

GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid meeting held on 21st July, 2025

The Committee agenda is available [here](#).

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

Present: G. Chapman (Chair and Lay Member); Councillors: G. Ball, E. Goodjohn and M.J. Hooper and M. Evans (Lay Member).

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).

218 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”.

219 APOLOGIES FOR ABSENCE –

These were received from Councillor J. Protheroe and N. Ireland (Vice-Chair and Lay Member).

220 MINUTES –

RESOLVED – T H A T the minutes of the meeting held on 23rd June, 2025 be approved as a correct record.

221 DECLARATIONS OF INTEREST –

No declarations of interest were received.

222 ANNUAL TREASURY MANAGEMENT REPORT 2024/25 (REF) –

The reference from Cabinet of 3rd July, 2025 as contained within the agenda was presented by the Head of Finance / Section 151 Officer.

The report discussed compliance with prudential indicators and Treasury limits as set out in the Annual Treasury Strategy, designed to ensure that all Local Authority

borrowing was prudent, sustainable and affordable.

The Council managed its investments in-house or with those institutions which met the minimum credit rating criteria and were included on the approved lending list as laid out in the investment strategy

Having considered the report, it was

RESOLVED – T H A T the Annual Report on Treasury Management 2024/25 be noted and the report be referred to Full Council for approval.

Reason for decision

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

223 VALE OF GLAMORGAN COUNCIL ANNUAL SELF-ASSESSMENT 2024-25 (REF) –

The reference from Cabinet of 3rd July, 2025 as contained within the agenda was presented by the Director of Corporate Resources.

For the reporting period 2024/25, the Council had judged its performance to be 'Good' and details of the supporting evidence used in coming to this conclusion were provided at paragraph 2.8 of the report. That included the Council's end of year performance review against the Annual Delivery Plan 2024/25 commitments. There was also further assurance from the Panel Performance Assessment (PPA), findings which concluded that, 'Overall, the Vale of Glamorgan Council exercises its functions effectively... and there were no identified areas of concern.'

The Council had attributed an overall judgement of 'Good' in relation to its use of resources. Paragraph 2.10 provided the rationale for coming to that conclusion and included the Directorate Self-Assessment findings and assurance from the Panel Performance Assessment findings (November 2024) in relation to the Council's use of resources, which concluded that, 'From the evidence we have heard and within the current high levels of service demand and financial pressures faced by all Local Authorities across Wales the Council is using its resources effectively and efficiently.'

For the reporting period 2024/25, the Council had judged governance to be 'Good' with key supporting evidence including the Draft Annual Governance Statement which provided an overall opinion of 'Reasonable Assurance' that the Council's governance arrangements continue to be regarded as fit for purpose in accordance with the government framework. Paragraph 2.11 of the report provided further details on the evidence that supports this judgment. The PPA also concluded that in relation to the effectiveness of the Council's governance arrangements, 'We consider the Council has effective governance arrangements in place but there are areas which could be further developed.' It was reported that good progress had already been made in taking forward those recommendations.

Councillor E. Goodjohn referred to area of Performance and the 85.3% of actions completed against a target of 85%. Councillor Goodjohn stated that the calculation was based on all actions and measures collated together, and as there were more actions than measures, it would be appropriate to look at how the calculations could be presented and more clearly defined. In reply the Director stated, that was something that the Council was considering and there was possibility of looking at how information for actions and measure were presented for the mid-year update report.

Councillor Goodjohn queried the judgements made by each individual Directorate and the balancing with cross Directorate areas of high risk such as Project Zero. The Director stated that each area of risk had a risk owner, namely one of the Council's Directors, who had responsibility for managing those risks. Part of the self-assessment was for the Directors to assess and judge how well those risks had been managed.

With regard to Governance, Councillor Goodjohn commented that the judgement for that was based on the PPA and the Council's Annual Governance Statement (AGS), and he queried whether that was sufficient. In reply, the Director stated that he felt those were sufficient to form a judgement given that for the AGS there was the CIPFA code which the AGS was required to satisfy, and also because it drew together a range of different information and data sources (including those from the Council's regulatory framework) in order to reach a final judgment. Of the 55 recommendations made by the Council's regulators, only 17 required ongoing action. That was a positive indication of the Council's response. One aspect for future consideration, was a recommendation from the Joint Performance Scrutiny meeting, around incorporation of the Annual Scrutiny report.

Councillor M. Hooper queried consultation on the Annual Self-Assessment carried out with businesses in the Vale. The Director advised that businesses would have opportunity to respond directly through social media communications and also through consultation with the Council's Regeneration Team. It was noted that there was not a strong level of feedback received from businesses. Councillor Hooper stated that there was perhaps opportunity to explore the potential of partner engagement further.

The Chair queried whether any external or peer assessment had been carried out as part of the self-assessment process. In reply, the Director stated that by its nature as a self-assessment, the evaluation process was mainly internal to the Council. The key aspect for the Council was around the direction of travel and what the Council was doing to achieve its priorities and areas for improvement. There was an element of peer assessment on a Director level, which also involved the relevant Cabinet Member and Scrutiny Chair, and it was also important to highlight that changes had been made to judgements as part of the moderation process.

The Chair commented that there was a concern with regards to some aspects of the recommendations made by at the Joint Scrutiny meeting, particularly in relation to limiting the tender prices for services, so it was important for legal advice to be sought before that was adopted. The Chair also welcomed an easy to read / young person's version and opportunities to bolster the evidence base used as part of the

self-assessment process. He stated that it would also be useful for any trends relating to the direction of travel of different judgements over time to be considered for inclusion.

Subsequently, the Committee

RESOLVED –

(1) T H A T the draft Vale of Glamorgan Council Annual Self-Assessment Report 2024-25 be noted.

(2) T H A T the comments of the Governance and Audit Committee be referred to Cabinet for its consideration. The comments relating to the following:

- For the presentation of calculations in relation to the percentages of actions and measures completed to be more clearly defined;
- For any trends relating to the direction of travel of different judgements over time to be considered and presented;
- The importance to explore the potential for partner engagement in the self-assessment process;
- For an easy to read/ young person's version of the self-assessment to be devised post consultation.

Reason for decisions

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

224 MID-YEAR REVIEW OF THE WHISTLEBLOWING POLICY AND REPORTED INCIDENTS (MO/HLDS) –

The report presented by the Monitoring Officer / Head of Legal and Democratic Services, provided an update on the progress made in response to the comments and recommendations raised by Members during the Committee's meeting in January 2025.

Since the last report, work had been undertaken to more clearly identify emerging trends by Directorate. Consistent with previous years the highest number of reports had originated from the Environment and Housing and Social Services Directorates. A recurring theme related to allegations of bullying, harassment and victimisation.

Reinforcing the need for robust, ongoing monitoring and thematic analysis, a detailed breakdown of cases by Directorate and issue type was now included in the graphical summary within the report at Appendix A.

In response to feedback regarding clarity and structure, data on reports, outcomes, and Directorate breakdowns have been reorganised and were now presented in tabular and graphical formats. This provided a clearer, more digestible overview of trends and facilitates easier comparison across time periods and service areas (Appendix B to the report).

There had been a renewed focus on capturing and reporting outcome-focused information. Where investigations had resulted in upheld or partially upheld outcomes, the Council had implemented specific changes, including:

- Strengthening internal procedures, particularly around supervisory oversight;
- Improved staff training on respectful workplace practices;
- Targeted disciplinary action, where appropriate;
- Enhanced communication between managers and staff to resolve issues informally at an early stage.

A number of whistleblowing reports related to ongoing cases; however, where investigations had concluded, these had started to be tracked and reported on whether individuals subject to allegations remained in post and whether reporters and staff subject to a Whistleblowing investigation which were not upheld received appropriate support. Due to the sensitivity of this information, only anonymised and aggregated data was included in the report.

This was in response to concerns raised about support for non-Trade Union members, aimed at reviewing support mechanisms for all whistleblowers, regardless of union affiliation. Any recommendations would inform future updates to the Policy.

The Council continued to promote the Whistleblowing Policy through internal communications and direct engagement with staff. Awareness levels had remained high, responses included in the 2025 Staff Survey which had recently closed would be considered. A summary of any relevant results from the survey would be reported in full at year-end, but reporting trends suggested continued growth in both awareness and confidence in using the Policy.

Acknowledging concerns around delays in concluding investigations, a review of internal capacity had been undertaken. Where internal resources were insufficient or conflicts arose, external investigators continued to be commissioned. The need to improve timeliness remained a priority, and options were being explored to support this function. Officers from Internal Audit, the CFO, Monitoring Officer, Head of Human Resources and Operational Manager Customer Relations met monthly to triage cases with those falling outside the scope of the Whistleblowing Policy, clear signposting and handover to the relevant policy (e.g. Grievance or Disciplinary Policies) was undertaken.

Benchmarking with other Authorities – as requested, work was ongoing to gather comparative data from other Local Authorities to better understand how the Vale of Glamorgan's whistleblowing activity aligned with sector norms. Initial engagement had taken place through regional and national networks and findings would be shared with the Committee in the next update.

The Committee wished to convey its thanks to the staff involved.

Subsequently, it was

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the Governance and Audit Committee continue to receive Annual Reports in relation to policy implementation and incidents with the next report to be provided following the end of the current financial year.

Reason for decisions

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

225 REPORTING ARRANGEMENTS FOR JOINT COMMITTEE MEETINGS (MO/HLDS) –

At its meeting held on 18th November, 2024, the Governance and Audit Committee requested information outlining where reports and minutes of joint committees were reported to.

Initial information was provided to Committee at its meeting held 24th March, 2025, which provided a summary for the following joint bodies of which the Vale of Glamorgan were formal members:

- Central South Consortium – Joint Education Service Joint Committee;
- Cardiff Capital Region City Deal;
- Shared Regulatory Services Joint Committee;
- National Joint Committee for the National Adoption Service and Foster Wales;
- Prosiect Gwyrdd Joint Committee;
- Coychurch Crematorium Joint Committee;
- Glamorgan Archives Joint Committee.

In reviewing the information provided, the Governance and Audit Committee requested further clarification regarding where minutes of meetings were reported to. It was also agreed for information relating to governance arrangements for each Joint Committee to be provided as part of the further report.

The Committee was recommended to note the contents of the report and make comments, as appropriate.

Councillor M. Hooper commented on what the public view would be in regard to the range of reporting mechanisms particularly as it was important for the Council to have meaningful engagement and be able to share information easily.

The Chair commented that it was apparent that minutes of Joint Committees were reported to in various ways and places, but for transparency, it was important for the minutes to be considered formally by the Council's Executive in a public environment. Therefore, a process needed to be devised to outline where minutes should be reported to, whether that be Cabinet, Full Council or Scrutiny.

Subsequently, it was

RESOLVED – T H A T the contents of the report be noted and an update report provided to indicate where the minutes of Joint Committee meetings will be reported to as part of the Council's democratic process.

Reason for decision

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

226 URGENT AND EMERGENCY CARE: FLOW OUT OF HOSPITAL – CARDIFF AND VALE REGION (DCR) –

This review of urgent care undertaken in 2023/2024 formed part of a broader programme of work being undertaken by the Auditor General for Wales in respect of urgent and emergency care services in Wales. Appendix A to the report set out the findings from the review of the arrangements to support effective flow out of hospital in the Cardiff and Vale Region. The region encompassed the following statutory bodies:

- Cardiff & Vale University Health Board;
- Cardiff County Council; and
- Vale of Glamorgan Council.

The review was undertaken to help fulfil the Auditor General's duties, specifically to satisfy the Auditor General that NHS bodies and Local Authorities had proper arrangements in place to secure the efficient, effective and economical use of resources, as required by Sections 17 and 61 of the Public Audit Wales Act 2004.

Audit Wales concluded that, "Overall, we found that whilst the volume of patients experiencing delayed discharge remains a concern, there have been notable improvements in ambulance handover and emergency department waiting time performance in the region. However, patient flow within hospitals is impacting negatively on other pathways of care, and regional partners will need to maintain their joint commitment to secure the improvements which are necessary".

Seven recommendations had been made in relation to the review which were detailed in Appendix A.

In response to the recommendations, a combined management response had been developed and was being progressed by the statutory bodies. This was contained in Appendix 5 of the report.

This showed that at the time of reporting, good progress had been made in addressing all recommendations, with those directly involving Local Authorities (R1, R2, R5 and R7) already in place. These related to the capturing of risks associated with social care capacity by Local Authorities to help inform discussions round discharge (R1), updating of the Health Board's discharge and associated policies (R2), establishment of arrangements to embed and deliver a seven-day working

week approach to hospital discharge to minimise unnecessary stays in hospital (R5), and use of relevant performance data by the Regional Partnership Board to inform discussions and key decisions (R7).

In line with the Council's performance monitoring arrangements, progress against regulatory improvement areas as they related to the Council would be monitored via the Strategic Insight Board Insight Tracker. Governance and Audit Committee would continue to be informed of progress against the Council's regulatory improvement areas through a six monthly and annual review of regulatory progress, with Cabinet having final oversight. Progress would also be monitored by Audit Wales as part of the Council's annual audit work programme.

Governance and Audit Committee members were asked to consider the contents of the appended report (Appendix A) including the combined management response and progress to date from the statutory bodies to the audit recommendations contained in Appendix 5 of the report with any recommendations / comments being referred onto Cabinet for their consideration and endorsement.

Additionally, the Senedd completed an Inquiry into the role of Local Authorities in supporting hospital discharges. The Association of Directors of Social Services Cymru provided significant evidence in relation to this, a copy of which could be found at Appendix B to the report for Members' consideration.

Councillor E. Goodjohn queried how would issues around capacity be escalated. In reply, the Director of Social Services clarified that issues would be considered as part of weekly discharge meetings with the health board and through monthly check point reports to Welsh Government. From the Council's perspective a commissioning dashboard had been developed which would indicate each month how long it had taken for domiciliary care packages to be put in place.

It was also clarified that the due to the requirement for a person to be safely discharged from hospital there would always be a cohort of patients where're there has been a delay to their return home.

Subsequently, the Committee

RESOLVED –

- (1) T H A T the findings from Audit Wales' review of Urgent and Emergency Care: Flow out of Hospital – Cardiff and Vale Region be noted.
- (2) T H A T the report be referred to Cabinet for its oversight and endorsement.

Reason for decisions

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

227 VALE OF GLAMORGAN COUNCIL: REVIEW OF ARRANGEMENTS FOR COMMISSIONING SERVICES (DCR) –

As part of the Council's annual audit work programme for 2024/25, the Auditor General for Wales undertook a review of the Council's arrangements for commissioning services. The report's key findings were detailed in Appendix A to the report.

The review was undertaken to help fulfil the Auditor General's duties under section 15 of the Well-being of Future Generations (Wales) Act 2015 and section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act). These duties enabled the Auditor General to be satisfied (or not) that the Council had put in place proper arrangements to secure value for money in the use of its resources and that the Council had acted in accordance with the sustainable development principle in taking steps to meet their well-being objectives. The review would also help inform a national study for improving value for money under section 41 of the 2004 Act.

The review sought to provide assurance that the Council was acting in accordance with the sustainable development principle in the commissioning of its services and had proper arrangements for the commissioning of services to secure value for money in the use of resources.

The review formed part of a thematic study undertaken across all Welsh Local Authorities and there was limited opportunity to amend the objectives, scope and project brief to ensure more meaningful learning for the Council to inform its evolving work in this area. The evidence used to inform the review findings was based on document reviews, interviews with the senior officer(s) responsible for the development of the Council's strategic approach to commissioning and those with responsibility for services that the Council had commissioned externally. Additionally, a sample of two service areas were reviewed from a list provided by the Council. The review did not cover the Council's procurement arrangements or contract management arrangements.

Audit Wales concluded that, "The Council can provide examples where in commissioning services it has arrangements in place to secure value for money and apply the sustainable development principle. But it cannot demonstrate that similar arrangements exist across all service areas. Without that assurance, there is a risk that the Council is not consistently securing value for money through its commissioned services".

Three recommendations had been made in relation to the review.

In line with the Council's performance monitoring arrangements, progress against regulatory improvement areas would be monitored via the Strategic Insight Board Insight Tracker. Governance and Audit Committee would continue to be informed of progress against the Council's regulatory improvement areas through a six monthly and annual review of regulatory progress, with Cabinet having final oversight. Progress would also be monitored by Audit Wales as part of the Council's annual audit work programme.

In response to the recommendations, the Director of Corporate Resources and the Head of Financial Services / Section 151 Officer had developed an action plan which would be progressed by the Council. This was attached as Appendix B to the report.

Governance and Audit Committee Members were being asked to consider the contents of the appended report (Appendix A) including the Council's response (in the form of an action plan – Appendix B) with any recommendations / comments being referred onto Cabinet for their consideration and endorsement of the proposed actions to address the recommendations.

Following a query from Councillor E. Goodjohn, it was agreed for the full schedule of the areas covered by the review to be shared with Committee members.

It was subsequently

RESOLVED –

(1) T H A T the findings from Audit Wales' review of the Council's arrangements for Commissioning Services (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 its oversight and endorsement of the proposed Council actions (Appendix B to the report).

Reason for decisions

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

228 Q1 UPDATE: AUDIT WALES WORK PROGRAMME 2025 – VALE OF GLAMORGAN COUNCIL (DCR) –

Appendix A to the report outlined Q1 progress on Audit Wales's work programme and timetable as aligned to the Vale of Glamorgan Annual Audit Plan 2025.

Governance and Audit Committee Members were requested to review and note the progress made on the Vale of Glamorgan Audit Work Programme at Q1 and upon consideration, to refer the report to Cabinet for their oversight.

Councillor M. Hooper commented on a Council in England which had introduced a 4-day working week, which had reported an improvement in retention, recruitment and work stress. Councillor Hooper queried whether that was something covered within the scope of the thematic workforce review. Sara-Jane Byrne (Audit Wales) advised the review was aimed at looking at how Councils were addressing some of the key challenges associated with their workforce, so issues relating to retention, recruitment and tackling stress may come out from that.

Gareth Chapman (Chair) referred to the review into Corporate Joint Committees and he asked whether Audit Wales could also look at the finalisation of the Joint

Committee's accounts. In reply, Sara-Jane Byrne (Audit Wales) advised that the Chair's request would be taken away for consideration.

There being no further comments or queries, the Committee

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the report be referred to Cabinet for its oversight.

Reason for decisions

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

229 GOVERNANCE AND AUDIT COMMITTEE DECISION AND ACTION TRACKING (DCR) –

A Decision Tracking record had been devised to assist the Committee in tracking the decisions made and actions requested in the exercise of its functions.

A record of all formal decisions / resolutions made by the Governance and Audit Committee made during the 2024/25 Municipal Year was attached at Appendix A to the report.

Appendix B was a record of decisions / resolutions for the current Municipal year and also included informal actions raised by Committee Members during meetings.

The Committee was recommended to note the contents of Appendices A and B and make comments, as appropriate.

It was recommended that the Governance and Audit Committee be kept regularly apprised off all outstanding decisions and / or resolutions and actions.

Having considered the report, it was

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

Reason for decision

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

230 UNAUDITED STATEMENT OF ACCOUNTS 2024/25 (CX) –

The Draft 2024/25 Vale of Glamorgan Statement of Accounts, Shared Regulatory Services Statement of Accounts were now complete.

The audits of the 2024/25 Vale of Glamorgan Council and Shared Regulatory Service had now commenced.

The Council completed the draft accounts by 30th June, 2025 which reflected the expected amended timetable for accounts closure although the supporting regulatory change was still pending.

Due to resourcing issues of their own Audit Wales were working to a 30th June and 31st October deadline for 2024/25 accounts. This would replace the existing 31st May, 2025 deadline. The completion of the accounts beyond the current statutory 31st May, 2025 deadline was advertised on the Council's website.

The 2024/25 Vale of Glamorgan Statement of Accounts would be subject to external audit and the audited accounts would be presented to Audit Committee once the audit was finalised along with the external auditor's ISA260 report prior to being submitted for approval by Council. The final audited accounts must be signed by the Auditor General before 31st October, 2025.

Councillor E. Goodjohn commended the Finance Team for the preparation of the accounts and he stated that the position in regard to the Council's level of reserves was positive.

Councillor M. Hooper raised a series of questions. Firstly, had representations been made around the high number of hypothecated grants issued by Welsh Government. In reply, the Head of Finance / Section 151 Officer stated that there had been a lot of lobbying of Welsh Government, for example, through the Society of Welsh Treasures, but there had been little movement.

Councillor Hooper's second query related to the metric used for the valuation of Council houses. The Head of Finance / Section 151 Officer stated valuations were based on types of houses and the era that they were constructed against the market's valuation.

Thirdly, Councillor Hooper asked for more detail in relation to the delay of the South East Wales Corporate Joint Committee (SEWCJC) accounts, to which the Head of Finance / Section 151 Officer stated that there was no more detail at this stage other than each local authority had been notified of a delay.

Councillor Hooper's fourth query was whether there had been an update in relation issues from the Rental Homes (Wales) Act. The Head of Finance / Section 151 Officer clarified that the position was unchanged with some litigation and legal cases still ongoing.

Councillor Hooper's final query related to the Council's contributions to the Coychurch Crematorium, given that there was now a crematorium in Barry. The Head of Finance / Section 151 Officer stated that that matter would be looked into further.

The Committee noted a concern in that the accounts for the (SEWCJC) were still being prepared for audit, and it was agreed for the Chair to write to the SEWCJC's

Chief Executive expressing the Committee's concern about the delay of the Statement of Accounts and also to express the Committee's concern regarding the impact that it was having upon the production of the Vale of Glamorgan Council's draft Statement of Accounts.

Subsequently, it was

RESOLVED –

(1) T H A T the unaudited Vale of Glamorgan Council Statement of Accounts for 2024/25 be noted.

(2) T H A T the Head of Finance / Section 151 Officer notes the concern of the Governance and Audit Committee in regard to the delay in the production of the Cardiff Joint Committee accounts for this year.

(3) T H A T the Chair of the Governance and Audit Committee write to the Chief Executive of the South East Wales Corporate Joint Committee expressing concern about the delay of the Statement of Accounts and also to express the Committee's concern regarding the impact that it is having upon the production of the Vale of Glamorgan Council's draft Statement of Accounts.

Reason for decisions

(1-3) Having regard to the contents of the report and discussions at the meeting.

231 DRAFT ANNUAL GOVERNANCE STATEMENT 2024-25 (HOF/S1510) –

The Council, as part of its arrangements for corporate governance, was required to undertake an annual review of internal control and governance; the resulting Annual Governance Statement (AGS) must be included within the Statement of Accounts.

The AGS explained how the Council had complied with the terms of the Framework for the year ended 31st March, 2025. It outlined what had changed, improved or been developed in year and identifies any areas for improvement to further strengthen the sound governance arrangements already in place.

The AGS 2024-25 concluded that from the review, assessment and ongoing monitoring work undertaken, Reasonable Assurance could be given that the governance arrangements for the Vale of Glamorgan Council continued to be regarded as fit for purpose in accordance with the governance framework.

The AGS would be reviewed as part of the external audit on the Statement of Accounts and should reflect any governance issues right up to the date that the Auditor General for Wales signs off the Statement of Accounts for 2024-25.

Councillor E. Goodjohn asked if for future versions of the Annual Governance Statement would there be more specific relevance between the areas for

improvement for each of the individual principles. In reply, the Head of Finance / Section 151 Officer confirmed that there would be consideration of that.

Councillor Goodjohn commented that for next condensed version of the Annual Governance Statement and for each individual principle, it would be useful to include what had gone well in the year, what targets had been met in terms of areas of improvement and to highlight those areas of improvement that had not been met. Councillor Goodjohn also stated that using the principles and using individual targets as a way of evidencing the assessment made as part of the Annual Governance Statement would be better.

Subsequently, it was

RESOLVED – T H A T the draft Annual Governance Statement for 2024-25 be recommended for adoption by the Leader and Chief Executive.

Reason for decision

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

232 FINANCIAL MANAGEMENT CODE 2024-25 UPDATE (HOF/S1510) –

The Financial Management Code (FM Code) was a code that had been introduced by CIPFA to support good practice in financial management and to assist Local Authorities in demonstrating their financial sustainability. It was prepared for the first time in February 2022 and attached to the report was the update for 2024/25.

For 2024/25 there had been further and more extensive independent assessment with the Council's Internal Audit section reviewing a number of elements of the officer self-assessment. This would enable a full independent review across a rolling four to five years.

Each Local Authority (and those bodies designated to apply the FM Code) must demonstrate that the requirements of the Code were being satisfied. Demonstrating this compliance with the FM Code was a collective responsibility of Elected Members, the Chief Finance Officer (CFO) and their professional colleagues in the leadership team.

There had been improvements in year. Budget setting had been enhanced with more meaningful consultation. Equality impact assessments were in place for all efficiency proposals in January 2025 when the budget consultation was launched and there was a clear vision for delivering efficiencies over the medium and longer term. The Council also undertook a Performance Panel Assessment which included consideration of how it managed its resources to deliver its corporate plan objectives.

The updated review had been considered by the Council's Strategic Leadership Team and was being reported to Governance and Audit Committee for comment / recommendations on to Cabinet.

The Council was required to evidence its assessment of compliance with the Code and identify any areas for further improvement.

Having considered the report, it was

RESOLVED – T H A T the Statement on Compliance with the Financial Management Code and the Contents of the Review as set out in Appendix 1 to the report be noted and forwarded to Cabinet to its consideration.

Reason for decision

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

233 ANNUAL CORPORATE FRAUD REPORT 2024-25 (HRIAS) –

One of the core functions of an effective Governance and Audit Committee was to consider the effectiveness of the Council's risk management arrangements, the control environment and associated anti-fraud and corruption arrangements.

The Annual Corporate Fraud Report at Appendix A outlined the actions the Council had taken to further improve its resilience to fraud in respect of proactive work and the progress made against the steps identified to support continual improvement which included fraud awareness training and revision of fraud policies.

The Annual Corporate Fraud Report provided an update on the National Fraud Initiative and included a completed self-appraisal checklist issued by Audit Wales.

The Annual Corporate Fraud Report also included a summary of the counter fraud work undertaken during 2024-25 including Council Tax Reduction (CTR) fraud, Single Person Discount, internal allegations and joint working with the Department of Works and Pensions.

The investigations undertaken into the allegations of welfare benefit fraud during 2024-25 by the Corporate Fraud Officer using the Council's Enforcement Policy had resulted in a total of £202,507 of recoverable funds being identified during the year.

Finally, the report outlined the joint working and partnerships in place which supported the counter fraud activities undertaken within the Vale of Glamorgan Council.

The Chair queried how many Councillors had undertaken the training. In response, the Deputy Head of the Regional Internal Audit Service stated the training had yet to be rolled out to elected representatives but could be.

It was noted that work around abuse of the Blue Badge scheme could be undertaken in conjunction with the Shared Regulatory Service.

Subsequently it was

RESOLVED – T H A T the contents of the report and the measures in place and the working being undertaken to prevent and detect fraud and error be noted.

Reason for decision

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

234 FORWARD WORK PROGRAMME 2025/26 (HRIAS) –

The Governance and Audit Committee had several core functions and responsibilities within its remit.

It received reports and presentations throughout the year to enable it to carry out those core functions and responsibilities effectively and to provide it with confidence in the financial governance of the Authority.

To enable the Committee to provide this assurance and to ensure it was covering its range of responsibilities, a Forward Work Programme (FWP) was presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary. The FWP for 2025/26 was attached at Appendix A to the report.

Having considered the report, the Committee

RESOLVED – T H A T the schedule of items for the next meeting on 15th September, 2025 be endorsed.

Reason for decision

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