Meeting of:	**Governance and Audit Committee**
Date of Meeting:	**Monday, 23 February 2026**
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Recommendation Monitoring
Purpose of Report:	To provide members of the Committee with a position statement on internal audit recommendations made, implemented and outstanding
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of Finance & Section 151 Officer
Elected Member and Officer Consultation:	The Officers from Legal Services and Head of Finance have been consulted. No Elected Members have been consulted.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget

Executive Summary:

- This report provides members of the Governance and Audit Committee with a position statement on internal audit recommendations and identifies those that have been implemented and those that have not as of 31st December 2025. The position statement is at **Appendix A**.

- An audit recommendation is made to enhance an identified weakness in a control to mitigate the identified risk, so until the recommendation is implemented the risk remains.

- To date 57 recommendations (5 high and 52 medium priority) have been made following the conclusion of audits from this year's annual plan. All have been agreed, 29 have been implemented and the remaining 28 recommendations (2 high priority and 26 medium priority) have future target dates.

- There is 1 medium priority overdue recommendation, made in the 2024/25 Libraries and Digital Equipment audit. This is detailed in **Appendix B**.

- There are 19 recommendations that have been made, in previous financial years, which still have future implementation dates. Until these are implemented then identified risks remain. Details of the 1 high priority and 1 medium priority recommendation made in 2023-24 audits and the 3 high priority recommendations made in 2024/25 which still have future target dates are detailed in **Appendix C.**

- The 14 medium priority recommendations made during 2024-25, which still have a future implementation date, continue to be monitored by the Audit team, along with the progress being made in implementing the recommendations made during 2025-26 audits.

- Any undue delays or issues are highlighted to the Council's Strategic Leadership Team and ultimately this Committee.

Recommendation

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 status of the high and medium priority recommendations made by the Regional Internal Audit Service.

Reason for Recommendation

1. To keep Governance and Audit Committee informed on the status of Internal Audit recommendations.

1. Background

1.1 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.

1.2 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.

1.3 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.

Table 1 – Recommendation Categorisation	
Low Priority	Action that is considered desirable and should result in enhanced control.

1.4 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.

1.5 Once the target date for implementation has been reached the relevant Officers will be contacted by Internal Audit and asked to provide feedback on the status of each agreed high and medium priority recommendation. The implementation of these recommendations is monitored using internal audit software to ensure that improvements are being made.

1.6 Any audits concluded with a *No Assurance* or *Limited Assurance* opinion will also be subject to a follow up audit.

2. Key Issues for Consideration

2.1 **Appendix A** provides the status of the high and medium priority internal audit recommendations made as of 31st December 2025. This includes all audits completed from this financial year's plan and any audits completed in previous years where recommendations are yet to be implemented.

2.2 The status of the high and medium recommendations made following the completion of audits from the 2025-26 audit plan is summarised in Table 2 below. It illustrates that a total of 57 recommendations (5 high and 52 medium priority) have been made, 29 of these recommendations have been implemented and none are overdue as 28 recommendations (2 high priority and 26 medium priority) have a future target date, as illustrated in Table 2.

Table 2 - Summary of the Recommendation Status - 2025-26 Audits

	No. Made	Not Agreed	Imp.	Overdue			Future Target Date		
				High	Med.	Total	High	Med.	Total
2025-26	57	0	29	0	0	0	2	26	28

2.3 **Appendix A** also includes the high and medium priority recommendations made in relation to audits completed in previous years which are yet to be implemented and therefore the identified risk remains. This information is summarised in Table 3.

2.4 Table 3 shows there is 1 overdue recommendation made in the Libraries and Digital Equipment audit completed during 2024-25. This is detailed at **Appendix B**.

Table 3 –Recommendation Status (Audits Completed Pre-2025-26)

	No. Made	Not Agreed	Imp.	Overdue			Future Target Date		
				High	Med.	Total	High	Med.	Total
2023-24	5	0	3	0	0	0	1	1	2
2024-25	36	0	18	0	1	1	3	14	17
Total	41	0	21	0	1	1	4	15	19

2.5 Table 3 also illustrates there are 19 recommendations that have been made in previous financial years, which still have future implementation dates. **Appendix C** provides details of the 1 high priority and 1 medium priority recommendation made in audits completed in 2023-24 and the 3 high priority recommendations made in audits completed in 2024-25. Until these are implemented the identified risks remain.

2.6 The 14 medium priority recommendations, made during 2024-25, which still have a future implementation date, continue to be monitored together with the implementation of the recommendation made during this financial year. Any undue delays will be reported to the Council's Strategic Leadership Team and ultimately to this Committee.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

3.1 The well-being goals identified in the Wellbeing and Future Generations Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

4. Climate Change and Nature Implications

4.1 None as a consequence of this report

5. Resources and Legal Considerations

Financial

There are no resource implications as a direct consequence of this report, but recommendations made will assist in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

Employment

5.1   None as a direct consequence of this report.

Legal (Including Equalities)

5.2   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. There are no equalities implications as a direct consequence of this report.

6. Background Papers
None

Vale of Glamorgan Council - Recommendation Monitoring

Audit Name	Audit Opinion	Final Report Date	Number Made			Not Agreed	Implemented			Overdue			Future Target Date		
			High	Medium	Total		High	Medium	Total	High	Medium	Total	High	Medium	Total
2023-24															
PCI-DSS Follow Up	LIMITED	21-09-23	0	3	**3**	0	0	2	**2**	0	0	**0**	0	1	**1**
Ysgol Y Deri & St Cyres Building Compliance Follow Up	REASONABLE	23-04-24	1	1	**2**	0	0	1	**1**	0	0	**0**	1	0	**1**
Total			**1**	**4**	**5**	**0**	**0**	**3**	**3**	**0**	**0**	**0**	**1**	**1**	**2**
2024-25															
Section 117	REASONABLE	03-09-24	1	2	**3**	0	0	2	**2**	0	0	**0**	1	0	**1**
Cyber Security in Schools	REASONABLE	09-01-25	0	3	**3**	0	0	1	**1**	0	0	**0**	0	2	**2**
ICT Business Continuity Follow Up	LIMITED	20-01-25	3	2	**5**	0	2	1	**3**	0	0	**0**	1	1	**2**
Flying Start	SUBSTANTIAL	07-02-25	0	1	**1**	0	0	0	**0**	0	0	**0**	0	1	**1**
Tascomi (SRS IT System)	SUBSTANTIAL	03-03-25	0	1	**1**	0	0	0	**0**	0	0	**0**	0	1	**1**
Civil Enforcement Follow-up	REASONABLE	14-04-25	0	2	**2**	0	0	0	**0**	0	0	**0**	0	2	**2**
Business Rates	REASONABLE	12-05-25	0	7	**7**	0	0	6	**6**	0	0	**0**	0	1	**1**
SRS Income	REASONABLE	20-05-25	1	5	**6**	0	0	2	**2**	0	0	**0**	1	3	**4**
Attendance & Sickness Recording – Follow Up	REASONABLE	21-05-25	0	3	**3**	0	0	2	**2**	0	0	**0**	0	1	**1**
Leisure Centres Contract & Performance Follow Up	REASONABLE	04-06-25	0	3	**3**	0	0	2	**2**	0	0	**0**	0	1	**1**
Libraries & Digital Equipment Follow Up	REASONABLE	18-06-25	0	2	**2**	0	0	0	**0**	0	1	**1**	0	1	**1**
Total			**5**	**31**	**36**	**0**	**2**	**16**	**18**	**0**	**1**	**1**	**3**	**14**	**17**
2025-26															
Capital Expenditure - NEC System	REASONABLE	23-05-25	0	2	**2**	0	0	2	**2**	0	0	**0**	0	0	**0**
Creditors	REASONABLE	19-06-25	0	2	**2**	0	0	0	**0**	0	0	**0**	0	2	**2**
Llangan Primary	SUBSTANTIAL	21-07-25	0	3	**3**	0	0	2	**2**	0	0	**0**	0	1	**1**
Bus Service Support Grant (BSSG) 2024/25	REASONABLE	30-07-25	0	1	**1**	0	0	0	**0**	0	0	**0**	0	1	**1**
Safeguarding - Governance & Training Follow Up	REASONABLE	06-08-25	0	2	**2**	0	0	2	**2**	0	0	**0**	0	0	**0**
SRS Joint Service - Governance & Financial Controls	REASONABLE	11-08-25	0	2	**2**	0	0	1	**1**	0	0	**0**	0	1	**1**
Vehicle Fuel Management	LIMITED	18-08-25	0	10	**10**	0	0	10	**10**	0	0	**0**	0	0	**0**
Safer Recruitment	REASONABLE	21-08-25	1	1	**2**	0	1	0	**1**	0	0	**0**	0	1	**1**
Communications & Social Networking	REASONABLE	09-09-25	0	5	**5**	0	0	0	**0**	0	0	**0**	0	5	**5**
Council Tax	REASONABLE	15-09-25	2	2	**4**	0	2	2	**4**	0	0	**0**	0	0	**0**
Cowbridge School	REASONABLE	17-09-25	1	7	**8**	0	0	5	**5**	0	0	**0**	1	2	**3**
Foster Carer Payments	REASONABLE	06-10-25	0	6	**6**	0	0	1	**1**	0	0	**0**	0	5	**5**
Enable Grant Certification 2024/25	SUBSTANTIAL	20-10-25	0	1	**1**	0	0	0	**0**	0	0	**0**	0	1	**1**
Tender Evaluation & Award Follow Up (Project & Planned Team)	REASONABLE	22-10-25	1	1	**2**	0	0	0	**0**	0	0	**0**	1	1	**2**
Identity & Access - Corporate Network	REASONABLE	24-10-25	0	1	**1**	0	0	0	**0**	0	0	**0**	0	1	**1**
Elections	REASONABLE	27-10-25	0	1	**1**	0	0	1	**1**	0	0	**0**	0	0	**0**
Building Control	SUBSTANTIAL	07-11-25	0	1	**1**	0	0	0	**0**	0	0	**0**	0	1	**1**
Fleet Management	REASONABLE	05-12-25	0	4	**4**	0	0	0	**0**	0	0	**0**	0	4	**4**
			5	**52**	**57**	**0**	**3**	**26**	**29**	**0**	**0**	**0**	**2**	**26**	**28**

Vale of Glamorgan Council –Recommendation Monitoring

Overdue Recommendations – Pre 2025/26

Audit	Final Report Date	Recommendation	Category	Agreed Date	Current Position	Responsible Officer
Libraries & Digital Equipment Follow Up *(Reasonable Assurance)*	18-06-25	The Council is to maintain an up-to-date inventory of library equipment with an annual physical check on items listed.	Medium	30/09/25 <u>Revised</u> 31/10/25	<u>Update – December 2025</u> On-going - an inventory of equipment has been started, and items are being listed. Requested inventory list to verify actions	Wales LMS Systems Admin Officer Culture and Community Learning

Vale of Glamorgan Council – Recommendation Monitoring – Future Implementation Dates

Recommendations Made 2023/24 With Future Dates

Audit	Final Report Date	Recommendation	Category	Agreed Date	Current Position	Responsible Officer
PCI – DSS (Payment Card Industries – Data Security Standards) *(Limited Assurance)*	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 Revised 31/10/24 30/04/25 31/01/26 31/03/26	A gap analysis report is complete and initial work on self-assessment has commenced with outstanding issues being addressed. The aim is for the self-assessment and formal 2-day assessment to be completed Feb/March time.	Operational Manager for Accountancy
Ysgol Y Deri & St Cyres Building Compliance Follow Up *(Reasonable Assurance)*	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 Revised 31/12/24 31/08/25 31/11/25 30/09/26	GAC requested an update and at the 24/03/25 meeting and assurance was provided that risks are being mitigated in the meantime. Significant effort is being made and the recommendation is now partially implemented, an SLA is being drafted to fully comply and formalise responsibility and associated budget	Operational Manager, Strategy and Resources & Headteachers & Governing Bodies (both schools)

High Priority Recommendations Made 2024/25 with Future Dates

Audit	Final Report Date	Recommendation	Category	Agreed Date	Current Position	Responsible Officer
Section 117 *Reasonable Assurance*)	03-09-24	A review of all open Section 117 cases is undertaken to cleanse the data held and where appropriate cases are discharged with the required authorisation.	High	30/11/25 Revised 31/03/26	This action will be undertaken in three phases: Phase 1 and 2 are complete but phase 3 has been delayed.	Operational Manager - Mental Health & Operational Manager Locality Services
ICT Business Continuity Follow Up *(Limited Assurance)*	20-01-25	The Council must put suitable failover in place in order that it can swiftly reinstate critical systems in the event of a disaster affecting the Civic Offices.	High	1/06/26	The implementation of a failover environment is a multi £100k's of investment as well as circa 1 year's work. Having analysed our options, we are proposing a full cloud migration for	Head of Digital

Audit	Final Report Date	Recommendation	Category	Agreed Date	Current Position	Responsible Officer
					our on-premises environments and within the proposed solution is a recovery environment that can replicate critical systems within the hour. In addition, cloud environments will have significantly shorter periods to stand up non-critical systems.	
SRS Income *(Reasonable Assurance)*	20-05-25	The Joint Committee & Partner Authorities should agree and document the classification of all fees and charges levied by the SRS as either income accruing for the benefit of a relevant Partner Authority ("legacy" income) or the Joint Committee ("new" income). Additionally, the SRS should conduct a review of the various income streams across all Partner Authorities to ensure that all income is being collected, accurately recorded and reported, and distributed to the appropriate partner in the most efficient way.	High	31/01/26 Revised 31/03/26	A very high-level analysis was undertaken as part of the budget review piece but the main review has just commenced due to delays with complex budget setting. Aiming to complete this review by the end of the financial year.	Head of Service & Operational Manager Accountancy