

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 21 July 2025
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Governance and Audit Committee Decision and Action Tracking.
Purpose of Report:	To provide members of the Committee with a tracking record of decisions made and actions requested by the Governance and Audit Committee during the current Municipal Year (May 2025 to April 2026)
Report Owner:	Director of Corporate Resources
Responsible Officer:	Gareth Davies, Democratic and Scrutiny Services Officer.
Elected Member and Officer Consultation:	No Elected Members have been consulted. Director of Corporate Resources Head of Regional Internal Audit Service
Policy Framework:	There is no impact on the policy framework and procedure rules.
<p>Executive Summary:</p> <ul style="list-style-type: none"> • A Decision Tracking record has been devised to assist the Committee in tracking the decisions made and actions requested in the exercise of its functions. • A record of all formal decisions/resolutions made by the Governance and Audit Committee made during the 2024/25 Municipal Year is attached at Appendix A. • Appendix B is a record of decisions/resolutions for the current municipal year and also includes informal actions raised by Committee members during meetings. • The Committee is recommended to note the contents of Appendix A and Appendix B and make comments, as appropriate. • It is recommended that the Governance and Audit Committee be kept regularly apprised off all outstanding decisions and / or resolutions and actions. 	

Recommendation

1. That the Governance and Audit Committee notes the contents of the report and makes comments as appropriate.

Reason for Recommendation

1. To advise the Governance and Audit Committee of progress in relation to its decisions and actions requested.

1. Background

- 1.1 At its meeting held on 23rd September, 2024, Members of the Governance and Audit Committee requested a tracking log / record in order to monitor the progress and outcomes of all formal decisions it had made during the Municipal Year in exercising its functions.
- 1.2 Subsequently, a Decision Tracking record has been devised and populated by Democratic Services.

2. Key Issues for Consideration

- 2.1 Decision Tracking record has been devised to assist the Committee in tracking the decisions made in the exercise of its functions.
- 2.2 A record of all formal decisions made by the Governance and Audit Committee so far during the 2024/25 Municipal Year is attached at Appendix A.
- 2.3 Appendix B is a record of decisions/resolutions for the current municipal year and also includes informal actions raised by Committee members during meetings.
- 2.4 The Committee is recommended to note the contents of Appendix A and make comments, as appropriate.
- 2.5 It is recommended that the Governance and Audit Committee be kept regularly apprised off all outstanding decisions/resolutions including informal actions.

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

- 3.1 The tracking of resolutions and decisions made by the Governance and Audit Committee, assist with ensuring that actions are dealt with in a timely manner. It also assists with ensuring that the Governance and Audit Committee carries out its functions and aids transparency and work programming. Actions missed could

undermine the positive contribution that the Committee makes to both short and long-term service improvement and the Council's Well-Being Objectives

4. Climate Change and Nature Implications

4.1 None as a consequence of this report.

5. Resources and Legal Considerations

Financial

5.1 None as a consequence of this report.

Employment

5.2 None as a consequence of this report.

Legal (Including Equalities)

5.3 None as a consequence of this report.

6. Background Papers

DECISION TRACKING RECORD- GOVERNANCE AND AUDIT COMMITTEE 2024/25
APPENDIX A

Meeting Date	Report Title	Resolution by Governance and Audit Committee	Completed/Outstanding
20th May 2024	ORACLE FUSION IMPLEMENTATION (PART I)	<p>T H A T the comments of the Governance and Audit Committee be referred to Cabinet alongside the comments from the Corporate Performance and Resources Scrutiny Committee meeting held on 17th April, 2024. The key comments of the Governance and Audit Committee being: 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.</p> <p>• 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.</p> <p>• 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.</p>	COMPLETED Referred to Cabinet 6th June - Cabinet noted comments of G&A
20th May 2024	ORACLE FUSION IMPLEMENTATION (PART II)	Report noted.	COMPLETED
20th May 2024	ACCOUNTING POLICIES 2023/24, KEY HEADLINES FOR 2023/24 AUDIT AND PREPARATION AND AUDIT OF THE 2022/23 STATEMENT OF ACCOUNTS REVIEW AND CONSIDERATION OF LESSONS LEARNT	Report noted.	COMPLETED
20th May 2024	INTERNAL AUDIT LIMITED OPINIONS 2023-24	T H A T 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 6 months time.	COMPLETED - updated provided as part of the HIAS Annual Report 2024/25 which indicated significant improvements.
17th June 2024	USE OF PERFORMANCE INFORMATION: SERVICE USER PERSPECTIVE AND OUTCOMES	T H A T the comments of the Governance and Audit Committee be referred to Cabinet. The comments relating to: • 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.	COMPLETED Referred to Cabinet 11th July - Cabinet noted comments of G&A
17th June 2024	DEVELOPMENT OF THE CORPORATE PLAN 2025-2030, PANEL PERFORMANCE ASSESSMENT AND ANNUAL PERFORMANCE CALENDAR 2024/25	T H A T the views of the Governance and Audit Committee be referred to Cabinet. The views being: • 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 flexibility and was not too prescriptive in terms of how objectives were achieved.	COMPLETED Referred to Cabinet 11th July - Cabinet noted comments of G&A
17th June 2024	Q4 UPDATE: AUDIT WALES WORK PROGRAMME TIMETABLE 2023/24 – VALE OF GLAMORGAN COUNCIL	Report noted.	COMPLETED
17th June 2024	ANNUAL INTERNAL AUDIT REPORT 2023/24	<p>T H A T the relevant Directors/Heads of Service provide an update report to the next meeting of the Governance and Audit Committee relating to the following areas: • Payment card industries – data security standards (PCI-DSS) • Appointee and deputy services 106 TRIM/Governance and Audit/2024/June 17 Minutes - GD • Libraries and digital equipment • Officers Code of Conduct • Adult Placements (shared lives) • Corporate Safeguarding – Governance, training and DBS awareness</p> <p>T H A T the Council's Strategic Leadership Team be made aware of those department's/service areas that had not provided a response to the Internal Audit Service's client satisfaction questionnaire</p>	COMPLETED - Updated provided at July meeting
17th June 2024	REGIONAL INTERNAL AUDIT SHARED SERVICE CHARTER 2024-25	Report noted and approved.	COMPLETED
17th June 2024	INTERNAL AUDIT STRATEGY AND RISK BASED PLAN 2024/25	T H A T the draft Internal Audit Strategy (attached at Appendix A to the report) and the draft Risk Based Audit Plan for 2024/25 (attached at Appendix B to the report), be noted and approved, subject to the inclusion of further summary information relating to limited assurance reports and for the Council's Strategic Leadership Team to consider which audits required prioritisation for 2024/25	COMPLETED
17th June 2024	UPDATED FORWARD WORK PROGRAMME	T H A T the schedule of items for the next meeting on 18th July, 2024 be endorsed subject to the inclusion of an update report from the Directors/Heads of Service to the Limited Assurance Reports as referred to under Agenda Item 7 – Annual Internal Audit Report 2023/24 and for the Cardiff Region City Deal Accounts to be presented to the Governance and Audit Committee as soon as they are available.	COMPLETED - City Accounts considered 17th February 2025.

Meeting Date	Report Title	Resolution by Governance and Audit Committee	Completed/Outstanding
18th July 2024	VALE OF GLAMORGAN COUNCIL ANNUAL AUDIT SUMMARY 2023	T H A T the contents of the Vale of Glamorgan Council Annual Audit Summary 2023 be noted and it be highlighted that Audit recommendations around the governance of the Planning Department were due to be referred back to Cabinet and the Governance and Audit Committee	COMPLETED - Planning Protocol considered 24th March 2025.
18th July 2024	CORPORATE RISK: QUARTER 4 UPDATE, PROPOSED NEW RISK REGISTER AND REVISED RISK MANAGEMENT POLICY	Report Endorsed and T H A T Cabinet be advised of the views of the Governance and Audit Committee. The views being: • That procurement should be included as a stand-alone risk. • Cabinet be asked to reconsider the status of Project Zero and whether it warranted a catastrophic status. • For the Social Care risk to be assessed as to whether one overall risk is appropriate. • For further consideration around the definition of risk regarding cause and effect as related to paragraph 2.1 of the new Policy.	COMPLETED
18th July 2024	UNAUDITED STATEMENT OF ACCOUNTS 2023/24	Report noted.	COMPLETED
18th July 2024	DRAFT ANNUAL GOVERNANCE STATEMENT 2023/24	Recommended for adoption to Leader and ChEX.	COMPLETED
18th July 2024	Q4 PROGRESS AGAINST EXTERNAL REGULATORY RECOMMENDATIONS AND PROPOSALS FOR IMPROVEMENT	Report noted.	COMPLETED
18th July 2024	Q1 UPDATE: AUDIT WALES WORK PROGRAMME 2024 – VALE OF GLAMORGAN COUNCIL	Report noted.	COMPLETED
18th July 2024	ANNUAL CORPORATE FRAUD REPORT 2023-24	Report noted.	COMPLETED
18th July 2024	UPDATE ON THE PROGRESS OF LIMITED ASSURANCE OPINIONS ISSUED BY INTERNAL AUDIT	Report noted.	COMPLETED
18th July 2024	FORWARD WORK PROGRAMME 2024/25	Report noted.	COMPLETED
23rd September 2024	ANNUAL CORPORATE SAFEGUARDING REPORT 2023/2024	Report noted and comments referred to Cabinet.	COMPLETED Referred to Cabinet 24th October - Cabinet noted comments of G&A
23rd September 2024	DRAFT VALE OF GLAMORGAN COUNCIL ANNUAL SELF-ASSESSMENT 2023/24	Report noted and range of comments referred to Cabinet - For 2023/24 report: • 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 2024/25 report: • 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.	COMPLETED Referred to Cabinet 10th October - Cabinet noted comments of G&A
23rd September 2024	QUARTER ONE TREASURY MANAGEMENT MONITORING 2024/25	Report noted.	COMPLETED
23rd September 2024	PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN	Report noted and Head of Housing and Building Services invited to attend the following meeting.	COMPLETED
23rd September 2024	RECOMMENDATION MONITORING	Report noted.	COMPLETED
23rd September 2024	GOVERNANCE AND AUDIT COMMITTEE SELF-ASSESSMENT OF KNOWLEDGE AND SKILLS	Report noted and training programme for members of Governance and Audit Committee to be devised.	ONGOING - TRAINING PROGRAMME TO BE DEvised
23rd September 2024	DRAFT GOVERNANCE AND AUDIT COMMITTEE ANNUAL REPORT 2023/24	Report noted and members of Governance and Audit Committee allowed two weeks to provide comments.	COMPLETED - Updated Annual report agreed 21st October 2024

Meeting Date	Report Title	Resolution by Governance and Audit Committee	Completed/Outstanding
23rd September 2024	FORWARD WORK PROGRAMME 2024/25	Report noted.	COMPLETED
21st October 2024	DEPRIVATION OF LIBERTY SAFEGUARDS TEAM ANNUAL UPDATE	Report noted.	COMPLETED
21st October 2024	FINAL DRAFT VALE OF GLAMORGAN ANNUAL SELF ASSESSMENT REPORT	Report noted and a range of recommendations referred to Cabinet: T H A T Cabinet considers the comments of the Governance and Audit Committee. The comments relating to:• In relation to engagement on social media and the use of the social media polls, for consideration to be given to their relevance. • The use of budget tables to explain how the Council spends its money were very useful and should be publicised more, but were separate hyperlinks to the tables also required;• For a plain language summary version of the document to be produced for members of the public.	COMPLETED Referred to Cabinet 7th November - Cabinet noted comments of G&A
21st October 2024	CORPORATE RISK REGISTER QUARTER 2 UPDATE	Report noted and a range of comments referred to Cabinet: The comments being:• That procurement should be separated from the Financial Resources Risk and be a free standing risk on the Corporate Risk Register;• That the scoring of the Financial Resources Risk be reconsidered and whether it warranted a higher risk score;• That the Welsh Community Care Information System Risk and the Climate Change and Nature Emergency Risk be looked at as a matter of urgency by Cabinet and the Council's Senior Leadership Team.	COMPLETED Referred to Cabinet 7th November - Cabinet noted comments of G&A
21st October 2024	PROPOSAL TO AMEND THE MINIMUM REVENUE PROVISION 2024/25 POLICY	Report Deferred to November 2024 and policy subsequently agreed.	COMPLETED
21st October 2024	GOVERNANCE AND AUDIT COMMITTEE ANNUAL REPORT 2023/24	Report agreed and referred to Full Council.	COMPLETED - referred to Council 2nd December - Report endorsed.
21st October 2024	STANWELL SCHOOL CAPITAL PROJECT UPDATE	Report noted.	COMPLETED
21st October 2024	INTERNAL AUDIT FOLLOW UP LIMITED OPINION	T H A T the remedial actions taken to address the Internal Audit recommendations of 2021 and 2024 be noted and the Head of Housing and Building Services report back on progress made against the outstanding actions at the meeting scheduled for 24th March, 2025.	COMPLETED
21st October 2024	FORWARD WORK PROGRAMME 2024/25	Report noted.	COMPLETED
18th November 2024	AUDITED STATEMENT OF ACCOUNTS 2023/24	Accounts agreed and referred to Full Council.	COMPLETED
18th November 2024	AUDITED STATEMENT OF ACCOUNTS 2023/24	T H A T representatives of the Cardiff Capital Region City Deal be invited to attend a Special Meeting of the Governance and Audit Committee to discuss the Cardiff Capital Region accounts.	COMPLETED
18th November 2024	AUDITED STATEMENT OF ACCOUNTS 2023/24	T H A T the Head of Legal and Democratic Services report back to the Governance and Audit Committee on where all of the Joint Committee reports and minutes are reported to.	Ongoing - initial report 24th March. Further information requested for Summer 2025
18th December 2024/6th January 2025	TREASURY MANAGEMENT MID-YEAR REPORT 2024/25	Report noted.	COMPLETED
18th December 2024/6th January 2025	AUDIT WALES: FINANCIAL SUSTAINABILITY REVIEW OF THE VALE OF GLAMORGAN COUNCIL JULY 2024	Report endorsed and comments sent to Cabinet: mprovements could be made to the budgeting process, with a more open and wider debate needed on budgetary pressures outside of a formal Committee setting, with more opportunities for Councillors to discuss and be informed of financial challenges. • Councillors required more information as to why budgetary decisions were made and why were some saving proposals rejected and were there any alternative proposals. • The role of Councillors was to look at the baseline thought process behind a financial decision and did they make logical sense. To do that Councillors required more information and opportunities to discuss. • For the Council to explore further the opportunity to consider the use of zero base budgets; • The importance for the Council's Corporate Plan to reflect what priorities the Council could actually afford;• Challenges as a result of new legislation which did not always come with additional funding, which usually placed pressure on existing resources. Most occasions grant money was allocated on a hypothecated basis which could be withdrawn and so could raise public expectations. • The Council needed to make bold decisions on what services it could afford and for there to be dialogue with the public on Council plans and budgets.	COMPLETED - referred to Cabinet 20th February - Cabinet noted comments of G&A

Meeting Date	Report Title	Resolution by Governance and Audit Committee	Completed/Outstanding
18th December 2024/6th January 2025	ANNUAL WHISTLEBLOWING REPORT	Report noted.	COMPLETED
18th December 2024/6th January 2025	CORPORATE COMPLAINTS ANNUAL REPORT 2023/24	Noted and comments referred to Cabinet - For the Council's financial planning process, customer services had a key role in assisting with assessing the impact of decisions, especially as services became limited the number of complaints would likely increase; • In relation to the complaint's communications sent to those that had raised the complaint, a sample survey of the letters to be undertaken for a quality assurance purpose to ensure that information provided is consistent and complainants are advised that they can escalate to Stage 2 and the Public Services Ombudsman for Wales if they remain unhappy; • With regard to future reports, consider the amount of trend data to include and limit historical data to that which is needed to understand the context of performance; • Page 9 of the Public Services Ombudsman for Wales Report under Appendix E showed that during 2023/24, 50 recommendations were made in relation to the Vale of Glamorgan Council. It would be useful to know for future reports what the recommendations related to and how they were addressed; • Performance rates highlighted including the number of referrals from the Public Services Ombudsman for Wales in relation to the Vale of Glamorgan were concerning and it was important for the Council to consider complaints opportunities to learn and improve services.	COMPLETED - referred to Cabinet 20th February - outcome of review to be reported to Cabinet.
18th December 2024/6th January 2025	Q2 UPDATE: AUDIT WALES WORK PROGRAMME 2024 – VALE OF GLAMORGAN COUNCIL	Report noted and referred to Cabinet.	COMPLETED - referred to Cabinet 20th February - Cabinet noted report.
18th December 2024/6th January 2025	PROPOSAL TO AMEND THE MINIMUM REVENUE PROVISION 2024/25 POLICY	Recommendation to Full Council for approval.	COMPLETED - referred to Council 10th March - Policy approved.
18th December 2024/6th January 2025	GOVERNANCE AND AUDIT COMMITTEE DECISION TRACKING 2024/25 UPDATE	Report noted and regular updates requested.	COMPLETED
18th December 2024/6th January 2025	PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN	Report noted.	COMPLETED
18th December 2024/6th January 2025	RECOMMENDATION MONITORING	Report noted.	COMPLETED
18th December 2024/6th January 2025	COUNTER FRAUD POLICIES	Report agreed and referred to Cabinet.	COMPLETED - referred to Cabinet 6th February- Cabinet approved policy.
18th December 2024/6th January 2025	FORWARD WORK PROGRAMME 2024/25	Report noted.	COMPLETED
17th February 2025	PRESENTATION: CARDIFF REGION CITY DEAL – ACCOUNTS 2023/24	Noted.	COMPLETED
17th February 2025	VALE OF GLAMORGAN COUNCIL PANEL PERFORMANCE ASSESSMENT	Referred to Cabinet - The findings of the assessment demonstrated the values of the organisation, and so thanks should be passed onto the staff and ElectedMembers. • 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. • 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 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. • 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 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.	COMPLETED Referred to Cabinet 6th March- Cabinet noted or agreed comments of G&A

Meeting Date	Report Title	Resolution by Governance and Audit Committee	Completed/Outstanding
17th February 2025	AUDIT WALES: FINANCIAL SUSTAINABILITY OF LOCAL GOVERNMENT, DECEMBER 2024	Noted and comments referred to Cabinet- • 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.	COMPLETED Referred to Cabinet 10th April - Cabinet noted comments of G&A
17th February 2025	TREASURY MANAGEMENT AND INVESTMENT STRATEGY 2025/26 AND UPDATE FOR 2024/25	Report noted and referred to Cabinet for approval.	COMPLETED Referred to Cabinet 6th March - Cabinet noted report.
17th February 2025	Q3 PROGRESS AGAINST EXTERNAL REGULATORY RECOMMENDATIONS AND PROPOSALS FOR IMPROVEMENT	Report noted and referred to Cabinet for approval.	COMPLETED Referred to Cabinet 10th April - Cabinet noted report.
17th February 2025	PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN	Report noted.	COMPLETED
17th February 2025	RECOMMENDATION MONITORING	Report noted.	COMPLETED
17th February 2025	FORWARD WORK PROGRAMME	Report noted.	COMPLETED
24th March 2025	RESHAPING SCRUTINY	T H A T the comments of the Governance and Audit Committee be reported to Cabinet. The comments relating to the following:• 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 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.	COMPLETED Referred to Cabinet 10th April - Cabinet noted comments of G&A
24th March 2025	PLANNING PROTOCOL, PLANNING COMMITTEE TERMS OF REFERENCE, AND AMENDED SCHEME OF DELEGATION	T H A T the changes proposed, and points of clarification raised by the Governance and Audit Committee be referred back to Cabinet for its consideration prior to reporting to Full Council.	COMPLETED Referred to Cabinet 10th April - Cabinet accepted to amend document
24th March 2025	CORPORATE RISK: QUARTER 3 UPDATE	Report noted and: T H A T Cabinet be advised of the views of the Governance and Audit Committee in that it should be aware of the increased risk and direction of travel for the following risks:• Additional Learning Needs;• Information and Cyber Security Risk;• Climate Change and Nature Emergency Risk;• Social Care Demand and Capacity Risk; and• The Physical Assets Risk. T H A T Cabinet be advised of the concern of heightened risks in relation to the Financial Resources and the Barry Regeneration/Making Waves project, and that the Strategic Leadership Team be requested to consider these risks in detail.T H A T the relevant Scrutiny Committee be invited to consider undertaking a deep dive investigation / Task and Finish review into the Additional Learning Needs Risk.	COMPLETED Referred to Cabinet 1st May - Cabinet noted comments of G&A
24th March 2025	Q3 UPDATE: AUDIT WALES WORK PROGRAMME 2024 – VALE OF GLAMORGAN COUNCIL	Report noted and referred to Cabinet.	COMPLETED Referred to Cabinet 1st May - Cabinet noted comments of G&A
24th March 2025	REPORTING ARRANGEMENTS FOR JOINT COMMITTEE MEETINGS	Report noted and further report requested.	Scheduled for 21st July
24th March 2025	GLOBAL INTERNAL AUDIT STANDARDS	Report noted.	COMPLETED
24th March 2025	PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN	Report noted.	COMPLETED
24th March 2025	RECOMMENDATION MONITORING	Report noted.	COMPLETED
24th March 2025	FORWARD WORK PROGRAMME 2025/26	Report noted.	COMPLETED

DECISION TRACKING RECORD- GOVERNANCE AND AUDIT COMMITTEE 2025/26
APPENDIX B

Meeting Date	Report Title	Formal Resolution or Informal Action	Resolution or Action requested by Governance and Audit Committee	Completed/Outstanding
23rd June 2025	Corporate Concerns and Complaints Policy Review.	Formal Resolution	T H A T the views of the Governance and Audit Committee in relation to the policy be referred to Cabinet. The comments relating to the following:• For further clarity to be added in relation to the regularity of complaints being reported to the Strategic Leadership Team which would be on a quarterly basis rather than six monthly. • That narrative be included to outline within the policy how the Council would learn from complaints received. • For narrative to be included within the policy to outline what was a complaint and how the Council would address identified areas for improvement	Ongoing to be referred to Cabinet - 4th September 2025
23rd June 2025	Corporate Risk: Quarter 4 Update.	Formal Resolution	Report noted and comments referred to Cabinet: Concern regarding the risks associated with the delivery of major regeneration projects such as Barry Marina. • Issues regarding the Cardiff Region City Deal and the impact of the legal settlement relating to Aberthaw power station. • Contract over runs and over spends for some projects where the costs had doubled from initial estimates.	Ongoing to be referred to Cabinet - 4th September 2025
23rd June 2025	Corporate Risk: Quarter 4 Update.	Informal Action	Members to be provided with further detail and clarity of the risk scoring matrix.	COMPLETED - passed to Director of Corporate Resources
23rd June 2025	Vale of Glamorgan Council Setting Well-being Objectives Examination.	Formal Resolution	Report noted and referred to Cabinet.	Ongoing to be referred to Cabinet - 4th September 2025
23rd June 2025	Vale of Glamorgan Council Annual Audit Summary 2024.	Formal Resolution	Report noted and comments referred to Cabinet: Concern in regard to the delays around the finalisation of the accounts for the Cardiff Region City Deal, which also impacted upon the finalisations of the statement of accounts for the Vale of Glamorgan Council.	Ongoing to be referred to Cabinet - 4th September 2025
23rd June 2025	Vale of Glamorgan Council Annual Audit Summary 2024.	Formal Resolution	T H A T the Chair of the Governance and Audit Committee writes 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, which should be produced in a more timely manner.	Ongoing letter sent 3rd July 2025. Awaiting response.
23rd June 2025	Q4 Audit Wales Work Programme Update 2024/5 – Vale of Glamorgan Council.	Formal Resolution	Report noted and referred to Cabinet.	Ongoing to be referred to Cabinet - 4th September 2025
23rd June 2025	Audit Wales: Vale of Glamorgan Council Audit Plan 2025.	Formal Resolution	Report noted and referred to Cabinet.	Ongoing to be referred to Cabinet - 4th September 2025
23rd June 2025	Annual Internal Audit Report 2024/25	Formal Resolution	Report noted and thanks sent to staff.	COMPLETED - passed to Head of Audit
23rd June 2025	Annual Internal Audit Report 2024/25	Informal Action	Future reports to include further information in relation to: - The quality assurance improvement programme.	COMPLETED - passed to Head of Audit
23rd June 2025	Regional Internal Audit Service Charter 2025-26	Formal Resolution	Report approved.	COMPLETED
23rd June 2025	Regional Internal Audit Service Charter 2025-26	Informal Action	Future version to include further information in relation to: - definition of the term board, - narrative in relation to training - the responsibility for staff to engage.	COMPLETED - passed to Head of Audit
23rd June 2025	Internal Audit Annual Strategy and Risk Based Plan 2025-26	Formal Resolution	Report approved.	COMPLETED
23rd June 2025	Internal Audit Annual Strategy and Risk Based Plan 2025-26	Informal Action	The Internal Audit Service to apprise the Committee as best it can of delays to any audits planned for 2025/26.	COMPLETED - passed to Head of Audit
23rd June 2025	Forward Work Programme 2025/26	Formal Resolution	Report endorsed.	COMPLETED
23rd June 2025	Forward Work Programme 2025/26	Informal Action	Action record to be repored to Committee every meeting.	COMPLETED- record commenced 23rd July 2025