

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 22 June 2026
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Urgent Decision Procedure Used (If yes, why)	No
Item Type	Part I
Report Title:	Recommendation Monitoring
Portfolio Holder:	No Relevant Cabinet Member
Strategic Leadership Team:	Head of Finance/Section 151 Officer
Lead Officer:	Head of the Regional Internal Audit Service

1.0 What is this report about?

At the request of the Chair of the Governance and Audit Committee, this report provides 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 are yet to be implemented. The comments have been agreed by the relevant Head of Service or Director.

2.0 What are the Recommendations?

	Recommendations – What and How?	Reason for Recommendation – Why?
2.1	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 recommendations made prior to 2025/26 which are yet to be implemented	To keep Governance and Audit Committee informed on the status of Internal Audit recommendations and to review and assess the effectiveness of risk management and internal control.

3.0 What is the background to this report?

- 3.1 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.
- 3.2 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.
- 3.3 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.

- 3.4 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.

4.0 What issues are there to be considered?

- 4.1 Table 2 below provides a summary of the number of recommendations made, prior to 2025/26, and the number of high and medium priority recommendations that are yet to be implemented.

Recommendation Status – Audits Completed Pre-2025/26

	No. Made	Not Agreed	Imp.	Overdue			Future Target Date		
				High	Med.	Total	High	Med.	Total
2023-24	163	0	161	0	0	0	1	1	2
2024-25	117	0	110	0	0	0	0	7	7
Total	280	0	271	0	0	0	1	8	9

- 4.2 Table 2 shows that a total of 9 recommendations (1 high priority and 8 medium priority) are yet to be implemented. All 9 recommendations have a future implementation date.
- 4.3 The relevant Service Managers have provided updates on the progress being made to implement each recommendation and to provide assurance that any risks are being mitigated in the meantime. **Appendix A** provides the details of the 9 recommendations made and the Service Managers update on the current position. Managers were also asked to confirm the agreed dates or amend target dates if necessary.
- 4.4 These recommendations will continue to be monitored to ensure implementation is by the agreed date. Any undue delays will be reported to the Council's Senior Leadership Team and ultimately to this Committee.

5.0 How has evidence been used to inform the report, including the views of others?

- 5.1 Recommendations were made at the conclusion of an audit where improvements were necessary to mitigate risks and strength controls. If Managers accept the recommendation they provide a target date for implementation. Auditors monitor this information and liaise with Managers to seek assurance that each recommendation has been implemented by the agreed date or reasons why not. Managers are given the opportunity to provide commentary which includes any mitigating action that may be taken during the intervening period.

6.0 What are the next steps if the recommendations are approved?

- 6.1 The Regional Internal Audit Service will continue to monitor the implementation of recommendations, and any undue delays will be reported accordingly.

7.0 How does this report support Vale 2030 and Reshaping?

- 7.1 Internal Audit is a support service which does not directly provide a Council service to the public.
- 7.2 Internal audits provide assurance on the adequacy and effectiveness of the internal control environment, governance arrangements and risk management processes in place. Recommendations are made to strengthen controls and mitigate identified risks. This in turn gives confidence to the effective, economic and efficient use of public funds and resources and the minimalisation of fraud and error across those services.
- 7.3 The internal audit process often opens discussions on how services could be delivered more effectively, economically and efficiently.

8.0 How does this demonstrate the Five Ways of Working?

- 8.1 Long term –Provides positive assurance on sound financial management which gives a firm foundation for future delivery of services.
- 8.2 Integrated – providing audit assurance on the compliance with policies, procedures and legislation and the proper use of public funds, supports service areas to deliver their services in line with the well-being goals. Where appropriate audit reports will include recommendations to make service delivery more efficient.
- 8.3 Involved – Managers are given the opportunity to discuss audit findings and the recommendations made.
- 8.4 Collaborative –Good practice is shared across the 3 partner local authorities within the Regional Internal Audit Service (RIAS). RIAS is a member of the Welsh Chief Auditors' Group which also shares good practice on service delivery.
- 8.5 Preventative – identifying weaknesses in control, governance or risk management now will minimise the potential of fraud and error and also small issues escalating into much bigger problems in the future.

Resources

9.0 Finance

- 9.1 There are no resource implications as a direct consequence of this report, but effective audit planning, monitoring and reporting are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

10.0 Workforce

- 10.1 There are no workforce issues as a direct consequence of this report

11.0 Legal and Equalities

- 11.1 Does an Equalities Impact Assessment need to be completed? No
- 11.2 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.
- 11.3 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.

12.0 **Key Contacts**

12.1 **Who are the primary officers to contact with any comments and/or queries on the report?**

Lead Officer: Andrew Wathan Head of Regional Internal Audit Service	Democratic Services Officer: Gareth Davies
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Appendix

Appendix A – Recommendations Made Pre 2025/26 Not Implemented

Background Documents

none

Vale of Glamorgan Council – Recommendations Made pre 2025/26 (not implemented)**Recommendations Not Implemented - Made 2023/24**

Audit	Final Report Date	Recommendation & Risk	Category	Agreed Date	Current Position Management Update	Responsible Officer
PCI – DSS (Payment Card Industries – Data Security Standards) <i>(Limited Assurance)</i>	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	31/01/24 <u>Revised</u> 31/10/24 30/04/25 31/01/26 31/03/26 31/07/26	Following the updated gap analysis that was carried out earlier this year and some further discussions following the transfer to a new telephony platform we have agreed a further schedule of works for a formal review and completion of the self-assessment questionnaires to enable sign off on a timely basis which is expected to be completed by the end of July 2026.	Operational Manager for Accountancy
Ysgol Y Deri & St Cyres Building Compliance Follow Up <i>(Reasonable Assurance)</i>	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	31/07/24 <u>Revised</u> 31/12/24 31/08/25 31/11/25 30/09/26	<p>A number of meetings have been held in the summer term to split the shared services on a 50:50 basis and to record this in an updated Modus Operandi document. An advanced draft Modus Operandi document is in place and is currently being considered by both schools with a view of taking this to Joint Premises on Thursday 11th June 2026 for further consideration in readiness for full implementation from Autumn 2026. As well as the Modus Operandi document, an appendix spreadsheet provides more detail on each shared compliance matter.</p> <p>In the meantime, and until this 50:50 split is finalised, St Cyres School continue to oversee all shared compliance matters, with the exception of the Water Safety Group which is led by Ysgol y Deri.</p>	Headteachers & Governing Bodies (both schools) & Operational Manager, Strategy and Resources

Recommendations Not Implemented - Made 2024/25

Audit	Final Report Date	Recommendation	Category	Agreed Date	Current Position Management Update	Responsible Officer
Cyber Security in Schools <i>(Reasonable Assurance)</i>	9-01-25	<p>The Council should have a mechanism by which it can identify any significant gaps in the completion rates of cybersecurity related training across its schools. In alignment with this, the need for cybersecurity related training should be strongly advised amongst schools with consideration given to it becoming a mandatory requirement.</p>	Medium	30/06/26 <u>Revised</u> 30/09/26	<p>The Council uses iDev as the approved mechanism for delivering and recording training and identifying gaps in completion rates in schools in the same way as it does elsewhere in the Council. Any iDev training available to corporate staff is therefore also available to school-based staff. The OM for Organisational Development has advised that all Cyber Security resources available to be hosted on iDev will be made available Council wide in the coming weeks as part of the roll out of the new software.</p> <p>School specific training resources issued via partners such as WG on Cyber security and other matters are shared with schools along with timely reminders in relation to cybersecurity good practice. Reference to the requirement to ensure schools are appropriately trained and resilient in terms of cyber security is made in individual School Digital Strategies.</p>	Operational Manager, Strategy & Resources
		<p>The Council should implement a process to capture key information that provides assurances each school is maintaining at least a satisfactory level of cyber security.</p>	Medium	30/06/26	<p>Oversight controls have been introduced, and assurance is gained as part of the schools Digital Strategy submissions which are submitted/ reviewed as part of the dissemination of the annual Hwb funding. Consideration is still being given as to what is required from schools outside of the Council's SLA.</p>	Operational Manager, Strategy & Resources

Audit	Final Report Date	Recommendation	Category	Agreed Date	Current Position Management Update	Responsible Officer
ICT Business Continuity Follow Up <i>(Limited Assurance)</i>	20-01-25	Recovery scenario training exercises are to be devised and completed on a periodic basis with an accompanying step-by-step process of the actions and order of actions to be devised and updated with each exercise completed.	Medium	30/06/26 <u>Revised</u> 30/11/26	Following migration to the cloud, we are finalising the decommissioning of our data centre assets which needs to occur before the end of July. The team are also finalising the creation of the updated documentation. We will then create recovery exercises and complete these. Whilst the risk is not fully mitigated, we have tested full recovery of subsets of data in the event of a server failure and the likelihood of total loss of a cloud data centre, whilst not impossible, is significantly lower than an incident on-premises	OM – Digital IT
Tascomi (SRS IT System) <i>(Substantial Assurance)</i>	03-03-25	The service needs to obtain confirmation from the Information Governance Team whether a Data Protection Impact Assessment (DPIA) is required for use of Tascomi and proceed accordingly.	Medium	31/03/26 <u>Revised</u> 31/07/26	SRS is having a new standalone version of the IT system when the contract renews in July 2026. A DPIA has been drafted ready to be used when the contract renews.	Operational Manager – Enterprise and Specialist Services.
Civil Enforcement Follow-up <i>(Reasonable Assurance)</i>	14-04-25	The Council needs to adopt an Enforcement Policy that reflects current working practices and legislation	Medium	31/05/25 <u>Revised</u> 30/09/25 30/04/26 30/09/26	It is agreed that an Enforcement Policy is required and work has commenced on this following delays due to staff changes. The policy will be complete by the end of August for ratification by Cabinet following the summer recess.	Operational Manager Transport Services
The Civil Enforcement Team should closely monitor the data recorded on the new digital process of issuing FPNs to ensure the robustness of the new process going forward.		Medium	31/06/25 <u>Revised</u> 30/09/25 30/04/26 31/08/26	Recruitment is underway for an Enforcement Manager and once in post they will prioritise the monitoring of the digital process.	Operational Manager Transport Services	

Audit	Final Report Date	Recommendation	Category	Agreed Date	Current Position Management Update	Responsible Officer
Business Rates <i>(Reasonable Assurance)</i>	12-05-25	A review of accounts in receipt of Small Business Rate Relief (SBRR) should be undertaken to ensure that relief is correctly awarded to properties that have beneficial occupation.	Medium	31/07/25 <u>Revised</u> 30/11/25 31/01/26 30/05/26 31/07/26	The Business Rates team have been extremely stretched. However, an additional staff resource come into place from the 2nd June. There will be a period of training required however one of the initial tasks will be to assist with undertaking the review of SBRR.	Senior Revenues Assistant