

## GOVERNANCE AND AUDIT COMMITTEE

Decision Notice – Hybrid meeting, 23<sup>rd</sup> February, 2026.

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

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

Present: N. Ireland (Vice-Chair in the Chair and Lay Member); Councillors B. Dodd, E. Goodjohn, M.J. Hooper and J. Protheroe; and M. Evans (Lay Member).

Also present: Councillors L. Burnett (Executive Leader and Cabinet Member for performance and Resources), W.A. Hennessy, G. John (Cabinet Member for Leisure, Sport and Wellbeing), Dr. I.J. Johnson, E. Williams (Cabinet Member for Social Care and Health) and R. Hendicott (Observer – Standards Committee).

### AGENDA ITEM 1. APOLOGIES FOR ABSENCE –

These were received from G. Chapman (Chair and Lay Member) and Councillor G. Ball.

### AGENDA ITEM 2. MINUTES –

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

### AGENDA ITEM 3. DECLARATIONS OF INTEREST –

No declarations of interest were received.

### AGENDA ITEM 4. VALE OF GLAMORGAN COUNCIL: SCHOOL BALANCES (REF)–

RESOLVED – T H A T the proposed Council actions (Appendices B and C to the report) and the related recommendations be endorsed and approved.

#### Reason for decision

Having regard to the contents of the reference / report and discussions at the meeting.

AGENDA ITEM 5. CORPORATE COMPLAINTS – SUPPORTING SERVICE IMPROVEMENT (DCR) –

RESOLVED –

- (1) T H A T the findings from Audit Wales’ review of the Corporate Complaints (Appendix A to the report), and the response to the review findings and Audit Wales’ recommendations (Appendix B to the report) be endorsed.
- (2) T H A T the report be referred to Cabinet for their oversight and endorsement of the proposed Council actions (Appendix B to the report) and to address the recommendations.

Reason for decisions

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

AGENDA ITEM 6. CORPORATE COMPLAINTS ANNUAL REPORT (DCR) –

RESOLVED –

- (1) T H A T the contents of the report and Appendix A to the report (Annual Complaints & Compliments Report) be noted.
- (2) T H A T the Committee continues to receive an annual update in relation to Corporate Complaints and Compliments.
- (3) T H A T the report and the comments of the Committee be referred to Cabinet for their consideration, including:
  - The Committee felt it was important for the Council to take on board the lessons learned from the complaints and service improvement processes (including examples of service improvement from relevant departments such as Social Services), and to ensure the relevant learning and findings were taken forward in terms of further staff training, information sharing across Council departments, etc.

Reasons for decisions

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

- (3) In order that Cabinet can be apprised of the report and the comments made by Governance and Audit Committee and reply to the Public Services Ombudsman for Wales Annual Letter.

AGENDA ITEM 7. LESSONS LEARNT – CLOSURE OF ACCOUNTS (DCR) –

RESOLVED –

- (1) T H A T the lessons learnt and associated actions set out in the report be noted.
- (2) T H A T the recommendations and proposed management response set out in Appendix A to the report be agreed and noted.
- (3) T H A T the content of the Annual Audit Summary attached at Appendix B to the report be noted.
- (4) T H A T the Committee requests that the journal approvals be revisited and a more risk-based approach be undertaken, subject to when resources were available to do so.

Reasons for decisions

- (1-3) Having regard to the contents of the report and discussions at the meeting.
- (4) In order to ensure that the Council reviews and undertakes a more risk-based approach to journal approvals, subject to when service capacity / resources allowed.

AGENDA ITEM 8. TREASURY MANAGEMENT AND INVESTMENT STRATEGY 2026/27 AND UPDATE FOR 2025/26 (DCR) –

RESOLVED –

- (1) T H A T the Treasury Management interim report for the period 1<sup>st</sup> April to 31<sup>st</sup> December 2025 be noted.
- (2) T H A T the policy for making Minimum Revenue Provision in 2026/27 be noted.
- (3) T H A T the proposed 2026/27 Treasury Management and Investment Strategy including the specific resolutions (detailed in Appendix 2 to the report) be noted.
- (4) T H A T the Prudential Indicators set out in Appendices 1 and 2 to the report be noted.

Reason for decisions

- (1-4) Having regard to the contents of the report and discussions at the meeting.

AGENDA ITEM 9. CORPORATE RISK: QUARTER 3 UPDATE (DCR) –

RESOLVED –

- (1) T H A T the Senior Leadership Team’s consideration of the responses to the Governance and Audit Committee’s comments for Quarter 2 (Annex A to the report) be noted.
- (2) T H A T the Quarter 3 position of corporate risks (1<sup>st</sup> July – 31<sup>st</sup> December, 2025) outlined in the Risk Summary report (Annex B to the report) and the proposal for a new risk (Schools Budget Deficits) to be included on the Corporate Risk Register (Completed Risk template Annex C to the report) be noted.
- (3) T H A T the comments / recommendations (4) and (5) be referred to Cabinet for their consideration as part of their meeting on the report.
- (4) T H A T a report on the risk and governance aspects around the regeneration schemes be provided to Committee at its meeting in June.
- (5) T H A T additional information be provided concerning the Task and Finish Group work undertaken by the Start Well Scrutiny Committee around Additional Learning Needs (ALN) and regarding the points raised at the meeting concerning homelessness as part of future reporting.

Reasons for decisions

- (1-3) Having regard to the contents of the report and discussions at the meeting.
- (4-5) To ensure the Committee be given more information on these key areas of interest, governance and risk through future reporting on these matters.

AGENDA ITEM 10. Q3 2025/26 PROGRESS AGAINST EXTERNAL REGULATORY RECOMMENDATIONS (DCR) –

RESOLVED –

- (1) T H A T the Council's progress to date in addressing existing recommendations made by the Council’s external regulators as outlined in the appended Strategic Insight Board Insight Tracker for the period Q3 2025/26 be noted.
- (2) T H A T the removal of completed actions from the Strategic Insight Board Insight Tracker be endorsed and referred to Cabinet for their consideration.

Reasons for decisions

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

(2) To ensure that the Council's Strategic Insight Board Insight Tracker reflected the Council's most up to date position on its regulatory recommendations.

AGENDA ITEM 11. MID-YEAR AUDIT WALES WORK PROGRAMME  
UPDATE 2025/26 – 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 their 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 programme.

AGENDA ITEM 12. GOVERNANCE AND AUDIT COMMITTEE DECISION AND  
ACTION TRACKING (HRIAS) –

RESOLVED – T H A T the contents of the report be noted.

Reason for decision

Having regard to the contents of the report and discussions at the meeting.

AGENDA ITEM 13. PROGRESS AGAINST THE INTERNAL AUDIT RISK  
BASED PLAN (HRIAS) –

RESOLVED – T H A T the contents of the report and the progress made against the 2025-26 Internal Audit Risk Based Plan be noted.

Reason for decision

Having regard to the contents of the report and discussions at the meeting.

AGENDA ITEM 14. RECOMMENDATION MONITORING (HRIAS) –

RESOLVED-

- (1) T H A T the content of the report and the information provided in respect of the status of the high and medium priority recommendations made by the Regional Internal Audit Service be noted.

(2) T H A T the Chair / Vice-Chair liaise with Internal Audit Services and Democratic Services regarding any significantly overdue recommendations and, if required, consider calling in any responsible Council officers to address these at the next Committee meeting in June.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) In order to address any significantly overdue and outstanding recommendations.

AGENDA ITEM 15. FORWARD WORK PROGRAMME 2025/26 AND DRAFT 2026/27 (HRIAS) –

RESOLVED –

- (1) T H A T the schedule of items for the next meeting (in June 2026 following the cancellation / rescheduling of April's meeting), with any appropriate / relevant changes made, be endorsed.
- (2) T H A T the draft Forward Work Programme for 2026/27 be noted.

Reasons for decisions

- (1) To confirm attendance and information requirements.
- (2) To ensure the Committee was aware of the proposed work programme.