

No.

GOVERNANCE AND AUDIT COMMITTEE

Minutes of a Hybrid meeting held on 17th February, 2025.

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

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

Present: G. Chapman (Chair and Lay Member); N. Ireland (Vice-Chair and Lay Member); Councillors P. Drake, E. Goodjohn, M.J. Hooper, J.M. Norman, J. Protheroe and N.J. Wood and M. Evans (Lay Member).

Also present: Councillors L. Burnett (Executive Leader and Cabinet Member for Performance and Resources), H.C. Hamilton, W.A. Hennessy, G. John (Cabinet Member for Leisure, Sport and Wellbeing) and E. Williams (Cabinet Member for Social Care and Health).

ANNOUNCEMENT –

Prior to the commencement of the business of the Committee, the Chair 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”.

MINUTES –

RESOLVED – T H A T the minutes of the Reconvened meeting held on 6th January, 2025 be approved as a correct record.

DECLARATION OF INTEREST –

The Chair, G. Chapman, declared a personal interest in relation to Agenda Item No. 5 – Vale of Glamorgan Council Panel Performance Assessment. The nature of the interest was that the Chair had a previous working relationship with one of the Panel members but the interest was not a prejudicial one so the Chair remained in the meeting for consideration of the report.

PRESENTATION: CARDIFF REGION CITY DEAL – ACCOUNTS 2023/24 –

The Committee welcomed L. Hull, Strategic Director of Resources (Section 151 Officer), who had been invited to provide an overview of the accounts for the Cardiff Capital Region City Deal.

L. Hull’s presentation included the following:

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- Overview and background of the City Deal;
- Delays to Previous Financial Statements as a result of challenges due to capacity of previous accountancy arrangements and a single point of failure that led to a bottleneck, limited opportunities of peer review which impacted on a review of the quality of the accounts, the complexities of many of the transactions going through the City Deal accounts (equity investments etc.) that were fairly novel in the public sector and technical challenges that needed to be worked through and required more field work;
- The Current Status of 2023/24 Accounts was that the first statement of accounts produced since establishment of the Cardiff Capital Region as a public body;
- More capacity and capability added to the Team;
- Additional level of complexity as using new financial system for 2024/25 onwards yet still closing down 2023/24 accounts;
- Draft Accounts for 2023/24 had been submitted to Audit Wales following robust, internal quality assurance checks;
- In the middle of the audit window (January and February) and on track for the accounts to be signed off before the end of the financial year;
- Commitment for 2024/25 accounts to be produced in line with Local Authority timetable – Draft accounts by end of June 2025 and final sign off by end of October 2025.

Councillor E. Goodjohn queried whether there had been any learning from other regional bodies in Wales and how would issues around peer review be resolved. In response, L. Hull commented that as there were 10 Local Authorities within the City Deal area there were strong governance arrangements in place and mechanisms for corporate support, which had been utilised through several Service Level Agreements (SLAs). In terms of peer review, that related to the process of internal review and scrutiny of the draft accounts prior to submission. It would therefore be challenging from a timescale point of view to bring in an external peer review. As Joint Committees across Wales became more established there would be opportunity to build on cross working arrangements. In addition, there was a close working relationship with Local Authorities through the Welsh Local Government Association, which had allowed joint working practices to come through. Support was also available through quarterly meetings with the other Section 151 Officers of the 10 partner Local Authorities and there was the Chief Accountants Working Group as well as networking and good practice events.

Councillor M. Hooper commented on the issues and challenges around accountancy being present when the City Deal was approaching its half way point and asked for further detail in relation to the complexities that had caused delays in signing off the accounts and also the single point of failure. In response, L. Hull stated that in terms of complexities there was a balance between the corporate and commercial aspects of companies which ultimately had to be fed into Local Authority accounts. That meant there were different accounting standards and different accounting practices that sat within there. Regarding the financial system, that was previously managed by the City of Cardiff Council, but with the establishment of the new Corporate Joint Committee body, it was deemed appropriate for a new model to be devised which was now provided via Rhondda Cynon Taf Council through several SLAs. There

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had been some initial challenges but there was confidence that those had been resolved. In relation to resources, L. Hull stated that he could only comment on the previous year and since the inception of the joint corporate body. The level of current resources was deemed sufficient, whereas the previous model relied on resources allocated and available to the City of Cardiff Council.

Councillor N. Wood stated that there was a concern that after 8 years of administering a £1.2 billion project it was deemed necessary to increase resources. L. Hull reiterated that it was the first year in which the City Deal had been a standalone public entity and added that previous set of accounts for financial years had been produced and had received an unqualified audit opinion. It was considered that there were adequate resources. Councillor Hooper commented on the length time it had taken for the matter to be brought before the Governance and Audit Committee.

The Chair, G. Chapman, added that it was important to recall that the signing off the accounts for Local Authorities had been partly delayed due to capacity issues within Audit Wales. L. Hull stated that from discussions with Audit Wales there was a commitment for the City Deal accounts to be completed within the same timescales as Local Authorities.

The Chair also commented that there was a question to be answered around the previous accountancy arrangements and whether there was sufficient capacity within the City of Cardiff Council. In addition, it would be interesting to understand the tendering process for the various SLAs with Rhondda Cynon Taf Council and whether there had there been opportunities for other Local Authorities provide a service. It was agreed for a further report on that to be provided to the Governance and Audit Committee.

Subsequently, it was

RESOLVED –

- (1) T H A T the contents of the presentation be noted.
- (2) T H A T the Section 151 Officer for the Cardiff Region City Deal be thanked for their attendance.

Reason for decisions

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

VALE OF GLAMORGAN COUNCIL PANEL PERFORMANCE ASSESSMENT
(REF) –

The reference from Cabinet of 6th February, 2025 as contained within the agenda was presented by the Director of Corporate Resource in conjunction with the Chief

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Executive and Councillor L. Burnett, Executive Leader and Cabinet Member for Performance and Resources.

G. Chapman (Chair and Lay Member) commented that it was a good report, including identified areas for improvement, and he offered thanks to the Elected Members, officers and the staff team for a good outcome which demonstrated the value of the Council as an organisation.

Councillor E. Goodjohn offered congratulations for a positive report, which should be taken in the context of 15 years of austerity that meant that local government resources and capacity across Wales had reduced. It was therefore important to highlight how the change agenda across Wales was to be signalled to the public. The move to a county wide approach to the Corporate Plan rather than focusing on the Council as an organisation was welcomed. It was important to ensure that the public were aware of the key Council priorities and changes to service delivery, particularly in the context of diminished resources. In response and with permission to speak, Councillor L. Burnett, the Executive Leader, stated that there was a tricky balance as resources were scarce and there were challenges such as the cost-of-living crisis and a rise in energy prices. It was therefore very difficult to convey one message to the public, which was why the Council would seek to use a variety of messages, including on social media. In terms of a county wide approach an example of that was in relation to health which was not directly within the remit of the Council, but there were important joint community developments taking place for the benefit of communities and the action the Council was taking had a direct impact on the services provided by the NHS. Examples included a new community clinic planned for Holton Road in Barry and a new facility earmarked in Llantwit Major. Joint working with stakeholders and partners would be even more important moving forward.

In relation to the above comments, the Chief Executive added that in terms of signalling change and issues around the narrative within the Corporate Plan that it was not around the Council as an organisation but a place that was the Vale of Glamorgan, that was a hard sell given 10 to 15 years of budget reductions. The Council had made it clear that a significant amount of its budget was allocated to schools and supporting the most vulnerable residents, and public opinion was supportive of that. That had meant that resources to other non-statutory services had had to be either reduced or the way they were delivered changed. Therefore, the Council had set out to work with partners, such as Town and Community Councils, community groups and volunteer organisations including the transferring of community assets, and more of that would be carried out. It was important to recognise that in some instances, community groups would be able to access grant money denied to the Council and provide services that may have ceased had they remained within the Council. That was an important message that needed to be conveyed to the public. In addition, place making was an important development in understanding and meeting the needs of local communities, and more of that was required.

Councillor M. Hooper queried whether the Council would be considering the findings of the Audit Wales report around financial sustainability of public bodies in Wales with reference to the difficulties that Councils were facing in terms of medium- and

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longer-term financial planning. He stated that the Scrutiny function could be improved, with a key element of that ensuring that Committee members engaged more at meetings and asked appropriate questions. Finally, Councillor Hooper commented that with Community Asset Transfers there was caution as it was important to ensure that certain vulnerable groups were not excluded from the ability to become volunteers and take part in projects

In response to Councillor Hooper, the Chief Executive stated that he did not disagree with Audit Wales's findings. It had been a deliberate choice for the Corporate Plan to be ambitious and it was important for the Council to understand the needs of communities, which was why the Corporate Plan had a significant element related to strengthening communities and supporting our most vulnerable residents. Another key theme of the Corporate Plan was giving young people a good start in life. Therefore, the resources allocated by the Council particularly reflected those three key themes.

With regard to future Scrutiny arrangements, the Chief Executive advised that the key to that would not be how many Committee meetings there would be but was around its purpose and the quality of scrutiny taking place. That meant that a move to more investigatory Task and Finish Work being undertaken related to things that mattered and linked with the objectives with the Corporate Plan. In terms of Community Asset Transfers, the Chief Executive referred to the work being carried out in North East Barry. That was around spending time with the community, looking at what the specific needs were, what the specific requirements were and how the Council could improve the life chances of residents. There was working going on to strengthen communities, but there was more that could be done.

Councillor E. Goodjohn commented that the assessment represented an opportunity to change the Scrutiny function and the way that the Council performed through its new Corporate Plan. However, it should be recognised that there was a need to build-up capacity within the Council to achieve its objectives and to engage with and then consult with the public. The Council also required more capacity in order to improve public engagement in order to have sufficient reach within communities.

The Chair commented that Council needed to be bolder when it came to decisions around service delivery, particularly in the context of increased demands within certain service areas. It may be necessary for the Council to stop delivering non-statutory services which also required an honest conversation with the public around why the Council had chosen to stop providing a service. That would require a culture shift. Within the Council's response to the Panel Performance Assessment, there was no explicit mention of young people and so there was scope to look at how young people were engaged and their voices heard.

The Chair also expressed that there should also be consideration of areas of partnership working that may not add real value and represented a drain on resources. In terms of budgetary savings and pressures, there was scope for conversations with Health about the contribution that Council run services such as Social Care and Leisure made in support of health related services. The Chair commented that the decision-making process and the Council's scheme of delegation needed to be considered to ensure that less trivial matters could be

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determined by officers. In addition, the Code of Conduct for Members could be strengthened due to inappropriate comments being made at Committee meetings.

Finally, the Chair requested that progress against the areas of recommendation arising from the Panel Performance Assessment should be presented to the Governance and Audit Committee alongside the other recommendations contained within the Regulatory Report tracker.

There being no further comments or queries, it was

RESOLVED –

(1) T H A T the contents of the report and appendices be noted.

(2) T H A T the comments of the Governance and Audit Committee be referred to Cabinet for its consideration. A summary of the key comments is as follows:

- The findings of the assessment demonstrated the values of the organisation, and so thanks should be passed onto the staff and Elected Members.
- It was important to recognise that after 15 years of austerity the level of resource and the capacity of local government across Wales had been reduced. It was also important how the change agenda was signalled to the public. The move to a county wide approach rather than focusing on the Council as an organisation was welcomed and it was important to ensure that the public were aware of the key Council priorities and changes to service delivery, particularly in the context of diminished resources.
- The Council needed to improve public communication, particularly in relation to the requirement for the Council to achieve a balanced budget. Engagement with communities should take place first to ascertain what their needs were, which should then be followed up with consultation on specific proposals and Council plans.
- Working in collaboration with partners and stakeholders was extremely important.
- It was important for the Council to consider findings of the Audit Wales report around financial sustainability of public bodies in Wales with reference to the difficulties that Councils were facing in terms of medium- and longer-term financial planning.
- There was a need to improve the Scrutiny function but a key element of that was ensuring that Committee members engaged more at meetings and asked appropriate questions.
- In terms of Community Asset Transfers and wider community work, it was important to ensure that certain vulnerable groups were not excluded from the ability to become volunteers and take part in projects.
- The assessment represented an opportunity to change the Scrutiny function and the way that the Council performed through its new Corporate Plan. However, it should be recognised that there was a

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need to build-up capacity within the Council in order to achieve its objectives.

- The Council also required more capacity in order to improve public engagement in order to have sufficient reach within communities.
- The Council needed to be bolder when it came to decisions around service delivery, particularly in the context of increased demands within certain service areas. It may be necessary for the Council to stop delivering non-statutory services which also required an honest conversation with the public around why the Council had chosen to stop providing a service. That required a culture shift.
- Within the Council's response to the Panel Performance Assessment, there was no explicit mention of young people and so there was scope to look at how young people were engaged and their voices heard.
- There should also be consideration of the areas of partnership working that may not add real value and represented a drain on resources.
- In terms of budgetary savings and pressures, there was scope for conversations with Health about the contribution that Council run services such as Social Care and Leisure made in support of health related services.
- The Members' Code of Conduct should be strengthened.
- The decision-making process and the Council's scheme of delegation needed to be considered.
- Proposals for the Council's actions in response to the Panel Performance Assessment should be incorporated in the Regulatory Report Track and be reported to the Governance and Audit Committee.

Reasons for decisions

- (1) Having regard to the contents of the report and discussions at the meeting.
- (2) In order for Cabinet to be aware of the Committee's comments.

AUDIT WALES: FINANCIAL SUSTAINABILITY OF LOCAL GOVERNMENT, DECEMBER 2024 (REF) –

The reference from Corporate Performance and Resources Scrutiny Committee of 15th January, 2025 as contained within the agenda was presented by the Head of Finance/Section 151 Officer.

Councillor M. Hooper commented that the severity of the financial challenges facing councils was something that most of the public were not fully aware of, and it was the role of Central Government to ensure that local authorities had the necessary resources needed.

The Chair added that in terms of useable reserves, some Local Authorities in Wales had very little useable reserves available whilst some Councils had reserves in excess of £200m. Therefore, there was opportunity for Welsh Government to consider the level of useable reserves within Councils as part of the budget settlement process.

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The Committee

RESOLVED –

(1) T H A T the findings of the Audit Wales report on Financial Sustainability of Local Government, December 2024 be noted.

(2) T H A T the report and the comments of the Corporate Performance and Resources Scrutiny Committee be referred to Cabinet for its consideration.

(3) T H A T in addition to the comments of the Corporate Performance and Resources Scrutiny Committee, the comments of the Governance and Audit Committee also be referred to Cabinet. The comments of the Governance and Audit Committee related to the following:

- There was a role of central Government to ensure that Local Authorities were sufficiently resourced;
- It was noted that in terms of useable reserves, some Local Authorities in Wales had very little useable reserves available whilst some Councils had reserves in excess of £200m. Therefore, there was opportunity for Welsh Government to consider the level of useable reserves within Councils as part of the budget settlement process.

Reasons for decisions

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

(2&3) In order for Cabinet to be aware of both Committees' comments.

TREASURY MANAGEMENT AND INVESTMENT STRATEGY 2025/26 AND UPDATE FOR 2024/25 (DCR) –

The interim report provided an update on the Council's Treasury Management operations for the period 1st April to 31st December, 2024 with updated prudential and treasury indicators set out at Appendix 1 including estimates for other long term liabilities as part of the IFRS16 leasing standard.

The report also outlined the proposed 2025/26 Treasury Management, Annual Minimum Revenue Provision and Investment Strategy set out in Appendix 2.

All activities undertaken in 2024/25 were in accordance with the Council's approved strategy on Treasury Management.

Technical Changes

IFRS16, which was the accounting standard that brought the assets and liabilities associated with the Council's lease assets on to the balance sheet, had been incorporated into the revised performance indicators for 2024/25 and the Treasury Management, Minimum Revenue Provision and Investment Strategy 2025/26 with

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effect from April 2024. The lease liability on transition (1st April, 2024) had been calculated at £5.843m.

Minimum Revenue Provision Policy

The Council had reviewed the current Minimum Revenue Provision (MRP) policy set out in the 2024/25 Strategy. MRP was the method Local Authorities used to charge their revenue accounts over time with the cost of their capital expenditure that was originally funded by debt. A report was presented to Governance and Audit Committee on 16th December, 2004 amending the Asset Life Method when calculating MRP for supported General Fund debt, from 40 to 50 years. This required approval of Full Council before it could be introduced.

Borrowing Strategy and Position

Total external borrowing as of 31st December, 2024 was £153.852m at an average rate of 4.26%.

New external borrowing totalling £20.000m was borrowed from the Public Works Loan Board (PWLB) during the first 9 months of 2024/25, £18.000m at an average rate of rate of 4.15% which utilised the special project rate for Housing Revenue Account schemes and the remaining £2.000m at a 4.75% certainty rate.

An additional £2m new borrowing was borrowed from a Local Authority at a rate of 4.65% for 3 years.

Investment Strategy and Position

The Council invested with the Debt Management Deposit Facility, Local Authorities, Money Market Funds and a Lloyds Bank Call Account. Total investments as of 31st December, 2024 stood at £15.915m at an average rate of 5.09% over the nine month period.

Treasury Management Strategy 2025/26

The Council had to ensure that the Prudential Code was complied with, which had been developed and written by CIPFA as a professional code of practice, last published in December 2021. To demonstrate that the Council had fulfilled these objectives, when preparing the annual strategy, the Code set out a list of Prudential and Treasury indicators that should be calculated together with other factors that must be considered. These indicators were in the body of the Strategy set out at Appendix 2 to the report.

The Council also had a legal requirement to comply with the Welsh Government Guidance on Investments and had taken this guidance into consideration when developing the Strategy.

New Borrowing in the period to 2025/26 to 2029/30 was expected to be £228.862m for new Capital Expenditure. and a further £49.000m of borrowing to replace

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maturing loans and reflected the Council's reducing ability to internally borrow over the period.

Capital expenditure when financed by long term debt incurred two elements of cost, interest and repayment of the principal sum borrowed. The resources the Council must put aside in each year to repay the principal sum borrowed was known as Minimum Revenue Provision (MRP) and the Council's policy for the calculation was detailed in the report.

The Treasury Management Policy Statement for 2024/25 was attached at Appendix 3 to the report.

This was the draft Treasury Management Strategy, budget consultation on the Capital Programme Proposals was currently being undertaken and therefore any revision to the Programme resulting from the consultation would necessitate changes to the final Treasury Management Strategy presented to Cabinet on 6th March, 2025.

Councillor E. Goodjohn commented that there appeared some discrepancy between Table 4 and the Balance Sheet. It was agreed for that to be looked at outside of the meeting.

M. Evans (Lay Member) requested for future reports to include information around whether projections had been accurate. The Operational Manager – Accountancy advised that further information would be provided. It was common for projections to miss actual out turn particularly around reserves for capital projects.

Subsequently, it was

RESOLVED –

(1) T H A T the Treasury Management Interim Report for the period 1st April to 31st December, 2024 be noted.

(2) T H A T the revised policy for making minimum revenue provision from 2024/25 onwards be noted.

(3) T H A T the Treasury Management Policy statement set out in Appendix 3 to the report be noted, and be referred to Cabinet for approval.

(4) T H A T the proposed 2025/26 Treasury Management and Investment Strategy including the following specific resolutions (detailed in Appendix 2 to the report) be noted and referred to Cabinet for approval:

- * The Treasury Management Policy Statement set out in Appendix 2 to the report be noted;
- * The Prudential Indicators set out in Appendices 1 and 2 to the report be approved;

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- * The Authorised Limit for External Debt be set at £261.462m for 2024/25, £282.62m for 2025/26, £317.495m for 2026/27 and £367.171m for 2027/28;
- * The Operational Boundary for External Debt be set at £245.238m for 2024/25, £266.332m for 2025/26, £300.094m for 2026/27 and £349.825m for 2027/28;
- * The Section 151 Officer be granted delegated authority within the total Authorised Limit and Operational Boundary as estimated for individual years to effect movement between the separately agreed limits for borrowing and other long term liabilities;
- * An upper limit of £0m for 2024/25, £10m in 2025/26, £10m in 2026/27 and £10m in 2027/28 be set for total principal sums invested for over 364 days
- * The amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate for 2024/25 be set as:

Table 1 – Upper and lower Limits for fixed rate borrowing 2025/26

	Upper Limit	Lower Limit
Under 12 months	20%	0%
12 months and within 24 months	40%	0%
24 months and within 5 years	40%	0%
5 years and within 10 years	40%	0%
10 years and above	100%	0%

Any breaches of the Prudential Indicators will be reported through to the next meeting of Cabinet, with the exception of the Authorised Limit for External Debt which would require prior Council approval.

Reasons for decisions

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

(3&4) To ensure that the Treasury Management and Annual Investment Strategy is prepared as required by the Local Government Act 2003.

Q3 PROGRESS AGAINST EXTERNAL REGULATORY RECOMMENDATIONS AND PROPOSALS FOR IMPROVEMENT (DCR) –

The report (and SIB Insight Tracker appended to the background papers to the report) outlined the Council's progress to date (January 2025) against all its existing external regulatory recommendations and proposals for improvement.

At Q3, positive progress had been made in responding to the Council's regulatory improvement areas. Of the 60 actions ongoing in the SIB Insight Tracker, 95% of actions (57) had been attributed a Green performance (RAG) status, 3% (2) an Amber status and 2% (1) a Red status.

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Of the 37 actions relating to local regulatory recommendations, 97% (36) had been attributed a Green RAG status, 0% (0) an Amber status and the remaining 3% (1) action attributed a Red status. The action attributed a Red status related to the Welsh Housing Quality Standard review including Council housing tenants.

There were currently 23 ongoing actions in the Insight Tracker relating to national regulatory recommendations of which 91% (21) had been attributed a Green RAG status and 9% (2) an Amber RAG status. Actions attributed an Amber performance status related to the Local Government Services to Rural Communities and 'Time for Change' – Poverty in Wales reviews.

Following consideration by the Strategic Insight Board, the Insight Tracker Q3 position statement was now being reported to Governance and Audit Committee and thereafter, Cabinet for final oversight.

In line with its remit, Governance and Audit Committee was asked to review the Council's progress to date in addressing the recommendations and improvement proposals made by the Council's external regulators as outlined in the appended SIB Insight Tracker (including the removal of completed actions) with their views referred to Cabinet for consideration.

It was agreed that consideration would be given to how progress in relation to implementation of recommendations from the Panel Performance Assessment would be reported to the Governance and Audit Committee.

RESOLVED –

(1) T H A T the progress to date in addressing existing recommendations and improvement proposals made by the Council's external regulators be noted.

(2) T H A T Cabinet be advised of the Governance and Audit Committee's recommendation endorsing the removal of completed actions from the Strategic Insight Board (SIB) Insight Tracker.

Reasons for decisions

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

(2) To ensure that the Council's SIB Insight Tacker reflects the most up to date position on the Council's regulatory recommendations.

PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN (HRIAS) –

The progress made against the internal audit plan as of 31st December, 2024 was detailed in Appendix A to the report and summarised in Appendix B to the report. It showed that 29 planned audit reviews had been completed which equated to a completion rate of 49%.

No.

Audit opinions, based on the assessment of the strengths and weaknesses of the areas examined through testing of the effectiveness of the internal control environment, had been given to 28 of the 29 completed audits. 26 audits (93%) had been given Substantial or Reasonable Assurance and 2 audits had been given Limited Assurance.

Included within the 2024/25 plan were 14 audits that were not undertaken or completed in 2023/24. Appendix C to the report showed the status of these audits with 12 having been completed.

A total of 88 recommendations had been made to date to improve the control environment. The progress being made in implementing the high and medium priority recommendations was regularly monitored by the Audit team and reported to the Committee.

RESOLVED – T H A T the contents of the report and the progress made against the Internal Audit Risk Based Plan 2024/25 be noted.

Reason for decision

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

RECOMMENDATION MONITORING (HRIAS) –

The report provided members with a position statement on internal audit recommendations that had been made to identify those that had been implemented and those that were overdue.

A position statement in respect of internal audit high and medium priority recommendations made, implemented and overdue as of 31st December, 2024 was detailed in Appendix A to the report.

A recommendation was made to enhance an identified weakness in a control to mitigate the identified risk, so until the recommendation was implemented the risk remained.

To date 5 high and 36 medium priority recommendations had been made following the conclusion of audits from this year's annual plan. All had been agreed.

There were currently 3 overdue recommendations made in audits completed during 2023-24, these were detailed in Appendix B to the report.

There were also 2 recommendations made in an audit completed in 2022-23 which still had future implementation dates. The details of these were in Appendix C to the report.

The monitoring of recommendations was undertaken regularly by the Audit team and any undue delays or issues were highlighted to Senior Management and ultimately this Committee.

No.

At the request of the Governance and Audit Committee, the Head of Human Resources and Organisational Development had been invited to Committee to provide assurances that action was being taken to implement the agreed recommendation. In relation to the Code of Conduct for officers, the Head of Human Resources advised that the Code of Conduct had been revised in 2023 and was approved by Cabinet in January 2024. Prior to that in November 2023, an email sent to all chief officers advised them of their duties in relation to the Code of Conduct as well as their duties in regard to their staff members. That related to all staff members that had access to I-dev or to the Council's StaffNet, and also to staff members who did not have access to those. That was followed up with a further email in February 2024 to inform of the Cabinet report and to advise that a personal details review would be undertaken during March 2024. That included a link to the Code being sent to all staff members, including those that did not have access to StaffNet, but could utilise StaffNet Plus via a personal email address. That showed that all staff have had access to the Code of Conduct, but the one element that had not been addressed was demonstrating that all staff members had read the document. One option that was being explored in terms of training was requesting all Heads of Service to ensure that staff sign a document to say that they had read the Code of Conduct policy and that the content policy had been understood.

The Chair commented that reassurance was required from the Operational Manager – Strategy and Resources attend the next meeting of the Governance and Audit Committee in relation to the follow up audit for Ysgol y Deri and St. Cyres building compliance.

Subsequently, it was

RESOLVED –

- (1) T H A T the position statement on Internal Audit recommendations made, implemented and outstanding as at 31st December, 2024 be noted.
- (2) T H A T the Head of Human Resources and Organisational Development be thanked for their update report.
- (3) T H A T the Operational Manager – Strategy and Resources attend the next meeting of the Governance and Audit Committee in relation to the follow up audit for Ysgol y Deri and St. Cyres building compliance.

Reasons for decisions

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

FORWARD WORK PROGRAMME (HRIAS) –

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

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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 was presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary.

The updated Forward Work Programme for 2024/25 and a draft timetable for 2025/26 had been produced and was attached at Appendix A to the report.

It was agreed for a presentation on the new Global Internal Audit Standards to be presented to Members prior to the next meeting, and to note that the Operational Manager – Strategy and Resources to be in attendance to report progress on the Ysgol y Deri and St. Cyres building compliance follow up work.

Subsequently, it was

RESOLVED –

(1) T H A T the draft Forward Work Programme for 2024/25 and the draft timetable for 2025/26 be noted.

(2) T H A T the schedule of items for the next meeting on 24th March, 2025 be endorsed subject to the removal of a presentation on the new Global Internal Audit Standards (to be presented to Members prior to the next meeting), and to note that the Operational Manager – Strategy and Resources to be in attendance to report progress on the Ysgol y Deri and St. Cyres building compliance follow up work.

Reason for decisions

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