

GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 30 OCTOBER 2025

**MINUTES OF A MEETING OF THE GOVERNANCE AND AUDIT COMMITTEE HELD HYBRID IN THE COUNCIL CHAMBER - CIVIC OFFICES,
ANGEL STREET, BRIDGEND, CF31 4WB ON THURSDAY, 30 OCTOBER 2025 AT 10:00**

Present

G Chapman – Chairperson

C Davies
M L Hughes

S Easterbrook
RM Granville

S J Griffiths

B Olorunnisola

Present Virtually

D Austin

A Bagley

MJ Williams

O Clatworthy

Officers:

Jake Morgan
David Williams
Michael Pitman
Carys Lord
Deborah Exton
Nigel Smith
Simon Roberts
Joan Davies
Alex Rawlin
Anthony Veale
Kate Pask

Chief Executive
Audit Wales Representative
Technical Support Officer – Democratic Services
Chief Officer - Finance, Housing & Change
Deputy Head of Finance
Group Manager - Chief Accountant
Senior Fraud Investigator
Deputy Head of Regional Internal Audit Service
Corporate Policy & Performance Manager
Audit Wales Representative
Corporate Performance Manager

252. Apologies for Absence

Decision Made	Cllr Ross Penhale Thomas
Date Decision Made	30 October 2025

253. Declarations of Interest

Decision Made	None
Date Decision Made	30 October 2025

254. Approval of Minutes

Decision Made	<u>RESOLVED:</u> That the minutes of the 17/07/25 and 18/09/25 be approved as a true and accurate record.
Date Decision Made	30 October 2025

255. Governance and Audit Committee Action Record

Decision Made	<p>The Technical Support Officer presented a report which updated the Committee on the Governance & Audit Committee Action record attached at Appendix 1 and asked for any comments relating to the report.</p> <p>The Chair noted an outstanding action regarding Porthcawl Harbor. He confirmed he has been assured that a comprehensive report detailing its governance structure, reporting lines, and finances will be brought to the committee to resolve current confusion.</p>
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	<p><u>RESOLVED:</u></p> <p>The Committee noted the Action Record and provided comments, as appropriate.</p>
Date Decision Made	30 October 2025

256. Audit Wales Governance and Audit Committee Reports

Decision Made	<p>The Audit Wales Representative presented a report on the National Fraud Initiative 2024-25: update for Bridgend County Borough Council, attached at appendix A. He advised that it provided an update on the latest NFI 2024-25 exercise at a national level and as at 31 July 2025. It also provides some local level data for Bridgend.</p> <p>The following points and questions were raised:</p> <ul style="list-style-type: none">• The NFI identified 14,000 matches with a third deemed high risk. What are the resource implications for follow-up?• How much are AI tools being used• The report notes five (non-Bridgend) bodies haven't closed any matches. Why, and what are the lessons? <p>All questions were answered by Officers.</p> <p><u>RESOLVED:</u></p> <p>The Committee noted the Audit Wales Governance and Audit Committee Report at Appendix A.</p>
Date Decision Made	30 October 2025

257. Audited Statement of Accounts 2024-25

Decision Made	<p>The Group Manager – Chief Accountant presented a report on the audited Statement of Accounts for 2024-25 for approval. He advised as part of their audit, a number of amendments were identified and these were noted in 3.5 of the report. None of the amendments are material, however they have been corrected.</p> <p>He added that there an incorrect picture was used on the Annual Governance Statement which would be replaced.</p> <p>The Group Manager – Chief Accountant added that the final Letter of Representation from the Council is required by the Appointed Auditor to complete the process and enable the accounts to be approved. This is included as Appendix C and the Governance and Audit Committee is asked to agree that this be signed by the Chair of the Governance and Audit Committee and Section 151 Officer.</p> <p>The following points were discussed:</p> <ul style="list-style-type: none">• A suggestion on the 'Joint Committees' at page 108 should in future include the Corporate Joint Committees (CJC).• Members raised significant concerns about the Corporate Joint Committee (CJC) accounts, which have a track record of not being produced on time and have delayed the Council's own audit, sighting that the Council may be contracting out to a body that was not mature in terms of Governance.• The Audit deadline moving to September 2026. <p>All questions were answered by the Chief Officer and representatives of Audit Wales.</p> <p><u>RESOLVED:</u></p> <p>That:</p> <ul style="list-style-type: none">• The Committee approved the audited Statement of Accounts 2024-25 (Appendix A).• The Committee noted the appointed auditors' Audit of Accounts Report (Appendix B).• The Committee agreed the Letter of Representation to Audit Wales and for it to be signed by the Chair of the Committee and Section 151 Officer (Appendix C).
Date Decision Made	30 October 2025

258. Porthcawl Harbour Return 2024-25 Annual Audit Letter

Decision Made	<p>The Group Manager – Chief Accountant presented a report which asked the Committee to note the Annual Audit Letter 2024-25 for Porthcawl Harbour attached at Appendix A.</p> <p>He explained that Audit Wales intended to issue an unqualified certificate, confirming that there were no matters that they wished to draw to the Committee’s attention.</p> <p>A Member was interested in seeing this report back to the Committee to understand the full extent to how governance works for Porthcawl Harbour. The Chair added that he had spoke to the Director after a previous meeting and this was something that was in the pipeline.</p> <p><u>RESOLVED:</u></p> <p>The Committee noted the Annual Audit Letter 2024-25 at Appendix A.</p>
Date Decision Made	30 October 2025

259. Progress Against the Internal Audit Risk Based Plan 2025-26

Decision Made	<p>The Audit Wales Representative presented a report which updated Members on progress being made against the audit work within the approved Internal Audit Risk Based Plan 2025-26.</p> <p>She explained that the progress report attached at Appendix A detailed the status of each planned review, the audit opinion and the number of any high, medium, or low priority recommendations made to improve the control environment. Further details were set out at section 3 of the report.</p> <p>The Audit Wales Representative drew Members to Table 1 in the report which summarised the Progress Against the Audit Plan 2025-26, with Table 2 highlighting the Audit Opinions applied to Audits as of 30th September 2025. Table 3 summarised the audits brought forward and they were detailed in full at Appendix B to the report.</p> <p>The Audit Wales Representative highlighted an update since the report was drafted which was on Maesteg Comprehensive School. The follow-up audit was now complete and showed improvements; the follow-up at Penybont Primary was also booked for November.</p>
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	<p><u>RESOLVED:</u></p> <p>Members of the Committee noted the content of the report and the progress made against the 2025-26 Internal Audit Risk Based Plan.</p>
Date Decision Made	30 October 2025

260. Internal Audit Recommendation Monitoring

Decision Made	<p>The Audit Wales Representative presented a position statement on internal audit recommendations made, implemented and outstanding as of 30th September 2025 and asked Members to consider the information provided in respect of the status of the high and medium priority recommendations made by the Regional Internal Audit Service.</p> <p>She explained that Appendix A provided the status of the high and medium priority internal audit recommendations made as of 30th September 2025. There were 26 recommendations that were made and 12 of these had already been implemented with the remaining 14 having a target date set. Further information was at section 3 of the report.</p> <p>She advised that since the report was written the following had been completed:</p> <ul style="list-style-type: none">• The 1 high-priority recommendation (Parking Enforcement policy).• The 2 medium-priority recommendations for Home to Work Mileage and Rights of Way <p><u>RESOLVED:</u></p> <p>Members of the Governance and Audit Committee noted the content of the report and considered the information provided in respect of the status of the high and medium priority recommendations made by the Regional Internal Audit Service.</p>
Date Decision Made	30 October 2025

261. Governance and Audit Committee Annual Report 2024/25 - DRAFT

Decision Made	<p>The Audit Wales Representative presented a report which sought approval for the Governance and Audit Committee's Annual Report and present it to full Council for them to consider whether it forms a balanced summary of the work undertaken by the Committee during 2024/25.</p> <p>This report was attached at Appendix A and set out the Governance and Audit Committee's Annual Report for 2024/25, how it has complied with its Terms of Reference, and outlines its performance during the year.</p> <p><u>RESOLVED:</u></p> <p>Subject to further comments from Members, the Committee approved the Governance and Audit Committee's Annual Report and determined that it formed a balanced summary of the work undertaken by the Committee during 2024/25 for presentation to full Council.</p>
Date Decision Made	30 October 2025

262. Regulatory Tracker Update

Decision Made	<p>The Corporate Performance Manager presented a report which updated to the Committee on the Regulatory Tracker updated to the end of quarter 2 (Q2) of 2025-26, and recommendations which have been closed since the last report to the Committee in April 2025 (quarter 3 (Q3) 2024-25)</p> <p>She advised that Paragraphs 3.3 to 3.8 below summarised details of the full Regulatory Tracker document at Q2, and changes since the last report to this committee in April 2025 for quarter 3.</p> <p>The Chairperson explained that the Committee did not automatically see reports from regulators like Care Inspectorate Wales (CIW) or Estyn. He expressed significant concern that a CIW recommendation from 2022 was repeated in 2025.</p> <p>He added that the Red status gave a misleading public impression when significant work is underway to fix long-term issues. The Corporate Performance Manager stated that this had to remain red as it was identified as a significant corporate risk even though work was underway to resolve.</p> <p>Following further discussion it was agreed that the Chair would receive an overview report from the Corporate Director of Social Services to provide assurance on the CIW recommendations.</p>
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	<p>The Chief Executive proposed that future trackers, for "Red" items, will include a qualitative paragraph from the relevant Director to provide context on the work being done, rather than just a single red mark.</p> <p><u>RESOLVED:</u></p> <p>The Governance and Audit Committee considered the summary points and contents of Appendix 1 and Appendix 2 and raised any issues of concern for follow-up.</p>
Date Decision Made	30 October 2025

263. Panel Performance Assessment

Decision Made	<p>The Corporate Policy and Performance Manager presented a report which updated the Committee on the findings of the Panel Performance Assessment that took place between 16- 19 September 2025, and the agreed next steps.</p> <p>The findings were included at Appendix 1 to the report, and the presentation that was given attached at Appendix 2.</p> <p>Members asked the timetable for the action plan. The Chief Executive stated it would be presented at Council in November with a full action plan being provided around Christmas.</p> <p>Following this, the committee agreed to defer a full discussion and hold a special Governance and Audit Committee meeting to discuss the PPA in full once the Council's formal response is ready. A date for this would be agreed in due course.</p> <p><u>RESOLVED:</u></p> <p>That:</p> <ul style="list-style-type: none">• The Committee considered the findings of the PPA in Appendix 1 and Appendix 2.• The Committee considered the next steps in responding to the PPA (including GAC's role) as outlined in paragraphs 3.6, 3.7 and 3.8 of the report.
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264. Forward Work Programme 2025-26

Decision Made	<p>The Deputy Head of Finance presented a report which sought approval for the updated Forward Work Programme for 2025-26.</p> <p>Following discussions on the previous item, the Panel Performance Assessment was originally scheduled for the meeting in November but suggested the removal of this from the FWP and rescheduled for the Special meeting, once this date had been agreed.</p> <p>A Member asked if the upcoming 'Complaints Process' item could be a deep dive to provide more depth on what people are complaining about and to identify any trends. The Chief Officer – Finance Housing and Change explained that the analysis of this is being built into the next annual complaints report.</p> <p>A Member requested a report to be added in the near future on the governance of external bodies, specifically the Coity Wallia Board of Conservators. The Chairperson agreed with this and requested the Monitoring Officer provide a report outlining the legal structure of this body to the Committee.</p> <p><u>RESOLVED:</u></p> <p>The Committee considered and approved the updated Forward Work Programme for 2025-26 subject to the additional amendments.</p>
Date Decision Made	30 October 2025

265. Urgent Items

Decision Made	There were no urgent items.
Date Decision Made	30 October 2025

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To observe further debate that took place on the above items, please click this [link](#).

The meeting closed at 11:40.