

GOVERNANCE AND AUDIT COMMITTEE

Decision Notice – Hybrid meeting, 6th January, 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 and J.M. Norman.

AGENDA ITEM 1. APOLOGIES FOR ABSENCE –

These were received from Councillors J. Protheroe and N.J. Wood and M. Evans (Lay Member).

AGENDA ITEM 2. MINUTES –

RESOLVED – T H A T the minutes of the Extraordinary meeting held on 18th November, 2024 be approved as a correct record.

AGENDA ITEM 3. DECLARATIONS OF INTEREST –

The Chair, Gareth Chapman, declared a personal interest in relation to agenda item 7 – Corporate Complaints Annual Report. The nature of the interest was the Gareth Chapman had raised a general issue relating to the Council's complaint's process.

AGENDA ITEM 4. TREASURY MANAGEMENT MID-YEAR REPORT 2024/25 (REF) –

RESOLVED –

- (1) T H A T the Treasury Management Mid-Year Report 2024/25 be noted.
- (2) T H A T the Head of Finance / Section 151 Officer clarify an issue regarding authorisation to breach Council Policy and whether that required further approval.

Reason for decisions

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

AGENDA ITEM 5. AUDIT WALES: FINANCIAL SUSTAINABILITY REVIEW
OF THE VALE OF GLAMORGAN COUNCIL JULY 2024 (REF) –

RESOLVED –

- (1) T H A T the Council actions contained in Appendix B to the report be endorsed.
- (2) T H A T the report be referred to Cabinet for its oversight and endorsement, with Cabinet also advised of the views of the Governance and Audit Committee in relation to the following:
- Improvements could be made to the budgeting process, with a more open and wider debate needed on budgetary pressures outside of a formal Committee setting, with more opportunities for Councillors to discuss and be informed of financial challenges.
 - Councillors required more information as to why budgetary decisions were made and why were some saving proposals rejected and were there any alternative proposals.
 - The role of Councillors was to look at the baseline thought process behind a financial decision and did they make logical sense. To do that Councillors required more information and opportunities to discuss.
 - For the Council to explore further the opportunity to consider the use of zero base budgets;
 - The importance for the Council's Corporate Plan to reflect what priorities the Council could actually afford;
 - Challenges as a result of new legislation which did not always come with additional funding, which usually placed pressure on existing resources. Most occasions grant was allocated on a hypothecated basis which could be withdrawn and so could raise public expectations.
 - The Council needed to make bold decisions on what services it could afford and for there to be dialogue with the public on Council plans and budgets.

Reasons for decisions

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

AGENDA ITEM 6. ANNUAL WHISTLEBLOWING REPORT (MO/HLDS) –

RESOLVED –

- (1) T H A T the contents of the report be noted.
- (2) T H A T the Governance and Audit Committee continues to receive a mid-year review in relation to policy and limitation and incidents.

(3) T H A T the Monitoring Officer / Head of Legal and Democratic Services take on board comments made by the Governance and Audit Committee regarding the contents and format of future reports.

Reasons for decisions

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

AGENDA ITEM 7. CORPORATE COMPLAINTS ANNUAL REPORT
2023/24 (CX) –

RESOLVED –

(1) T H A T the contents of the report and Appendix A (Annual Complaints and Compliments Report) be noted

(2) T H A T the Governance and Audit Committee continues to receive an annual update in relation to Corporate Complaints and Compliments.

(3) T H A T the report and the comments of the Governance and Audit Committee be referred to Cabinet for its consideration. The comments being:

- For the Council's financial planning process, customer services had a key role in assisting with assessing the impact of decisions, especially as services became limited the number of complaints would likely increase;
- In relation to the complaint's communications sent to those that had raised the complaint, a sample survey of the letters to be undertaken for a quality assurance purpose to ensure that information provided is consistent and complainants are advised that they can escalate top Stage 2 and the Public Services Ombudsman for Wales if they remain unhappy;
- With regard to future reports, consider the amount of trend data to include and limit historical data to that which is needed to understand the context of performance;
- Page 9 of the Public Services Ombudsman for Wales Report under Appendix E showed that during 2023/24, 50 recommendations were made in relation to the Vale of Glamorgan Council. It would be useful to know for future reports what the recommendations related to and how they were addressed;
- Performance rates highlighted including the number of referrals from the Public Services Ombudsman for Wales in relation to the Vale of Glamorgan were concerning and it was important for the Council to consider complaints opportunities to learn and improve services.

Reason for decisions

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

AGENDA ITEM 8. Q2 UPDATE: AUDIT WALES WORK PROGRAMME
2024 – VALE OF GLAMORGAN COUNCIL (DCR) –

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.

AGENDA ITEM 9. PROPOSAL TO AMEND THE MINIMUM REVENUE
PROVISION 2024/25 POLICY (DCR) –

RESOLVED – T H A T the Governance and Audit Committee recommends that Council approves the proposed amendments to the Minimum Revenue Provision Policy for 2024/25 for supporting borrowing.

Reason for decision

Having regard to the contents of the report and discussions at the meeting and to support the proposed amendments to the Minimum Revenue Provision Policy which would be presented to Council in January 2025.

AGENDA ITEM 10. GOVERNANCE AND AUDIT COMMITTEE DECISION
TRACKING 2024/25 UPDATE (DCR) –

RESOLVED –

- (1) T H A T the contents of the Decision Tracking record contained at Appendix A to the report be noted and for the Governance and Audit Committee to receive regular updates on a quarterly basis.
- (2) T H A T the contents of Appendix B to the report – Updates for three limited assurance audits – Debtors, Residential Homes – Foodstock Control and Leisure Centres – Contract and Performance Management, be noted.

Reason for decisions

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

AGENDA ITEM 11. PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN (HRIAS) –

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.

AGENDA ITEM 12. RECOMMENDATION MONITORING (HRIAS) –

RESOLVED –

(1) T H A T the position statement on internal audit recommendations made, implemented and outstanding as at 31st October, 2024 be noted.

(2) T H A T the Head of Human Resources and Organisational Development and the Operational Manager Lifecycle be requested to attend the next meeting of the Governance and Audit Committee in order to provide an update in relation to the overdue recommendations for the Officer Code of Conduct Audit Review.

Reason for decisions

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

AGENDA ITEM 13. COUNTER FRAUD POLICIES (HRIAS) –

RESOLVED – T H A T the Council's updated Counter Fraud Policies including the Council's Counter Fraud Strategy and Framework be agreed and referred to Cabinet for approval.

Reason for decision

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

AGENDA ITEM 14. FORWARD WORK PROGRAMME 2024/25 (HRIAS) –

RESOLVED –

(1) T H A T Forward Work Programme be noted.

(2) T H A T the schedule of items for the next meeting on 17th February, 2025 be endorsed with the inclusion of an update presentation regarding new audit standards and a request to the Head of Human Resources and Organisational Development and the Operational Manager Lifecycle to provide an update regarding the Code of Conduct for Officers.

Reason for decisions

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