

## GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid meeting held on 13<sup>th</sup> April, 2026.

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

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

Present: G. Chapman (Chair and Lay Member); Councillors M.J. Hooper and J. Protheroe; and M. Evans (Lay Member).

Also present: Councillors A. Asbrey, L. Burnett (Executive Leader and Cabinet Member for performance and Resources) and G. John (Cabinet Member for Leisure, Sport and Wellbeing).

### 794 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”.

### 795 APOLOGIES FOR ABSENCE –

These were received from N. Ireland (Vice-Chair and Lay Member) and Councillors G. Ball, B. Dodd and E. Goodjohn.

### 796 MINUTES –

RESOLVED – T H A T the minutes of the meeting held on 23<sup>rd</sup> February, 2026 be approved as a correct record.

### 797 DECLARATIONS OF INTEREST –

No declarations of interest were received.

### 798 AUDIT WALES: VALE OF GLAMORGAN COUNCIL AUDIT PLAN 2026 (DCR) –

For this item the Committee welcomed S-J. Byrne and M. Jones from Audit Wales.

Appendix A to the report outlined Audit Wales’ Audit Plan 2026 for the Vale of Glamorgan Council.

Governance and Audit Committee Members were requested to review and note the proposed Audit Plan for 2026 and refer the report to Cabinet for their oversight.

Councillor M. Hooper referred to page 12 and the South East Wales Corporate Joint Committee and asked for more information in relation to the complexities of transactions for the completion of their Statement of Accounts. In response, M. Jones advised that the complexities related to the consolidated schedules which contained a lot of varied numbers that would take a significant amount of time to prepare and audit. It was added that in terms of delays to finalising their accounts, that was improving with draft figures being provided at an earlier stage, with the history of delays being one of those complexities.

Councillor Hooper commented that there was a concern regarding the Corporate Joint Committee among the public as to how public money was being spent, and he felt there was more that the Joint Committee could do to assist people to understand where funds were being allocated.

M. Evans queried the fieldwork planned for July to September to complete the Annual Statement of Accounts and given there was the holiday season. M. Evans also asked what areas would be covered within the review into cybersecurity. In response to the first query, M. Jones stated completing the audit by September would be a challenge and there were examples of similar complex financial audits, for example with the health sector, being completed within timescales. Regarding the second query, S-J. Byrne advised that due to its sensitivity the scope of the cybersecurity review would be shared with the Committee Members outside of the meeting.

The Chair, G. Chapman, commented that in relation to the Council's Statement of Accounts it was important that Audit Wales had sufficient capacity to ensure that the accounts were finalised by the deadlines for submission and sign off and that the Council to ensure that there was the staff resource to reply to any queries in a sufficient manner. In addition, the Chair referred to the South East Wales Corporate Joint Committee and queried whether they like the Vale of Glamorgan Council, had a requirement to submit their accounts for auditing by 30<sup>th</sup> June and to ensure that they were signed off by 30<sup>th</sup> September. In response, M. Jones advised that the Corporate Joint Committee may not be legally tied to the same deadlines in terms of auditing their accounts, but what a public sector body had to do was by 31<sup>st</sup> May place on their website whether their accounts had been signed off by that date.

The Chair also queried whether as part of the audit of their accounts, would Audit Wales be considering the review report produced by Deloitte following the judicial review for the tendering process for the demolition of the former Aberthaw Power Station. The Chair's final query related to the budget setting process for the Corporate Joint Committee and whether it would provide the constituent Authorities with sufficient time or clear information to properly scrutinise the budget, with a possible lack of statutory officer assurance. The Chair stated that there was a strong case for reviewing how the Corporate Joint Committee set and reported its budget. Officers from Audit Wales confirmed that responses to the Chair's two queries regarding the judicial review report and the budget setting process would be sent to

the Democratic and Scrutiny Services Officer for circulation to the Committee Members.

There being no further comments or queries, the Committee

RESOLVED –

- (1) T H A T the Audit Wales Plan 2026 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 external audit programme.

799 REGIONAL INTERNAL AUDIT SERVICE CHARTER 2026-27 (HRIAS) –

The Regional Internal Audit Service (RIAS) Charter established the position of internal audit activity within each Council along with reporting lines. It was a formal document that defined the purpose, authority and responsibility of internal audit activities.

The Head of Internal Audit was responsible for reviewing the Charter and presenting it to each Council's Governance and Audit Committee annually for review and approval in line with the Global Internal Audit Standards (GIAS).

One of the key roles which demonstrated the Governance and Audit Committee's oversight was the approval of the Internal Audit Charter.

The RIAS Charter had been reviewed for 2026-27 to ensure it reflected the requirements of the GIAS and that it remained applicable to all partners involved in the RIAS.

The GIAS came into effect in the public sector in the UK from 1<sup>st</sup> April, 2025; they replaced the Public Sector Internal Audit Standards.

The GIAS was complemented by CIPFA's Application Note and Code on the Governance of Internal Audit.

In reply to a query posted prior to the meeting by the Vice-Chair relating to clarity around the independence of a peer assessment review, the Deputy Head of the Regional Internal Audit Service advised that the Global Internal Audit Standards, section 8.4 relating to quality assessment, outlined that reciprocal peer assessments between two organisations was not considered independent. However, assessments rotated among three or more peer organisations within the same industry, regional association or other affinity groups may be considered independent. There was a suggestion that a peer assessment via the Welsh Chief Auditors Group would be

independent enough to satisfy the Standards. A Welsh Chief Auditors Group working party had been established which was led by the Chair of the Welsh Chief Auditors and they would determine who would peer assess each of the Authorities' audit teams.

Subsequently, it was

RESOLVED – T H A T the Regional Internal Audit Service Charter for 2026-27 as attached at Appendix A to the report be approved.

Reason for decision

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

800 GOVERNANCE AND AUDIT COMMITTEE DECISION AND ACTION TRACKING (HRIAS) –

A Decision Tracking record had been devised to assist the Committee in tracking the decisions made and actions requested in the exercise of its functions.

A record of the outstanding formal decisions /resolutions made by the Governance and Audit Committee made during the 2024/25 Municipal year was attached at Appendix A to the report.

Appendix B was a record of decisions / resolutions for the current Municipal year, also including informal actions raised by Committee Members during meetings. It provided an update on progress of each resolution and action raised.

The Committee was recommended to note the contents of Appendices A and B and make comments, as appropriate.

It was recommended that the Governance and Audit Committee be kept regularly apprised off all outstanding decisions and / or resolutions and actions.

The Chair commented on the South East Wales Corporate Joint Committee (SEWCJC) and there was a need for the Section 151 Officer to be invited to a meeting of the Governance and Audit Committee in order to provide an update on the production of their Statement of Accounts. Councillor M. Hooper added that it would also be prudent to invite the SEWCJC's Chief Executive at the same time.

The Chair also recommended that a formal request be made to the SEWCJC to provide to the Governance and Audit Committee an unredacted version of the review report produced following the litigation case to the award of the tender for the former Aberthaw Power Station site.

In addition, the Chair suggested that he write to the Auditor General for Wales on behalf of the Committee, expressing concern regarding the £6.5 million payout following the judicial review and ask what actions Audit Wales would be taking to provide reassurance around the public funding that had been lost.

Having agreed to the recommendations, it was

RESOLVED –

- (1) T H A T the contents of the Decision Tracking record appended to the report be noted.
- (2) T H A T in regard to the South East Wale Corporate Joint Committee, for their Chief Executive and Section 151 Officer to be invited to provide an update overview to the Governance and Audit Committee in relation to progress with the production of their Annual Statement of Accounts.
- (3) T H A T a formal request be made to the South East Wales Corporate Joint Committee to provide to the Governance and Audit Committee an unredacted version of the review report produced following the litigation case to the award of the tender for the former Aberthaw Power Station site.
- (4) T H A T the Chair of the Governance and Audit Committee write to the Auditor General for Wales on behalf of the Committee, expressing concern regarding the £6.5 million payout following the judicial review and ask what actions Audit Wales would be taking to provide reassurance around the public funding that had been lost.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To provide an update on the progress in relation to the production of the Annual Statement of Accounts for the South East Wales Corporate Joint Committee.
- (3) To allow the Governance and Audit Committee to consider the findings of the said report, as the case had financial implications for the Vale of Glamorgan Council.
- (4) To express concern for the impact following the judicial review and to clarify actions to be taken by Audit Wales to provide reassurance to the public.