

## GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid meeting, 20<sup>th</sup> November, 2025

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

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

Present: G. Chapman (Chair and Lay Member); Councillors: E. Goodjohn and J. Protheroe.

Also present: Councillors J. Aviet, I. Buckley and Dr. I.J. Johnson.

### 466 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”.

### 467 APOLOGIES FOR ABSENCE –

These were received from Councillors G. Ball and M. Hooper and M. Evans (Lay Member).

### 468 MINUTES –

RESOLVED – T H A T the minutes of the meeting held on 15<sup>th</sup> September, 2025 be approved as a correct record.

### 469 DECLARATIONS OF INTEREST –

No declarations of interest were received.

### 470 AUDITED STATEMENT OF ACCOUNTS 2024/25 (DCR) –

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

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

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

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

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

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

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

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

The external audit of the Statement of Accounts was very near complete. The draft Audit Wales Audit of Accounts report was attached at Appendix D and confirmed an unqualified audit report. The report included appendices that set out the audit amendments agreed a further report would be brought by Audit Wales that sets out recommendations made following the 2024/25 accounts audit.

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

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

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

## RESOLVED –

- (1) T H A T the Final Statement of Accounts and Annual Governance Statement be approved to go forward to Council for final approval of Appendices A and B to the report respectively.
- (2) T H A T delegated authority be granted to the Section 151 Officer in liaison with the Chair of the Governance and Audit Committee to make any final adjustments to the Final Statement of Accounts and Annual Governance Statement as necessary.
- (3) T H A T the response to the Audit Wales audit enquiries at Appendix C to the report be approved.
- (4) T H A T the Draft Audit Wales ISA260 and Management Actions agreed by the Vale of Glamorgan Council be noted.
- (5) T H A T the Governance and Audit Committee receive a Lessons Learnt report including the production of the recommendations from Audit Wales made following the 2024/25 accounts audit.

Reasons for decisions

- (1) In order for Full Council to approve the Statement of Accounts and Annual Governance Statement.
- (2) The audit of the Statement of Accounts and Annual Governance Statement was essential complete but there may be some minor amendments to be made before they are approved by Council.
- (3) Audit Wales had written to both officers and those charged with governance with a set of queries to provide assurance on fraud, legal and related parties.
- (4) The ISA260 was for noting and any adjustment required had been made in the Statement of accounts and Annual Governance Statement being put forward for approval.
- (5) Having regard to the contents of the report, reference and discussions at the meeting.