Meeting of:	**Governance and Audit Committee**
Date of Meeting:	**Monday, 15 December 2025**
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Recommendation Monitoring
Purpose of Report:	To provide members of the Committee with a position statement on internal audit recommendations made, implemented and outstanding
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of Finance & Section 151 Officer
Elected Member and Officer Consultation:	The Officers from Legal Services and Head of Finance have been consulted. No Elected Members have been consulted.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget

Executive Summary:

- This report provides members of the Governance and Audit Committee with a position statement on internal audit recommendations and identifies those that have been implemented and those that have not as of 31st October 2025. The position statement is at **Appendix A**.

- An audit recommendation is made to enhance an identified weakness in a control to mitigate the identified risk, so until the recommendation is implemented the risk remains.

- To date 52 recommendations (5 high and 47 medium priority) have been made following the conclusion of audits from this year's annual plan. All have been agreed, 24 have been implemented and the remaining 28 recommendations (2 high priority and 26 medium priority) have a future target date.

- There are no overdue recommendations but there are several recommendations that have been made, in previous financial years, which still have future implementation dates. Until these are implemented then identified risks remain.

- Details of the 1 high priority and 3 medium priority recommendations made in 2023-24 audits which still have future target dates are detailed in **Appendix B.**

- The 21 recommendations made during 2024-25, which still have a future implementation date, continue to be monitored by the Audit team, along with the progress being made in implementing the recommendations made during 2025-26 audits.

- Any undue delays or issues are highlighted to the Council's Strategic Leadership Team and ultimately this Committee.

Recommendation

1. It is recommended that members of the Governance and Audit Committee note the content of the report and consider the information provided in respect of the status of the high and medium priority recommendations made by the Regional Internal Audit Service.

Reasons for Recommendations

1. To keep Governance and Audit Committee informed on the status of Internal Audit recommendations.

1. Background

1.1   In accordance with the Global Internal Audit Standards, the internal audit activity must assess and make appropriate recommendations to improve the Council's governance, risk management and internal control. The Regional Internal Audit Service (RIAS) Strategy states that the implementation of agreed recommendations will be monitored.

1.2   Recommendations are made at the conclusion of an audit review if it is felt that improvements should be made to mitigate risk and strengthen controls. Recommendations are included, if appropriate, in the final audit report and recipients are asked to provide responses to indicate whether they agree with the recommendations and how and when they plan to implement them. To assist managers in focussing their attention, each recommendation is classified as being either high, medium and low priority.

1.3   Table 1 shows the recommendation categorisation as follows:

Table 1 – Recommendation Categorisation	
Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	Action that is considered desirable and should result in enhanced control.

1.4 To ensure maximum coverage of the annual plan based on the capacity available within the team, the RIAS monitors the implementation of the high and medium priority recommendations, but the low priority recommendations are left to management to successfully implement.

1.5 Once the target date for implementation has been reached the relevant Officers will be contacted by Internal Audit and asked to provide feedback on the status of each agreed high and medium priority recommendation. The implementation of these recommendations is monitored using internal audit software to ensure that improvements are being made.

1.6 Any audits concluded with a *No Assurance* or *Limited Assurance* opinion will also be subject to a follow up audit.

2. Key Issues for Consideration

2.1 **Appendix A** provides the status of the high and medium priority internal audit recommendations made as of 31st October 2025. This includes all audits completed from this financial year's plan and any audits completed in previous years where recommendations are yet to be implemented.

2.2 The status of the high and medium recommendations made following the completion of audits from the 2025-26 audit plan is summarised in Table 2 below. It illustrates that a total of 52 recommendations (5 high and 47 medium priority) have been made, 24 of these recommendations have been implemented and none are overdue as 28 recommendations (2 high priority and 26 medium priority) have a future target date, as illustrated.

Table 2 - Summary of the Recommendation Status - 2025-26 Audits

	No. Made	Not Agreed	Imp.	Overdue			Future Target Date		
				High	Med.	Total	High	Med.	Total
2025-26	52	0	24	0	0	0	2	26	28

2.3 **Appendix A** also includes the high and medium priority recommendations made in relation to audits completed in previous years which are yet to be implemented and therefore the identified risk remains. This information is summarised in Table 3.

Table 3 –Recommendation Status (Audits Completed Pre-2025-26)

	No. Made	Not Agreed	Imp.	Overdue			Future Target Date		
				High	Med.	Total	High	Med.	Total
2023-24	10	0	6	0	0	0	1	3	4
2024-25	42	0	21	0	0	0	3	18	21
Total	52	0	27	0	0	0	4	21	25

Table 3 illustrates there are no overdue recommendations.

2.4 Table 3 illustrates there are no overdue recommendations but there are several recommendations that have been made, in each financial year, which still have future implementation dates. **Appendix B** provides details of the 1 high priority recommendations and the 3 medium priority recommendations made in audits undertaken in 2023-24. Until these are implemented then identified risks remain.

2.5 The 21 recommendations made during 2024-25, which still have a future implementation date, continue to be monitored and any undue delays will be reported to the Council's Strategic Leadership Team and ultimately to this Committee.

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

3.1 The well-being goals identified in the Wellbeing and Future Generations Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

4. Climate Change and Nature Implications
4.1 None as a consequence of this report

5. Resources and Legal Considerations

Financial

There are no resource implications as a direct consequence of this report, but recommendations made will assist in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

Employment

5.1   None as a direct consequence of this report.

Legal (Including Equalities)

5.2   The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended from time to time. There are no equalities implications as a direct consequence of this report.

6. Background Papers

None

Vale of Glamorgan Council - Recommendation Monitoring

Audit Name	Audit Opinion	Final Report Date	Number Made			Not Agreed	Implemented			Overdue			Future Target Date		
			High	Medium	Total		High	Medium	Total	High	Medium	Total	High	Medium	Total
2023-24															
PCI-DSS Follow Up	LIMITED	21-09-23	0	3	3	0	0	2	2	0	0	0	0	1	1
Welsh Language Standards	REASONABLE	20-12-23	0	5	5	0	0	4	4	0	0	0	0	1	1
Ysgol Y Deri & St Cyres Building Compliance Follow Up	REASONABLE	23-04-24	1	1	2	0	0	0	0	0	0	0	1	1	2
Total			1	9	10	0	0	6	6	0	0	0	1	3	4
2024-25															
Section 117	REASONABLE	03-09-24	1	2	3	0	0	2	2	0	0	0	1	0	1
Cyber Security in Schools	REASONABLE	09-01-25	0	3	3	0	0	1	1	0	0	0	0	2	2
ICT Business Continuity Follow Up	LIMITED	20-01-25	3	2	5	0	2	1	3	0	0	0	1	1	2
Flying Start	SUBSTANTIAL	07-02-25	0	1	1	0	0	0	0	0	0	0	0	1	1
Adult Placements (Shared Lives) Follow Up	REASONABLE	26-02-25	0	3	3	0	0	2	2	0	0	0	0	1	1
Tascomi (SRS IT System)	SUBSTANTIAL	03-03-25	0	1	1	0	0	0	0	0	0	0	0	1	1
Civil Enforcement Follow-up	REASONABLE	14-04-25	0	2	2	0	0	0	0	0	0	0	0	2	2
Business Rates	REASONABLE	12-05-25	0	7	7	0	0	5	5	0	0	0	0	2	2
Car Park Income Follow Up	REASONABLE	13-05-25	0	3	3	0	0	2	2	0	0	0	0	1	1
SRS Income	REASONABLE	20-05-25	1	5	6	0	0	2	2	0	0	0	1	3	4
Attendance & Sickness Recording – Follow Up	REASONABLE	21-05-25	0	3	3	0	0	2	2	0	0	0	0	1	1
Leisure Centres Contract & Performance Follow Up	REASONABLE	04-06-25	0	3	3	0	0	2	2	0	0	0	0	1	1
Libraries & Digital Equipment Follow Up	REASONABLE	18-06-25	0	2	2	0	0	0	0	0	0	0	0	2	2
Total			5	37	42	0	2	19	21	0	0	0	3	18	21
2025-26															
Capital Expenditure - NEC System	REASONABLE	23-05-25	0	2	2	0	0	2	2	0	0	0	0	0	0
Creditors	REASONABLE	19-06-25	0	2	2	0	0	0	0	0	0	0	0	2	2
Llangan Primary	SUBSTANTIAL	21-07-25	0	3	3	0	0	2	2	0	0	0	0	1	1
Bus Service Support Grant (BSSG) 2024/25	REASONABLE	30-07-25	0	1	1	0	0	0	0	0	0	0	0	1	1
Safeguarding - Governance & Training Follow Up	REASONABLE	06-08-25	0	2	2	0	0	2	2	0	0	0	0	0	0
SRS Joint Service - Governance & Financial Controls	REASONABLE	11-08-25	0	2	2	0	0	0	0	0	0	0	0	2	2
Vehicle Fuel Management	LIMITED	18-08-25	0	10	10	0	0	10	10	0	0	0	0	0	0
Safer Recruitment	REASONABLE	21-08-25	1	1	2	0	1	0	1	0	0	0	0	1	1
Communications & Social Networking	REASONABLE	09-09-25	0	5	5	0	0	0	0	0	0	0	0	5	5
Council Tax	REASONABLE	15-09-25	2	2	4	0	2	1	3	0	0	0	0	1	1
Cowbridge School	REASONABLE	17-09-25	1	7	8	0	0	4	4	0	0	0	1	3	4
Foster Carer Payments	REASONABLE	06-10-25	0	6	6	0	0	0	0	0	0	0	0	6	6
Enable Grant Certification 2024/25	SUBSTANTIAL	20-10-25	0	1	1	0	0	0	0	0	0	0	0	1	1
Tender Evaluation & Award Follow Up (Project & Planned Team)	REASONABLE	22-10-25	1	1	2	0	0	0	0	0	0	0	1	1	2
Identity & Access - Corporate Network	REASONABLE	24-10-25	0	1	1	0	0	0	0	0	0	0	0	1	1
Elections	REASONABLE	27-10-25	0	1	1	0	0	0	0	0	0	0	0	1	1
			5	47	52	0	3	21	24	0	0	0	2	26	28

Vale of Glamorgan Council – Recommendation Monitoring – Future Implementation Dates

Recommendations Made 2023/24

Audit	Final Report Date	Recommendation	Category	Agreed Action	Agreed Date	Current Position	Responsible Officer
PCI-DSS Follow Up *(Limited Assurance)*	21-09-23	Complete the review by Qualified Security Assessor to obtain assurance on the Council's PCI-DSS position. Complete and return the Self-Assessment Questionnaire and the Attestation of Compliance to Worldpay.	Medium	Initial conversations have been undertaken to scope these works	31/01/24 Revised 31/10/24 30/04/25 31/12/25	<u>Update November 2025</u> QSA review commissioned and working with the team to identify a date for an onsite visit shortly.	Operational Manager for Accountancy
Welsh Language Standards *(Reasonable Assurance)*	20/12/2023	In line with Welsh Language Standards 122 and 126, the homepage, interface and menus on the intranet must be translated and available in Welsh.	Medium	We will discuss with the Web Editor. Timeframe may depend on intranet capabilities. Review website. Incorporate bilingual pages into the home page, interface and menus as part of the planned rebuild of the intranet.	28/02/25 Revised 31/03/26	<u>Update March 2025</u> Linked to new Staffnet project and new server	Equality and Welsh Language Officer / Web Editor
Ysgol Y Deri & St Cyres Building Compliance Follow Up *(Reasonable Assurance)*	23-04-24	As per the previous recommendation, continued efforts are made by both schools, with the assistance of the Local Authority, to enter a new formal agreement that clearly defines and documents the individual and shared responsibilities of both schools.	High	School comments: Draft documents produced by both Ysgol y Deri and St Cyres School, including a draft Venn diagram as a stimulus for further discussion on the intersection of responsibilities was sent to the LA in February 2024. There has been no response to these documents. Local Authority update; formal agreement is currently under development and will be issued to both schools for consideration prior to May half term 2024	31/07/24 Revised 31/12/24 31/08/25 30/09/25 30/11/25	<u>Update September 2025</u> The documentation has been completed, and they are organising site meetings with H&S for risk assessments, and St Cyres is to confirm compliance dates - progressing well -	Head of Strategy, Community Learning and Resources & Headteachers

Audit	Final Report Date	Recommendation	Category	Agreed Action	Agreed Date	Current Position	Responsible Officer
		A review of the Joint Premises Management Committee's purpose and terms of reference going forward should be undertaken by both schools and respective Governing Bodies.	Medium	Draft terms of reference have been produced by the headteachers at Ysgol y Deri and St Cyres School. However, the exact responsibilities of the JP Committee cannot be determined until the exercise for priority 1.1 has been completed and agreed by all parties.	31/07/24 Revised 31/12/24 31/08/25 30/10/25 30/11/25	Update October 2025 The schools have agreed their terms of reference for the joint premises committee and met in October 2025. Documents being finalised for ratification at their respective GBs.	Headteachers & Governing Bodies (both schools)