

GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid Meeting held on 28th September 2026.

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

The recording of the meeting is available in [English](#) or [English and Welsh](#).

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

Present: N. Ireland (Vice-Chair in the Chair); Councillors E.J. Goodjohn, E. Goodjohn, Dr. I.J. Johnson and J. Protheroe.

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

257 [ANNOUNCEMENT](#) –

Prior to the commencement of the business of the Committee, the following statement was read out: “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”.

258 [APOLOGIES FOR ABSENCE](#) –

These were received from G. Chapman (Chair) and M. Evans (Lay Members)

259 [DECLARATIONS OF INTEREST](#) –

No declarations of interest were received.

260 [MINUTES](#) –

RESOLVED – T H A T the minutes of the meeting held on 20th July 2026 be approved as a correct record.

261 [PRE-CONSULTATION DRAFT VALE OF GLAMORGAN COUNCIL ANNUAL SELF-ASSESSMENT 2025/26 \(REF\)](#) –

The reference from Cabinet of 9th July 2026 as contained within the agenda was presented.

RESOLVED – T H A T Cabinet be advised of the recommendations of the Governance and Audit Committee, those being:

- Consideration to be given as to how the self-assessment adds value for the public, including how findings and outcomes are communicated.
- For a review into how and when the Governance and Audit Committee is involved in future self-assessment exercises, with consideration given to earlier involvement.
- The Council to continue to strengthen the use of independent evidence/ validation to support the accuracy of the self-assessment.
- Consideration of whether performance issues currently attributed to C1V/ Contact Centre performance should also be reflected against the Directorates contributing to that performance.
- Provide further information on current homelessness performance, including wider issues raised by Members.
- Consider how the Council addresses misinformation/disinformation, particularly where this affects public perception of Council performance.

Reason for decision

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

262 [AUDITED STATEMENT OF ACCOUNTS 2025/26 \(CX\)](#) –

The Council was required to submit its draft Statement of Accounts and Annual Governance Statement to Audit Wales by 30th June each year for audit and external audit had until 30th September to issue a certificate. These extended deadlines reflected the continuing audit backlog and therefore the extended deadlines set by Welsh Government. The 30th September represented the agreed timetable set out by Audit Wales to reduce this backlog and was a month earlier than the deadline set for the 2024/25 accounts sign off.

The draft Statement of Accounts and Annual Governance Statement were submitted to Audit Wales on 30th June 2026.

The Draft Final Statement of Accounts included the consolidation of the audited 2025/26 South East Wales Corporate Joint Committee (SEWCJC) accounts. The preparation and audit of these accounts was now back on course following significant delays in recent years.

There were a number of other changes largely of a presentation and classification nature which were detailed within the report and were also included in the Auditor's report.

Audit Wales writes to those charged with Governance to gain assurance that there was no fraud which would have an impact on the accuracy and integrity of the Statement of the Accounts. There were no fraud issues impacting on the Council's accounts.

The external audit of the Statement of Accounts was very near complete. The draft Audit Wales Audit of Accounts report was attached at Appendix D and confirmed an unqualified audit report. The report included appendices that set out the audit amendments agreed and a further report would be brought by Audit Wales that set out recommendations made following the 2025/26 accounts audit.

The Vice-Chair outlined that as there were a number of outstanding queries to be resolved there was a recommendation for report to be deferred to the next Committee meeting. That was agreed.

RESOLVED – T H A T the item be deferred to the next meeting of the Governance and Audit Committee scheduled for Monday, 12th October, 2026.

Reason for decision

To allow the Governance and Audit Committee to fully consider any outstanding queries associated with the Statement of Accounts.

263 [CORPORATE RISK: QUARTER 1 UPDATE](#) (DCR) –

The report provided Members with an overview of the Corporate Risk Register for Quarter 1 of 2026/27. The report also reflected the Strategic Leadership Team's (SLT) consideration of the recommendations made by the Committee following the Quarter 4 2025/26 period relating to risks contained within the Corporate Risk Register.

At end of Quarter 1, the Corporate Risk Register comprised thirteen risks: one scored very high, seven high, two medium/high and three medium.

Having considered the report it

RESOLVED –

(1) T H A T the Quarter 1 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 4 2025/26 be noted.

(3) T H A T the following comments be referred to Cabinet for endorsement:

- Consideration to be given about the involvement of the Governance and Audit Committee in the future review of Directorate-level risks, potentially before the annual review is finalised.
- In due course to review the Climate Change risk, taking account of forthcoming government information/guidance and giving specific consideration to climate adaptation alongside mitigation.
- To provide the Governance and Audit Committee with a future update showing how the Corporate Risk Register has changed over time.

- To add further information on how risk appetite is being applied within the organisation and used to inform priorities and resource decisions.
- Provide an update on the Committee's previous request concerning reputational risk and whether that should feature on the Corporate Risk Register.

Reasons for decisions

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

(3) To advise Cabinet of the comments of the Governance and Audit Committee.

264 Q1 2026/27 PROGRESS AGAINST EXTERNAL REGULATORY RECOMMENDATIONS (DCR) –

The report (and Strategic Insight Board (SIB) Insight Tracker appended to the report) outlined progress at Q1 2026/27 against all the Council's existing external regulatory recommendations.

Overall, performance was strong, with 87.5% of actions (21) attributed a Green performance and the remaining 12.5% (3) an Amber status. No actions were rated Red, providing assurance that regulatory actions and associated risks were being effectively managed.

During Quarter 1, 5 regulatory actions were completed, including 1 National Regulatory Action relating to Local Government Services to Rural Communities and 4 Local Regulatory Actions. Three completed local regulatory actions related to the Panel Performance Assessment recommendations (PPA) and one to the Audit Wales Digital Strategy Review.

The Q1 position had been and 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 contents of the report be noted.

(2) T H A T Cabinet be advised to endorse the removal of completed actions from the Insight Tracker.

(3) T H A T Cabinet endorse the following recommendations by the Governance and Audit Committee:

- For the Council to explore giving Governance and Audit Committee members earlier access to the Power BI dashboard, enabling them to

see updated information before the formal quarterly report is presented.

- For the Council to continue monitoring the distinction between completion of actions and delivery of the intended outcomes, with outcomes subsequently reflected through the annual self-assessment process.

Reasons for decisions

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

(2&3) To ensure the Council responds appropriately and implements areas of improvement as identified by Audit Wales.

265 [GOVERNANCE AND AUDIT COMMITTEE ANNUAL REPORT 2025-26](#) (HRIAS) –

The report demonstrated how the Committee had met its terms of reference as per the Council's Constitution as set out by the Local Government Measure 2011 and the Local Government and Elections (Wales) Act 2021. It had achieved this by concentrating on its core responsibilities during the year.

RESOLVED – T H A T the Governance and Audit Committee Annual Report 2025-26 be approved, and referred to Full Council for endorsement.

Reason for decision

To ensure effective monitoring of the Governance and Audit Committee in relation to its agreed terms of reference and in line with the Local Government and Elections (Wales) Act 2021.

266 [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.

The Committee was advised of responses from Audit Wales and the South East Wales Corporate Joint Committee regarding the litigation review for the tendering process regarding the demolition of the former Aberthaw Power Station site.

In addition, the delay to the implementation of the development programme for Committee Member was also highlighted.

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the Vice-Chair discuss with the Chair what further steps are available following the refusal by the South East Wales Corporate Joint Committee to provide the unredacted independent review relating to the Aberthaw Power Station procurement / tendering matter.
- (3) T H A T member training and development, particularly training appropriate to the Governance and Audit Committee's responsibilities be actioned, by the Head of Democratic Services in conjunction with the Head of the Regional Internal Audit Service.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To query and the clarify the decision by the South East Wales Corporate Joint Committee.
- (3) To progress member training and development.

267 [PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN 2026-27 \(HRIAS\)](#) –

The report provided members of the Committee with a position statement on progress made against the audit work included and approved within the Internal Audit Risk Based Plan as at 31st August, 2026.

RESOLVED – T H A T the contents of the report and the progress made against the 2026-27 Internal Audit Risk Based Plan be noted.

Reason for decision

To keep Governance and Audit Committee informed, to consider the progress and determine whether further assurance or corrective action is required.

268 [INTERNAL AUDIT RECOMMENDATION MONITORING \(HRIAS\)](#) –

The purpose of the report was to provide members of the Committee with a position statement on internal audit recommendations made, implemented and outstanding as of 31st August 2026 and consider the information provided in respect of the status of the high and medium priority recommendations made by the Regional Internal Audit Service.

The Vice-Chair commented on the ability for the Chair to call responsible officers to the December meeting where significant outstanding recommendations have not been implemented.

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T it be noted that the Committee Chair has the ability to call responsible officers to the December meeting where significant outstanding recommendations have not been implemented.
- (3) T H A T a clear written history/update for longstanding recommendations be provided, particularly high-priority recommendations outstanding for more than a year, to assist continuity for Committee members following the 2027 election.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To note the ability of the Chair to request officer attendance at Committee to provide reassurance.
- (3) To assist continuity and understanding for Committee members following the elections in May 2027.

269 [FORWARD WORK PROGRAMME 2026/27](#) (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.

RESOLVED – T H A T the schedule of items for the next meeting on 12th October 2026 be endorsed, including the deferred item regarding the Audited Statement of Accounts for 2025/26.

Reason for decision

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