

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 28 September 2026
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Urgent Decision Procedure Used (If yes, why)	Not applicable
Item Type	Part I
Report Title:	.Governance and Audit Committee Decision and Action Tracking.
Portfolio Holder:	No relevant Cabinet Member
Lead Officer(s):	Head of Regional Internal Audit Service

1.0 What is this report about?

- 1.1 To provide 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.

2.0 What are the Recommendations?

	Recommendations – What and How?	Reason for Recommendation – Why?
1	That the Governance and Audit Committee notes the contents of the report and makes comments as appropriate.	To advise the Governance and Audit Committee of progress in relation to its decisions and actions requested.
2	That the response letter from the Auditor General for Wales (Appendix D), concerning the tendering process for the demolition of the former Aberthaw Power Station be noted.	To advise the Governance and Audit Committee of the response received from the Auditor General for Wales about the tendering process for the demolition of the former Aberthaw Power Station.
3	That the Governance and Audit Committee notes the response from the Monitoring Officer for the South East Wales Corporate Joint Committee, declining the Committee's request to have an unredacted copy of the	To advise the Governance and Audit Committee of the response from the Monitoring Officer for the South East Wales Corporate Joint Committee.

	Recommendations – What and How?	Reason for Recommendation – Why?
	Independent Review Report into the tendering process of the former Aberthaw Power Station site.	

3.0 What is the background to this report?

- 3.1 At its meeting held on 23rd September, 2024, Members of the Governance and Audit Committee requested a tracking log / record in order to monitor the progress and outcomes of all formal decisions it had made during the Municipal Year in exercising its functions.
- 3.2 Subsequently, a Decision Tracking record has been devised and populated by Democratic Services.

4.0 What issues are there to be considered?

- 4.1 A record of the outstanding formal decision/resolution made by the Governance and Audit Committee made during the 2024 / 25 Municipal Year is attached at Appendix A.
- 4.2 Appendix B is a record of decisions/resolutions for the previous Municipal Year 2025 / 26, also including informal actions raised by Committee members during meetings. It provides an update on progress of each resolution and action raised.
- 4.3 During the meeting held on 15th September, 2025, the Committee resolved – “T H A T the Council's Head of Democratic Services, alongside the Monitoring Officer / Head of Legal and Democratic Services, undertake a review of outside representatives and lay members within Council Committees in order to increase participation and review their responsibilities, especially regarding the call-in procedure, and to try and increase the participation and representation of members of the public within the Council's processes”.
- 4.4 By way of an update, the Head of Democratic Services has advised that –
- “During the year, as part of the Reshaping Scrutiny arrangements, the Council has continued to review opportunities for participation, with consideration for Co-Opted Members. Whilst youth representatives are formally co-opted to Start Well Scrutiny Committee, Democratic Services works in collaboration with Youth Services to share agendas and forward work programmes with a variety of youth groups and provide them with a variety of mediums to participate. Alongside this, tenant representatives who are co-opted to Place Scrutiny Committee have been engaged to understand other Committee's work programmes and how to get involved with democratic processes, including how to request a matter is considered by Scrutiny more broadly.
 - In addition to the above, all statutory and non-statutory Co-Optees are participating in the Council's Task and Finish Scrutiny, alongside also being engaged in performance scrutiny sessions. They are also invited to attend the wider Member development programme briefings to develop their knowledge and skills in supporting effective Scrutiny.

- The exploration of additional Co-Optees has been considered, but it is not felt to be necessary at this time as the Council is utilising more pragmatic solutions to facilitate wider public participation, including making provisions for speaking or written representations at Committee, suggesting topics for considerations or being involved in expert witness or advisory capacity as part of Task and Finish as engaged individuals have anecdotally shared there is a preference to be involved on a by-topic basis rather than be formally co-opted on a near-permanent basis.

- 4.5 Appendix C provides details of decisions/resolutions for the current Municipal Year 2026 / 27, also including informal actions raised by Committee members during meetings. It provides an update on progress of each resolution and action raised.
- 4.6 At its meetings held on 13th April, 2026, it was resolved – “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.” Appendix D to the report is a response letter received from the Auditor General for Wales.
- 4.7 The response letter outlines that – “ Deloitte has undertaken a detailed review of the procurement process for the demolition of the Aberthaw Power Station and a detailed summary report has been published. The Corporate Joint Committee (CJC) has recently considered and published its action plan in response to this review. We have reviewed the Deloitte report as part of our audit of the 2025-26 accounts and will be ensuring that the accounting entries relevant to this issue are correct and accurately disclosed. We will also be reviewing the CJC’s Annual Governance Statement included within the accounts to ensure that this reflects any governance/control weaknesses identified”.
- 4.8 The letter advises that Audit Wales – “During 2026-27, we will be monitoring implementation of the CJC action plan and working closely with the Internal Audit teams at both the CJC and Cardiff Council who are undertaking follow up work. The CJC’s Internal Audit service will be reviewing the CJC’s compliance with contract procedure rules as part of its 2026-27 programme. Internal Audit at Cardiff Council (which was the accountable body at the time of the procurement) will be carrying out procurement-related reviews. For the moment, we think it most effective to monitor the outcomes of those pieces of work, which will inform any further work that the Auditor General may decide to undertake”.
- 4.9 The Committee is also asked to consider the response from the Monitoring Officer for the South East Wales Corporate Joint Committee, declining the Committee’s request to have an unredacted copy of the Independent Review Report into the tendering process of the former Aberthaw Power Station site. The reason provided is that the report contains legally privileged information which does not belong to the Corporate Joint Committee. The owner of that privilege is not prepared to waive it at this moment in time. The Monitoring Officer adds that the key findings of the Independent Review were published as part of the public summary.
- 4.10 The Governance and Audit Committee is requested to consider the response letter at Appendix D and make comments as it sees appropriate.

- 4.11 The Committee is also recommended to note the update positions provided in Appendices A, B and C and make comments as appropriate.
- 4.12 The Governance and Audit Committee will be kept regularly apprised off all outstanding decisions and / or resolutions and actions.

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

- 5.1 Updates are informed by work undertaken, performance and stakeholder engagement and professional judgement, providing an evidence-based assessment of progress.

6.0 Next Steps

- 6.1 Governance and Audit Committee are requested to consider the actions/recommendation listed within the appendices, and to make commentary as it sees fit.
- 6.2 Progress update reports will be provided at each Committee meeting, unless a special single item agenda meeting has been scheduled.

7.0 How does this report support the Vale 2030 and Reshaping?

- 7.1 The report enables efficient decision making which directly supports service delivery for the Council's Audit Plan and thus implementation of Vale 2030 and the Council's Reshaping Programme.

8.0 How does this support the Five Ways of Working?

- 8.1 All recommendations are monitored ensuring ongoing oversight, accountability and alignment with the Council's well-being objectives and national well-being goals.

Resources

9.0 Finance

- 9.1 There are no financial factors to consider as a direct result of this report.

10.0 Workforce

- 10.1 There are no workforce factors to consider as a direct result of this report.

11.0 Legal

11.1 Does an Equalities Impact Assessment need to be completed? If not, why?

An Equalities Impact Assessment has not been completed because this report relates solely to the functions of the Governance and Audit Committee and does not propose any changes to

policy, service delivery, or operational practices that would give rise to identifiable equality impacts.

12.0 **Key Contacts**

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

Service Area Officer:	Democratic Services Officer:
Gareth Davies Democratic and Scrutiny Services Officer gjdavies@valeofglamorgan.gov.uk 01446 709249	Gareth Davies Democratic and Scrutiny Services Officer gjdavies@valeofglamorgan.gov.uk 01446 709249

Appendix

Appendix A – Decision Tracking 2024/25

Appendix B – Decision Tracking 2025/26

Appendix C – Decision Tracking 2026/27

Appendix D – Letter of response from the Auditor General for Wales.

Background Documents

None

Meeting Date	Report Title	Resolution by Governance and Audit Committee	Completed/Outstanding
23rd September 2024	GOVERNANCE AND AUDIT COMMITTEE SELF-ASSESSMENT OF KNOWLEDGE AND SKILLS	Report noted and training programme for members of Governance and Audit Committee to be devised.	ONGOING - TRAINING PROGRAMME DEVISED = IMPLEMENTATION DUE.

Meeting Date	Report Title	Formal Resolution or Informal Action	Resolution or Action requested by Governance and Audit Committee	Completed/Outstanding
15th September 2025	Reporting Arrangements for Joint Committee Meetings	Formal Resolution	T H A T the Council's Head of Democratic Services, alongside the Monitoring Officer / Head of Legal and Democratic Services, undertake a review of outside representatives and lay members within Council Committees in order to increase participation and review their responsibilities, especially regarding the call-in procedure, and to try and increase the participation and representation of members of the public within the Council's processes.	COMPLETED - update on progress provided as part of the Decision / Action update for the 28th September 2026 meeting.
13th April 2026	Governance and Audit Committee Decision and Action Tracking.	Formal Resolution	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.	COMPLETED - response received from the CJC Monitoring Officer (6th August) declining the request as the report contained legally privileged information, the owner of which was not prepared to waive the privilege at that moment in time.
13th April 2026	Governance and Audit Committee Decision and Action Tracking.	Formal Resolution	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.	COMPLETED - response provided to the Governance and Audit Committee as part of the Decision / Action update for the 28th September 2026 meeting.

DECISION TRACKING RECORD- GOVERNANCE AND AUDIT COMMITTEE 2026/27

APPENDIX C

Meeting Date	Report Title	Formal Resolution or Informal Action	Resolution or Action requested by Governance and Audit Committee	Completed/Outstanding
22nd June 2026	Audit Wales: Recruitment & Retention Challenges – The Right People at the Right Time?	Formal Resolution	Report noted and referred to Cabinet.	COMPLETED - referred to Cabinet 23rd July, 2026. Cabinet noted the contents of the report.
22nd June 2026	Audit Wales: Recruitment & Retention Challenges – The Right People at the Right Time?	Informal Action	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.	Ongoing - information request sent to Head of Human Resources.
22nd June 2026	Corporate Risk: Quarter 4 Update and End of Year Position on Risks.	Formal Resolution	Report noted and referred to Cabinet.	COMPLETED - referred to Cabinet 23rd July, 2026. Cabinet noted the contents of the report.
22nd June 2026	Corporate Risk: Quarter 4 Update and End of Year Position on Risks.	Formal Resolution	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.	Ongonig - To be considered for the Governance and Audit Committee meeting scheduled for 28th September 2026
22nd June 2026	Corporate Risk: Quarter 4 Update and End of Year Position on Risks.	Formal Resolution	T H A T a review of the risk scoring relating to the Climate Change Risk to be undertaken.	Ongonig - To be considered for the Governance and Audit Committee meeting scheduled for 28th September 2026.
22nd June 2026	Q4 2025/26 Progress Against External Regulatory Recommendations.	Formal Resolution	Report noted and referred to Cabinet.	COMPLETED - referred to Cabinet 23rd July, 2026. Cabinet noted the contents of the report.
20th July 2026	Annual Treasury Management Report 2025/26	Formal Resolution	Report noted and referred to Full Council for approval.	Ongoing. To be considered by Council on 5th October 2026.
20th July 2026	Risk, Management and Governance Arrangements for Major Project	Formal Resolution	Report noted.	COMPLETED
20th July 2026	Audit Wales: Review of Scrutiny Arrangements	Formal Resolution	Report noted and referred to Cabinet for endoresment.	Ongoing. To be considered by Cabinet on 24th September 2026.
20th July 2026	Audit Wales: Review of Scrutiny Arrangements	Formal Resolution	Report noted and referred to Cabinet for endoresment.	Ongoing. To be considered by Cabinet on 24th September 2026.
20th July 2026	Audit Wales: Review of Scrutiny Arrangements	Formal Resolution	T H A T progress against the recommendations be reported through the regulatory recommendation tracker process.	COMPLETED - passed to the Director of Corporate Resources for actioning.
20th July 2026	Audit Wales: The Building Blocks? Capital Planning in Councils in Wales.	Formal Resolution	Report noted and referred to Cabinet for endoresment.	Ongoing. To be considered by Cabinet on 24th September 2026.
20th July 2026	Annual Whistleblowing (Speak Out) Policy and Reported Incidents 2025/2026.	Formal Resolution	Report noted and further reports to be provided an annual basis.	COMPLETED
20th July 2026	Annual Whistleblowing (Speak Out) Policy and Reported Incidents 2025/2026.	Formal Resolution	T H A T information relating those staff that have left the employment of the Council be provided as part of the next annual report.	COMPLETED - passed to the Monitoring Officer/Head of Legal and Democratic Services for actioning.

Meeting Date	Report Title	Formal Resolution or Informal Action	Resolution or Action requested by Governance and Audit Committee	Completed/Outstanding
20th July 2026	Unaudited Statement of Accounts 2025/26.	Formal Resolution	Report noted.	COMPLETED
20th July 2026	Unaudited Statement of Accounts 2025/26.	Formal Resolution	T H A T a commentary note be added to provide more detail around the Council reserves for schools, the Housing Revenue Account and Capital grants.	COMPLETED - passed to the Head of Finance for actioning.
20th July 2026	Draft Annual Governance Statement (AGS) 2025/26.	Formal Resolution	Report noted.	COMPLETED
20th July 2026	Draft Annual Governance Statement (AGS) 2025/26.	Formal Resolution	T H A T the following comments and areas for improvement (for 2026/27) be for considered by Officers for inclusion into the Draft Annual Government Statement 2025/26: • Greater involvement and engagement with the Youth Council, particularly in regard to Scrutiny; • Focus and greater emphasis on Corporate Complaints following the shift in responsibility from C1V to Democratic Services to ensure that that function remains effective and to ensure timescales around responding to complaints are reviewed; • Greater emphasis on Member involvement around Directorate self assessments and budget setting processes.	COMPLETED - passed to the Director of Resources/Head of Finance for actioning.
20th July 2026	Draft Annual Governance Statement (AGS) 2025/26.	Formal Resolution	T H A T Cabinet be requested to consider the introduction of a Budget Working Group to allow Elected Members to delve deeper into budgetary and saving proposals.	Ongoing. To be considered by Cabinet on 24th September 2026.
20th July 2026	Draft Annual Governance Statement (AGS) 2025/26.	Informal Action	For the report produced on partnership working between the Council and Town and Community Councils to be made available to members of the Governance and Audit Committee (to be disseminated by Democratic Services).	COMPLETED
20th July 2026	Financial Management Code 2025/26 Update.	Formal Resolution	Report noted.	COMPLETED
20th July 2026	Financial Management Code 2025/26 Update.	Formal Resolution	T H A T the following comments and areas for improvement (for 2026/27) be for considered by Officers for inclusion into the Draft Annual Government Statement 2025/26: • Greater involvement and engagement with the Youth Council, particularly in regard to Scrutiny; • Focus and greater emphasis on Corporate Complaints following the shift in responsibility from C1V to Democratic Services to ensure that that function remains effective and to ensure timescales around responding to complaints are reviewed; • Greater emphasis on Member involvement around Directorate self assessments and budget setting processes.	COMPLETED - passed to the Director of Resources/Head of Finance for actioning.
20th July 2026	Financial Management Code 2025/26 Update.	Formal Resolution	T H A T Cabinet be requested to consider the introduction of a Budget Working Group to allow Elected Members to delve deeper into budgetary and saving proposals.	Ongoing. To be considered by Cabinet on 24th September 2026.
20th July 2026	Governance and Audit Committee Decision and Action Tracking.	Formal Resolution	Report noted.	COMPLETED
20th July 2026	Annual Corporate Fraud Report 2025/26.	Formal Resolution	Report noted.	COMPLETED
20th July 2026	Forward Work Programme 2026/27.	Formal Resolution	Report endorsed.	COMPLETED

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Date issued: 14 July 2026

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Dear Gareth

Thank you for writing to me on behalf of the Vale of Glamorgan Council's Governance and Audit Committee with concerns about the tendering process for the demolition of the former Aberthaw power station. I have set out my response below. This is consistent with the response my auditors recently shared with GAC.

Deloitte has undertaken a detailed review of the procurement process for the demolition of the Aberthaw Power Station and a detailed summary report has been published. The CJC has recently considered and published its action plan in response to this review. We have reviewed the Deloitte report as part of our audit of the 2025-26 accounts and will be ensuring that the accounting entries relevant to this issue are correct and accurately disclosed. We will also be reviewing the CJC's Annual Governance Statement included within the accounts to ensure that this reflects any governance/control weaknesses identified.

During 2026-27, we will be monitoring implementation of the CJC action plan and working closely with the Internal Audit teams at both the CJC and Cardiff Council who are undertaking follow up work. The CJC's Internal Audit service will be reviewing the CJC's compliance with contract procedure rules as part of its 26-27 programme. Internal Audit at Cardiff Council (which was the accountable body at the time of the procurement) will be carrying out procurement-related reviews. For the moment, we think it most effective to monitor the outcomes of those pieces of work, which will inform any further work that the Auditor General may decide to undertake.

Yours sincerely

Adrian Crompton

Archwilydd Cyffredinol Cymru || Auditor General for Wales