

GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid Meeting held on 22nd June 2026.

The meeting papers are available [here](#).

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

To view the presentation and subsequent discussion for any Part I agenda item, please click the hyperlink contained in its title below.

Present: Councillors B. Dodd, E.J. Goodjohn, E. Goodjohn and Dr. I.J. Johnson; G. Chapman and N. Ireland (Lay Members).

Also present: Councillors L. Burnett (Executive Leader and Cabinet Member for Performance and Resources), G. John (Cabinet Member for Leisure, Sport and Wellbeing) and E. Williams (Cabinet Member for Social Care and Health).

89 [ANNOUNCEMENT –](#)

Prior to the commencement of the business of the Committee, the Democratic and Scrutiny Services Officer 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”.

90 [APPOINTMENT OF CHAIR –](#)

RESOLVED – T H A T G. Chapman (Lay Member) be appointed Chair for the current Municipal year.

91 [APPOINTMENT OF VICE-CHAIR –](#)

RESOLVED – T H A T N. Ireland (Lay Member) be appointed Vice-Chair for the current Municipal year.

92 [APOLOGIES FOR ABSENCE –](#)

These were received from Councillors J. Protheroe and N.J. Wood; and M. Evans (Lay Member).

93 [DECLARATIONS OF INTEREST –](#)

No declarations of interest were received.

94 [MINUTES –](#)

RESOLVED – T H A T the minutes of the meeting held on 13th April 2026 be approved as a correct record.

95 [AUDIT WALES: RECRUITMENT & RETENTION CHALLENGES – THE RIGHT PEOPLE AT THE RIGHT TIME? \(DCR\) –](#)

The report presented the findings of Audit Wales' review of the Council's recruitment and retention challenges (Appendix A), including its understanding of these challenges, the effectiveness of its response, and the arrangements for evaluating value for money.

The Council's response to these findings were included as Appendix B to the report and set out a series of actions that it proposed be taken forward.

The Committee requested for the Head of Human Resources and Organisational Development to provide further data and information relating to workforce risk including key pressure areas for recruitment and retention, the target approaches to reduce risk and evidence of improvement and the declining risk trend. In addition, data represented on the Human Resources Dashboard, such as gaps in vacancies, would also be shared with Committee Members outside of the meeting.

Subsequently, it was

RESOLVED –

(1) T H A T the report findings from Audit Wales' review of the Council's response to its recruitment and retention challenges, (Appendix A) and the response to the review findings and Audit Wales' recommendations (Appendix B) be noted.

(2) T H A T the report be referred to Cabinet for their oversight and endorsement.

Reasons for decisions

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

(2) To enable Cabinet's oversight and endorsement.

96 CORPORATE RISK: QUARTER 4 UPDATE AND END OF YEAR POSITION ON RISKS (DCR) –

The report provided Members with an overview of the Corporate Risk Register for the end of year 2025-26, including a Quarter 4 update. The report also reflected the Strategic Leadership Team's (SLT) consideration of the recommendations made by this Committee following the Quarter 3 2025/26 period relating to risks contained within the Corporate Risk Register

At end of year, the Corporate Risk Register comprised 13 risks: one scored very high, seven high, two medium/high and three medium.

The Committee requested more information on the Scrutiny Task and Finish Review report into Additional Learning Needs Resources Bases, and in particular the Cabinet response. In addition, the Committee suggested that the level of risk for the Climate Change risk be reviewed.

RESOLVED –

- (1) T H A T the Quarter 4/End of Year position of corporate risks outlined in the Risk Summary Report (Annex A) be noted.
- (2) T H A T the Strategic Leadership Team's consideration of the responses to the Governance and Audit Committee's comments for Quarter 3 be noted.
- (3) T H A T Cabinet be requested to approve the delegated authority for the Director of Corporate Resources to update the Risk Management Policy.
- (4) T H A T Cabinet be requested to consider the comments of the Governance and Audit Committee as per resolutions 5 and 6.
- (5) T H A T additional information be provided to the Governance and Audit Committee relating to the Scrutiny review into Additional Learning Needs Resource Bases.
- (6) T H A T a review of the risk scoring relating to the Climate Change Risk to be undertaken.

Reasons for decisions

- (1) Following consideration of the Q4 risk update and end of year position of corporate risks, including any emerging issues and proposed mitigations, as set out in Annex A.
- (2) To identify the actions undertaken in response to Governance and Audit Committee's comments and consider any further action required.
- (3) The Council reviewed and approved a revised Risk Management Policy in 2024/25. Since its approval, non-material, operational amendments have been made to reflect decisions agreed by the Governance and Audit Committee and Cabinet.

Delegated authority was requested to be granted to the Director of Corporate Resources to make further nonmaterial, operational amendments to the Risk Management Policy and related guidance during the year, where necessary to give effect to decisions of the Governance and Audit Committee and Cabinet.

- (4) To ensure Cabinet have oversight of resolutions relating to the Council's Risk Register.
- (5) To ensure that Governance and Audit Committee have oversight of the Additional Learning Needs Risk.
- (6) To undertake a review of the risk score given the forecasted direction of travel.

97 [Q4 2025/26 PROGRESS AGAINST EXTERNAL REGULATORY RECOMMENDATIONS \(DCR\)](#) –

The report (and Strategic Insight Board (SIB) Insight Tracker appended thereto) outlined progress at Q4 2025/26 against all the Council's existing external regulatory recommendations.

At Q4 2025/26, strong progress had been made in responding to external regulatory recommendations, with 28 ongoing actions within the SIB Regulatory Tracker. The position was positive, with 86% of actions (24) attributed a Green performance and the remaining 14% (4) an Amber status. Importantly, no actions were rated Red, indicating that actions were being progressed in response to regulatory recommendations and associated risks were being effectively managed.

Actions relating to local and national regulatory work were completed during the year.

The position had been considered by the Strategic Leadership Team, and was being presented to Governance and Audit Committee, ahead of Cabinet, to support ongoing oversight and assurance. Any comments from Governance and Audit Committee and Cabinet would be considered by the Strategic Insight Board as part of ongoing monitoring and oversight arrangements.

RESOLVED –

- (1) T H A T the progress in addressing external regulatory recommendations as detailed in the appended Strategic Insight Board Insight Tracker for the period Q4 2025/26 be noted.
- (2) T H A T Cabinet be requested to endorse the removal of completed actions from the Insight Tracker.
- (3) T H A T the Director of Corporate Resources considers providing future iterations of the Quarter position earlier to the Governance and Audit Committee.

Reason for decision

- (1) To ensure regulatory recommendations were appropriately considered.
- (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.
- (3) To ensure that Governance and Audit Committee receive more timely updates.

98 [GOVERNANCE AND AUDIT COMMITTEE DECISION AND ACTION TRACKING \(HRIAS\) –](#)

The report provided 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 2026 to May 2027) and also for any outstanding recommendations relating to previous years.

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the response letter from the then Welsh Government Cabinet Secretary for Housing and Local Government (Appendix C), concerning the financial impact of the Homelessness and Social Housing Allocation (Wales) Act 2026, be noted.

Reasons for decisions

- (1) To advise the Governance and Audit Committee of progress in relation to its decisions and actions requested.
- (2) To advise the Governance and Audit Committee of the response received from the then Welsh Government Cabinet Secretary for Housing and Local Government.

99 [GOVERNANCE AND AUDIT COMMITTEE SELF-ASSESSMENT \(HRIAS\) –](#)

The Governance and Audit Committee was a key component of the Authority's governance framework. The purpose of the report was to provide independent and high-level focus on the adequacy of the Authority's governance, risk and control arrangements. The report provided assurance that the Council's Governance and Audit Committee could demonstrate its effectiveness against the good practice principles set by the Chartered Institute of Public Finance and Accountancy (CIPFA) using the self-assessment tools provided.

RESOLVED – T H A T the outcome of the self-assessment of the effectiveness of the Governance and Audit Committee be noted.

Reason for decision

To provide assurance that the Council's Governance and Audit Committee could demonstrate its effectiveness against the good practice principles set by the Chartered Institute of Public Finance and Accountancy (CIPFA) using the self-assessment tools provided.

100 [ANNUAL INTERNAL AUDIT REPORT 2025/26 \(HRIAS\) –](#)

The report provided the Head of Internal Audit's Annual Opinion on the Council's control environment in relation to governance, risk management and internal control. It also informed the Governance and Audit Committee of the work and performance of Internal Audit for the Financial Year 2025/26. This information was provided to comply with the Global Internal Audit Standards.

It was noted that on page 14 of the Appendix, under Governance Statement, the final paragraph would be reworded and amended as no significant issues around Governance had actually been identified.

RESOLVED – T H A T the Annual Internal Audit Report for the 2025/26 financial year including the Head of Internal Audit's Annual Opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and internal control, be endorsed.

Reason for decision

Following consideration of the Head of Internal Audit's Annual Opinion on the overall control environment at the Council and to ensure compliance with the Global Internal Audit Standards.

101 [INTERNAL AUDIT ANNUAL STRATEGY AND RISK BASED PLAN 2026-27 \(HRIAS\) –](#)

In line with the Global Internal Audit Standards (GIAS) the Head of Internal Audit needed to establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organisation's goals. The risk-based audit plan should cover the Council's overall control environment including risk, governance and internal controls as far as practicable. The report provided members of the Governance and Audit Committee with the Internal Audit Strategy and Annual Risk Based Audit Plan for 2026-27 for approval.

RESOLVED – T H A T the draft Internal Audit Strategy (Appendix A to the report) and draft Annual Risk Based Audit Plan for 2026-27 (Appendix B to the report) be approved.

Reason for decision

To approve the proposed draft Internal Audit Strategy and Annual Risk Based Audit Plan for 2026-27 in compliance with the Global Internal Audit Standards (GIAS) and the Committee's Terms of Reference.

102 [RECOMMENDATION MONITORING REPORT \(HRIAS\) –](#)

At the request of the Chair of the Governance and Audit Committee, the report provided members of the Committee with an update from the relevant Service Managers on the status of recommendations made in audits issued prior to 2025/26, which were yet to be implemented. The comments had been agreed by the relevant Head of Service or Director.

RESOLVED – T H A T the contents of the report and the information provided in respect of the recommendations made prior to 2025/26 which were yet to be implemented be noted.

Reason for decision

Following consideration of the status of Internal Audit recommendations and to review and assess the effectiveness of risk management and internal control.

103 [FORWARD WORK PROGRAMME \(HRIAS\) –](#)

The Governance and Audit Committee had several core functions and responsibilities within its remit. To enable the Committee to carry out those core functions and responsibilities effectively and to ensure it covered its range of responsibilities, a Forward Work Programme was presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary.

It was requested that the number of items for the next meeting be closely considered by the Chair and Officers.

RESOLVED – T H A T the schedule of items for the next meeting on 20th July 2026 be endorsed.

Reason for decision

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