

GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid Meeting held on 12th October 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 and M. Evans (Lay Member).

Also present: Councillors I.R. Buckley and E. Williams (Cabinet Member for Social Care and Health).

296 [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”.

The Vice-Chair announced that Committee Members would recall that at the meeting on 28th September, the Committee deferred the item relating to the Council's Annual Statement of Accounts for 2025/26 and that the accounts would be considered at this meeting.

The Vice-Chair informed the Committee that Audit Wales had substantially completed the audit of the Council's accounts. That was in line with their ambition to complete the work by the 30th September.

However, in order to complete and certify the accounts fully, a small amount of work was ongoing relating to an objection. The objection related to an amount not considered material by the Auditor. Work to respond to that was anticipated to be completed in the coming weeks.

In order to make most productive use of Committee's time, the accounts would be reported to a future meeting and it was planned that this meeting would take place prior to the Full Council meeting scheduled for 7th December instead of the planned Special Full Council meeting on 19th October which had now been cancelled.

297 [APOLOGIES FOR ABSENCE](#) –

These were received from G. Chapman (Chair and Lay Member) and Councillor B. Dodd.

298 [DECLARATIONS OF INTEREST](#) –

No declarations of interest were received.

299 [MINUTES](#) –

RESOLVED – T H A T the minutes of the meeting held on 28th September 2026 be approved as a correct record.

300 [QUARTER 1 TREASURY MANAGEMENT MONITORING 2026/27 \(REF\)](#) –

The reference from Cabinet of 24th September 2026 as contained within the agenda was presented.

Committee, having considered the reference, report and all the issues and implications contained therein

RESOLVED – T H A T the contents of the update report be noted.

Reason for decision

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

301 [AUDIT WALES: SCHOOL BALANCES FOLLOW UP REVIEW 2026](#) (DCR) –

The report presented the findings of Audit Wales' follow-up review of the Council's arrangements for managing school budget deficits and its response to the recommendations arising from the 2025 School Balances review. Audit Wales assessed the progress made by the Council in strengthening governance, monitoring, recovery planning and oversight arrangements for schools with deficit budgets.

The report also presented the Council's proposed response to the review findings and the management response action plan attached at Appendix B.

Councillor E. Goodjohn suggested that it would be beneficial if Scrutiny had sight of any analysis of the impact of any specific interventions undertaken with schools.

Subsequently, it was

RESOLVED –

- (1) T H A T the findings from Audit Wales' school balances follow-up letter (Appendix A to the report) and the Council's proposed management response and action plan (Appendix B to the report) be noted.
- (2) T H A T the report be referred to Cabinet for their oversight and endorsement of the Council's proposed actions (Appendix B to the report) to address the recommendations arising from the review.
- (3) T H A T the report be sent to Members of the Start Well Task and Finish Group examining school budgets, along with any analysis of the impact of any specific interventions with schools.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To ensure appropriate corporate oversight of the actions required to further strengthen the Council's arrangements for managing school budget deficits.
- (3) To highlight the report to Members as part of the evidence pack being used to inform the Task and Finish Group's work.

302 [AUDIT WALES: HOUSING ADAPTATIONS](#) (DCR) –

The report presented the findings of Audit Wales' review of the Council's Housing Adaptations, including how well the Council's approach to planning, delivering and monitoring housing adaptations supported people to remain living safely and independently in their homes.

Councillor Dr. I.J. Johnson commented that he was looking forward to future reports outlining good practice and what could be shared between local authorities to demonstrate where process improvements could be made and recommended further scrutiny on a longer term basis of customer satisfaction and whether people remain happy with the standard of work several years after installation and as a way of understanding of long-term impacts.

RESOLVED –

- (1) T H A T the findings from Audit Wales' review of the Council's arrangements for planning, delivering and monitoring housing adaptations, (Appendix A to the report) and the response to the review findings and Audit Wales' recommendations (Appendix B to the report) be noted.
- (2) T H A T the report be referred to Cabinet for their endorsement of the proposed Council actions (Appendix B to the report) to address the recommendations, with a recommendation that performance oversight of the service area be considered for the appropriate Scrutiny Committee.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To ensure the Council responds appropriately and implements areas of improvement as identified by Audit Wales.

303 [AUDIT WALES: FUNDING COUNCILS – HOW THE WELSH GOVERNMENT FUNDS COUNCILS](#) (DCR) –

The report presented the findings of Audit Wales' national review of how the Welsh Government funded the 22 Principal Councils in Wales.

The review considered arrangements between Welsh Government and Principal Councils in relation to the Local Government Settlement, restricted grants, support for Councils' financial planning, and the approach used to estimate the costs of new responsibilities.

The findings provided an opportunity for the Council to consider the implications for its financial sustainability, medium-term financial planning and governance arrangements.

In terms of reporting back progress made by Welsh Government in implementing the recommendations of Audit Wales, it was agreed for that aspect to be taken away and considered by Audit Wales officers.

Councillor E. Goodjohn suggested that the Leader of the Vale of Glamorgan Council writes to Welsh Government requesting that the recommendations within the report be taken on board.

RESOLVED –

- (1) T H A T the findings of Audit Wales' review, Funding Councils: How the Welsh Government Funds Councils (Appendix A) and the recommendations within the report be noted.
- (2) T H A T the report be referred to Cabinet for its consideration.
- (3) T H A T the Leader of the Council writes to Welsh Government requesting that the recommendations within the report be taken on board.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) To ensure Cabinet have sight of the report.

(3) To request Welsh Government action the recommendations made by Audit Wales.

304 [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 14th December 2026 be endorsed.

Reason for decision

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