

Total external borrowing as of 31st December, 2023 was £145.479m at an average rate of 4.37%. New external borrowing totalled £5.000m was undertaken during the first 9 months of 2023/24 at a rate of 4.38% which utilised the special project rate for Housing Revenue Account schemes.

The Council invested with the Debt Management Deposit Facility, Local Authorities, Treasury Bills, Money Market Funds together with Lloyds Bank Call Accounts. Total investments as of 31st December, 2023 stood at £50.495m at an average rate of 4.53% over the nine-month period.

The Council needed to ensure that the Prudential Code was complied with, which had been developed by CIPFA as a professional code of practice, last updated in December 2021. To demonstrate that the Council had fulfilled those objectives, the Code set out a list of Prudential and Treasury indicators that should be calculated together with other factors that must be considered. These were included in Appendix 1 as part of the Strategy.

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The Council also had a legal requirement to comply with the Welsh Government Guidance on Investments and had taken this guidance into consideration when developing the Strategy. New Borrowing in the period to 2028/29 was expected to be £184.377m for new Capital Expenditure and a further £14.000M of borrowing to replace maturing loans and reflect the Council's reducing ability to internally borrow over the period.

Capital expenditure when financed by long term debt incurred two elements of cost, interest and repayment of the principal sum borrowed. The resources the Council must put aside in each year to repay the principal sum borrowed was known as Minimum Revenue Provision (MRP) and the Council's policy for the calculation was detailed in the report.

The Treasury Management Policy Statement for 2024/25 was attached at Appendix 2 to the report. This was the draft Treasury Management Strategy. Budget consultation on the Capital Programme Proposals was currently being undertaken and therefore any revision to the programme resulting from the consultation would necessitate changes to the final Treasury Management Strategy being presented to Cabinet on 29th February 2024.

Councillor E. Goodjohn commented on the level of cashflow held by the Council, and he stated that it was important for the Council to have a reserve to cover some possible issues when it came to capital programmes and the receipt of grant monies.

The Chair referred to recent press coverage around council debt, so reports such as the Treasury Management Strategy, helped provide some context around how Council's managed their finances.

Mr. M. Evans (Lay Member) queried future projections of capital receipts. In addition and with regards to loans maturing, he asked would such loans be done over a longer term period or given the market circumstances at the moment, would they be done on a short term basis. In reply, the Operational Manager – Accountancy advised in terms of capital receipts, the Council had been fortunate because of projects like the school investment program, but also in other areas where the Council had been able to build up a balance of capital receipts. If some receipts were not to materialise, then there may be a need to temporarily borrow to bridge any funding gap. With regarding to loans, the Operational Manager stated that usually the Council took a longer term approach (circa 50 years) when it came to loans, but it would consider some smaller short term products if they rate was favourable.

Finally, it was noted that the Committee would receive a mid-year update report.

RESOLVED –

(1) T H A T the Treasury Management Interim Report for the period 1st April to 31st December, 2023 be noted.

No.

(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.

769 STANWELL SCHOOL CAPITAL PROJECT (HRIAS) –

The purpose of the report was to provide Members of the Committee with a position statement on the Internal Audit review of the Stanwell School Capital Project.

No.

An Internal Audit report relating to Stanwell School was presented to Governance and Audit Committee in June 2023 as part of the Annual Internal Audit Review 22/23. The Committee requested Internal Audit undertake further, more detailed work relating to the Stanwell School Capital Project. Further work was undertaken by Internal Audit with advice provided by the Council's Property Team in relation to the tendering and contract process undertaken at the school.

The Headteacher was not in school and was not available during the period of the audit review and subsequently left the employment of the school in August 2023. The Site Manager sadly passed away in June 2023.

Due to the confidential nature of the findings of the subsequent Internal Audit work, the matter had been referred back to the Chair of Governors and the Acting Headteacher at the school to deal with under the appropriate Council / school policies and procedures, and referral on to relevant external organisations for further consideration.

The Chair recommended that a full and comprehensive report be presented to the Governance and Audit Committee to outline the lessons learnt as a result of the review undertaken into the procurement practices. The recommendation was agreed by the Committee.

It was subsequently

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.

770 RECOMMENDATION MONITORING (HRIAS) –

The purpose of the report was to provide Members with a position statement on internal audit recommendations made, implemented and outstanding.

A position statement in respect of internal audit high and medium priority recommendations made, implemented and outstanding as of 31st December 2023 was detailed in Appendix A to the report. A total of 87 high and medium priority recommendations had been made following the conclusion of audits from the 2023-24 annual plan. All had been agreed and to date 29 had been implemented and 58 had a future implementation date.

No.

In respect of audits completed prior to this current financial year, there was 1 recommendation outstanding, that was the agreed implementation date had passed. Details of this recommendation were in Appendix B to the report. 2 medium priority recommendations, made in audits undertaken in 2021-22, still had future target dates for implementation. These were detailed in Appendix C. In addition, 16 recommendations made in 2022/23 audits had a future target date and those continued to be monitored.

The Director of Social Services and the Director of Corporate Resources attended Governance and Audit Committee in October 2023 to provide assurances that appropriate action was being taken to address recommendations agreed from 2021/22 audit reports relating to Corporate Safeguarding and Cyber Security which at that time, had not been fully implemented. At Committee's request those Directors had been invited to attend Committee again for the meeting.

With regard to the Corporate Safeguarding audit and the need to ensure that a record of all staff who had undertaken Level 1 training in person rather than completing it online is maintained, the Director of Social Services clarified that the outstanding action was complete. In order to capture non-PC based staff, managers would be required to provide training as part of their new starter induction process and every two years at a set date for all staff after that. A template to record attendance would then be provided to the manager to complete and that would be updated in the individual's learning account in iDev.

The 2 recommendations relating to cyber security had now been implemented and were no longer reported within the Appendices. The one recommendation in respect of Corporate Safeguarding was included in Appendix C with a revised future implementation date.

The monitoring of recommendations was undertaken regularly by Auditors and any undue delays or issues were highlighted to Senior Management and ultimately this Committee.

In relation to outstanding actions highlighted in Appendix C, the Committee agreed for the appropriate Officers to attend the next Committee meeting to provide updates on the audit of Ysgol y Deri and St. Cyres building compliance review and the audit relating to pot hole repairs.

Subsequently, it was

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.

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(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.

771 REGIONAL INTERNAL AUDIT SHARED SERVICES (RIASS)
PARTNERSHIP 2024 (HRIAS) –

The report provided Members with a position statement on the renewal of the RIASS partnership arrangement from April 2024.

The Regional Internal Audit Shared Service (RIASS) was formed in April 2019 and was hosted by the Vale of Glamorgan. The initial partnership agreement was signed for 3 years and extended for 2 years. At the 5 year anniversary, April 2024, the partnership needed to be refreshed and the original partners needed to sign a new partnership agreement.

Positive feedback had been received in relation to audit service delivery from all 4 partner Section 151 Officers and senior management teams. The Vale of Glamorgan Council was committed to continuing as host of the Regional Internal Audit Shared Service and taking it forward to achieve its objectives. Rhondda Cynon Taf (RCT) had given notice that they did not wish to continue with the shared service partnership arrangement with effect from April 2024. Section 151 Officers from other South Wales unitary authorities had expressed an interest in joining the Regional Internal Audit Shared Service during 2024/25.

Members of the Committee expressed the view that more detailed information on was required before a decision on whether to recommend to Cabinet that the Council should continue hosting the Service and enter into a new contractual arrangement could be reached, so it as agreed to defer the matter to the next meeting.

It was

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.

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772 UPDATED FORWARD WORK PROGRAMME 2023/24 (HRIAS) –

The report was presented to provide Members with a Forward Work Programme for 2023/24.

The Governance and Audit Committee had a number of core functions and responsibilities within its remit. It received reports and presentations throughout the year to enable it to carry out those core functions and responsibilities effectively and to provide it with confidence in the financial governance of the Authority.

To enable the Committee to provide this assurance and to ensure it was covering its range of responsibilities, a Forward Work Programme was presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary.

The updated Forward Work Programme (FWP) for 2023/24 was attached at Appendix A, changes had been made to reflect decisions made at previous meetings.

Committee was requested to approve the updated FWP or request changes for future meetings, and it was

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 repairs audit.

Reasons for decisions

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