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Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr
Bridgend County Borough Council

Swyddfeydd Dinesig, Stryd yr Angel, Pen-y-bont, CF31 4WB / Civic Offices, Angel Street, Bridgend, CF31 4WB



Rydym yn croesawu gohebiaeth yn Gymraeg. Rhowch wybod i ni os mai Cymraeg yw eich dewis iaith.

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Cyfarwyddiaeth y Prif Weithredwr / Chief Executive's Directorate
Deialu uniongyrchol / Direct line /: 01656 643148 / 643694 / 643513
Gofynnwch am / Ask for: Democratic Services

Ein cyf / Our ref:
Eich cyf / Your ref:

Dyddiad/Date: Thursday, 20 November 2025

Dear Councillor,

GOVERNANCE AND AUDIT COMMITTEE

A meeting of the Governance and Audit Committee will be held Hybrid in the Council Chamber - Civic Offices, Angel Street, Bridgend, CF31 4WB/ remotely via Microsoft Teams on **Thursday, 27 November 2025 at 10:00.**

AGENDA

- 1 Apologies for Absence
To receive apologies for absence from Members.
- 2 Declarations of Interest
To receive declarations of personal and prejudicial interest (if any) from Members/Officers in accordance with the provisions of the Members' Code of Conduct adopted by Council from 1 September 2014.
- 3 Approval of Minutes 3 - 12
To receive for approval the minutes of the Committee of 30/10/25.
- 4 Governance and Audit Committee Action Record 13 - 16
- 5 Half Year Review of the Annual Governance Statement Action Plan 17 - 48

By receiving this Agenda Pack electronically you will save the Authority approx. £02.28 in printing costs

6	<u>Treasury Management Half Year Report 2025-26</u>	49 - 72
7	<u>Monitoring Report - Complaints Process</u>	73 - 108
8	<u>Forward Work Programme 2025-26</u>	109 - 114
9	<u>Urgent Items</u>	

To consider any other items(s) of business in respect of which notice has been given in accordance with Rule 4 of the Council Procedure Rules and which the person presiding at the meeting is of the opinion should by reason of special circumstances be transacted at the meeting as a matter of urgency.

Note: This will be a Hybrid meeting and Members and Officers will be attending in the Council Chamber, Civic Offices, Angel Street Bridgend / Remotely via Microsoft Teams. The meeting will be recorded for subsequent transmission via the Council's internet site which will be available as soon as practicable after the meeting. If you would like to view this meeting live, please contact cabinet_committee@bridgend.gov.uk or tel. 01656 643148 / 643694 / 643513 / 643159.

Yours faithfully

K Watson

Chief Officer, Legal and Regulatory Services, HR and Corporate Policy

Councillors:

O Clatworthy
C Davies
S Easterbrook
RM Granville
S J Griffiths
M L Hughes
RL Penhale-Thomas
MJ Williams

Lay Members:

D Austin
A Bagley
G Chapman
O Olorunnisola

**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**

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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	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. 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.
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GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 30 OCTOBER 2025

	<u>RESOLVED:</u> The Committee noted the Action Record and provided comments, as appropriate.
Date Decision Made	30 October 2025

256. Audit Wales Governance and Audit Committee Reports

Decision Made	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. The following points and questions were raised: • 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? All questions were answered by Officers. <u>RESOLVED:</u> The Committee noted the Audit Wales Governance and Audit Committee Report at Appendix A.
Date Decision Made	30 October 2025

257. Audited Statement of Accounts 2024-25

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Decision Made	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. He added that there an incorrect picture was used on the Annual Governance Statement which would be replaced. 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. The following points were discussed: • 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. All questions were answered by the Chief Officer and representatives of Audit Wales. <u>RESOLVED:</u> That: • 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	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. 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. 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. <u>RESOLVED:</u> The Committee noted the Annual Audit Letter 2024-25 at Appendix A.
Date Decision Made	30 October 2025

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

Decision Made	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. 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. 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. 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.
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	<u>RESOLVED:</u> Members of the Committee noted the content of the report and the progress made against the 2025-26 Internal Audit Risk Based Plan.
Date Decision Made	30 October 2025

260. Internal Audit Recommendation Monitoring

Decision Made	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. 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. She advised that since the report was written the following had been completed: • The 1 high-priority recommendation (Parking Enforcement policy). • The 2 medium-priority recommendations for Home to Work Mileage and Rights of Way <u>RESOLVED:</u> 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.
Date Decision Made	30 October 2025

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

Decision Made	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. 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. <u>RESOLVED:</u> 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.
Date Decision Made	30 October 2025

262. Regulatory Tracker Update

Decision Made	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) 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. 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. 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. 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.
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This document is available in Welsh / Mae'r ddogfen hon ar gael yn Gymraeg

	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. <u>RESOLVED:</u> 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.
Date Decision Made	30 October 2025

263. Panel Performance Assessment

Decision Made	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. The findings were included at Appendix 1 to the report, and the presentation that was given attached at Appendix 2. 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. 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. <u>RESOLVED:</u> That: • 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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Date Decision Made	30 October 2025
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264. Forward Work Programme 2025-26

Decision Made	The Deputy Head of Finance presented a report which sought approval for the updated Forward Work Programme for 2025-26. 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. 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. 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. <u>RESOLVED:</u> The Committee considered and approved the updated Forward Work Programme for 2025-26 subject to the additional amendments.
Date Decision Made	30 October 2025

265. Urgent Items

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

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

The meeting closed at 11:40.

Agenda Item 4

Meeting of:	GOVERNANCE AND AUDIT COMMITTEE
Date of Meeting:	27 NOVEMBER 2025
Report Title:	GOVERNANCE AND AUDIT COMMITTEE ACTION RECORD
Report Owner: Responsible Chief Officer/ Cabinet Member	CHIEF OFFICER – LEGAL AND REGULATORY SERVICES, HR AND CORPORATE POLICY
Responsible Officer:	STEPHEN GRIFFITHS INTERIM SCRUTINY OFFICER
Policy Framework and Procedure Rules:	There is no impact on the policy framework and procedure rules.
Executive Summary:	This report seeks to update Members of the Governance and Audit Committee on follow-up actions or further information requested on reports considered by Members and/or requested by Committee, including any other related information in relation to previous agenda items.

1. Purpose of Report

- 1.1 The purpose of this report is to provide Members with an update on the Governance and Audit Committee Action Record.

2. Background

- 2.1 An Action Record has been devised to assist the Committee in tracking the decisions made by the Committee in the exercise of its functions.

3. Current situation / proposal

- 3.1 In order to assist the Governance and Audit Committee in ensuring that decisions made by the Committee are actioned and implemented, the Action Record is attached at **Appendix A**. The Action Record will be presented to each meeting of the Committee for approval.

4. Equality Impact Assessment (including Socio-economic Duty and Welsh Language)

- 4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the

review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

- 5.1 The well-being goals identified in the 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.

6. Climate Change and Nature Implications

- 6.1 There are no climate change implications arising from this report.

7. Safeguarding and Corporate Parent Implications

- 7.1 There are no safeguarding or corporate parent implications arising from this report.

8. Financial Implications

- 8.1 There are no financial implications arising from this report.

9. Recommendation

- 9.1 The Committee is recommended to note the Action Record and provide any comments, as appropriate.

Background documents

None.

Number	Date of Committee	Item/ Issue	Lead	Target Date	Action	Date for action to be brought to GAC.	Response
1.	30 Oct 25	Porthcawl Harbour	Corporate Director - Communities	TBD	To submit a report that provides Members with a comprehensive overview of the governance structure, reporting lines, and finances for Porthcawl Harbour.	TBD	ACTIONED – The Chief Executive has asked the Corporate Director – Communities to prepare the report. A date has not yet been agreed for its inclusion on of the Forward Work Programme (FWP) for the Committee.
2.	19 Sept 25	Update Report in Relation to Internal Audit Activity at Maesteg School and Penybont Primary School.	Democratic Services Manager/ Senior Democratic Services Officer - Scrutiny	Nov 25	The Committee requested that the system for Disclosure and Barring (DBS) checks in schools be referred for consideration by the Education and Youth Services Overview and Scrutiny Committee.	Nov 25	ACTIONED – The referral will be considered by the Education and Youth Services Overview and Scrutiny Committee for potential inclusion on its FWP at its next meeting on 24 November 2025.
3.	19 Jun 25	Audit Wales’ ‘Audit Enquiries to Those Charged with Governance and Management’ for the 2024-25 Audit	Chief Officer - Finance, Housing & Change	TBD	The Committee noted that it would be useful to know why the Council had sought to purchase a shipping container.	TBD	ACTIONED – A detailed investigation is being carried out to determine what took place and why the Council purchases shipping containers. Members will be updated in due course.

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Meeting of:	GOVERNANCE AND AUDIT COMMITTEE
Date of Meeting:	27 NOVEMBER 2025
Report Title:	HALF YEAR REVIEW OF ANNUAL GOVERNANCE STATEMENT ACTION PLAN
Report Owner / Responsible Chief Officer / Cabinet Member	CHIEF OFFICER – FINANCE, HOUSING AND CHANGE
Responsible Officer:	NIGEL SMITH, GROUP MANAGER – CHIEF ACCOUNTANT
Policy Framework and Procedure Rules:	Regulation 5 (2) of the Accounts and Audit (Wales) Regulations 2014 requires an authority to undertake, as part of its arrangements for corporate governance, an annual review of governance and report on internal control.
Executive Summary:	• The Annual Governance Statement provides an overall assessment of the Council's corporate governance arrangements and an appraisal of the controls in place to manage the Council's key risks and identifies where improvements need to be made. • The key risks and improvements are incorporated into an annual Action Plan, which is monitored during the year and progress on actions at the half-year review is reported to the Governance and Audit Committee.

1. Purpose of Report

- 1.1 The purpose of this report is to provide an update on the Action Plan that accompanied the Annual Governance Statement 2024-25 (AGS), setting out how the significant issues identified are being addressed in 2025-26.

2. Background

- 2.1 Regulation 5 (2) of the Accounts and Audit (Wales) Regulations 2014 requires an authority to undertake, as part of its arrangements for corporate governance, an annual review of governance and report on internal control.
- 2.2 The Annual Governance Statement 2024-25 was presented to the Governance and Audit Committee on 17 July 2025 and was subject to an audit review as part of the

audit of the Council's Statement of Accounts. A number of minor amendments were recommended by Audit Wales which have been included in the final AGS presented to the Governance and Audit Committee on 30 October 2025. This included the addition of school finances and the increase in the financial fragility of schools in the County Borough.

3. Current situation / proposal

- 3.1 Good corporate governance requires the active participation of Members and Officers across the Council. These arrangements are reviewed on an annual basis and the findings used to update the AGS. This helps to ensure the continuous improvement of the Council's corporate governance culture.
- 3.2 The AGS provides an overall assessment of the Council's corporate governance arrangements and an appraisal of the controls in place to manage the Council's key risks and identifies where improvements need to be made. The AGS 2024-25 is attached at **Appendix A**.
- 3.3 Local authorities are required to monitor and evaluate the effectiveness of their governance arrangements during the year. A review of the Action Plan for the year provides a basis for reviewing progress against each significant governance issue identified. The Action Plan is included at **Appendix B** together with an update on progress against each significant governance issue.

4. Equality implications (including Socio-economic Duty and Welsh Language)

- 4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report, therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

- 5.1 The well-being goals identified in the 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 because of this report.

6. Climate Change and Nature Implications

- 6.1 The climate change and nature implications were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the environment because of this report.

7. Safeguarding and Corporate Parent Implications

- 7.1 The safeguarding and corporate parenting implications were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon Safeguarding and Corporate parenting because of this report.

8. Financial Implications

- 8.1 There are no financial implications arising from this report.

9. Recommendation

- 9.1 It is recommended that the Committee:
- Consider the Annual Governance Statement Action Plan 2025-26 and progress on the actions to 30 September 2025.

Background documents

None

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Annual Governance Statement



Contents

1	Foreword
2	Governance Framework
3	Corporate Governance Arrangements
4	Governance Assessment
5	Audit Assurance
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1 Foreword

The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. It has a duty under the Local Government and Elections (Wales) Act 2021 to make arrangements and keep under review the extent to which it is exercising its functions effectively, using its resources economically, efficiently and effectively and to have in place effective governance for securing these requirements.

In discharging this overall responsibility, the Council must put in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and arrangements for the management of risk. It is necessary that our communities and those that use and pay for services, those who deliver services, and our partners and suppliers, have confidence in our governance arrangements. They must be assured that our services are provided effectively and efficiently and delivered on a consistent basis, that public money is safeguarded and properly accounted for, and that decisions are taken transparently and lawfully.

The Local Government and Elections (Wales) Act 2021 requires councils to undertake an annual assessment of performance, and answer the following questions:

- Is the Council exercising its functions effectively?
- Is the Council using its resources economically, efficiently and effectively?
- Does the Council have effective governance in place for securing the above?

The Council's [annual self-assessment](#) has been published and sets out responses to the questions above for the 2023-24 financial year - the self-assessment for 2024-25 will be reported in autumn 2025. The self-assessment confirms that the Council has good governance in place. This statement sets out the Council's assessment of its governance for 2024-25.

The Cabinet and Corporate Management Board are confident that the governance arrangements operated effectively in supporting the Council in meeting its obligations and responsibilities. There are always opportunities to make improvements, and these are set out within this statement and will be addressed during the forthcoming year.



Cllr John Spanswick
Leader of the Council



Jake Morgan
Chief Executive

2 Governance Framework

What is Corporate Governance?

The Council has a key role in governing and leading our community. Effective local government relies on public confidence in Elected Members and Council Officers. Corporate governance comprises the systems, processes, culture and values by which the Council is directed and controlled, led and held to account, and how it engages with stakeholders. It is also about the way that Councillors and employees think and act.

The Governance Framework enables the Council to monitor the achievement of its strategic objectives and to consider whether they have led to the delivery of appropriate, cost-effective services.

What this Statement tells you

This Statement describes the extent to which the Council has complied with its Code of Corporate Governance and the requirements of the Accounts and Audit (Wales) Regulations 2014 and the Accounts and Audit (Wales) (Amendment) Regulations 2018 for the year ended 31 March 2025.

It also sets out how the Council has responded to governance issues identified during 2024-25 and actions to be undertaken during 2025-26 following an annual review of the Governance Framework.

The Statement has been prepared in accordance with the 2016 guidance: '[Delivering Good Governance in Local Government Framework](#)' produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives and Senior Managers (SOLACE).



The Council's Governance Responsibilities

The Council must consider the longer-term impact of any decisions it makes and should work collaboratively with other public bodies to improve well-being in Wales.¹

As a public body the Council has to ensure it delivers sustainable social, cultural, environmental and economic outcomes as a key focus of its governance process and structures. This is achieved by:

- behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law; and
- ensuring openness and comprehensive stakeholder engagement.

The Council's Code of Corporate Governance sets out its commitment to, and responsibility for, ensuring that there is a sound system of governance in place. The [Code of Corporate Governance](#) is reviewed annually, and presented to the Governance and Audit Committee for approval, and is available on the Council's website.

The Council's Code of Corporate Governance sets out the seven principles of good governance in line with CIPFA's 'Delivering Good Governance in Local Government: Framework'.

	Bridgend County Borough Council Code of Corporate Governance The Council's Governance Principles are based on the following:
A	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
B	Ensuring openness and comprehensive stakeholder engagement
C	Defining outcomes in terms of sustainable economic, social and environmental benefits
D	Determining the interventions necessary to optimise the achievement of the intended outcomes
E	Developing the entity's capacity, including the capability of its leadership and the individuals within it
F	Managing risks and performance through robust internal control and strong public financial management
G	Implementing good practice in transparency, reporting, and audit to deliver effective accountability

The Council's evaluation against these seven principles is detailed in the Code of Corporate Governance, highlighting the actions that demonstrate good governance and the evidence that supports these actions.

¹ Well-being of Future Generations (Wales) Act 2015

The Council's Governance Framework

The Governance Framework comprises the systems, processes and values by which the Council is directed and controlled and the means by which it accounts to, engages with and leads the local community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to make appropriate use of, and prevent loss of, public funds. It also assists with managing the risk of failure to achieve policies, aims and objectives. It does not eliminate all the risk; the system of internal control is designed to identify and prioritise risks, evaluate the likelihood of those risks materialising and manage their impact.

To review the effectiveness of the governance framework, assurances are provided to, and challenged by, the Governance and Audit Committee, Scrutiny Committees, Standards Committee, Council, Cabinet and Corporate Management Board as appropriate. In addition, the Chief Officer – Finance, Housing and Change promotes and delivers good financial management, and the Monitoring Officer promotes and delivers legal and ethical assurance.

Decision Making and Responsibilities

The Council consists of 51 elected Members with an elected Leader and Cabinet who are supported and held to account by Scrutiny Committees. The Council's [constitution](#) sets out how the Council operates, how decisions are made and the procedures for ensuring that the Council is efficient, transparent and accountable to local people. It contains the basic rules governing the Council's business and sets out a list of functions and decisions exercisable by officers under delegated powers. It also contains the rules and protocols by which the Council, Members and officers operate.

Local Government and Elections (Wales) Act 2021

The Local Government and Elections (Wales) Act received Royal Assent on 20 January 2021. The Act is a substantial piece of legislation covering electoral reform, public participation, governance and performance and regional working. There are many reforms within the Act, however, in summary the Act introduced:

- Reform of electoral arrangements for local government, including extending the voting franchise to 16- and 17-year olds;
- Introduction of a general power of competence;
- Reforming public participation in local government;
- Reforms around democratic governance and leadership;
- Collaborative working;
- Reform of the performance and governance regime; and
- Powers to facilitate voluntary mergers of principal councils.

The Act continues to have a wide-ranging impact on the organisation, powers, performance measurement and governance of the Council. From May 2022 the composition of the Governance and Audit Committee changed, and one-third of its members are required to be lay members, including the Chair of the Committee. For the Council the Governance and Audit Committee now comprises 8 elected

members and 4 lay members. Responsibilities assumed by the Committee include:

- a role in reviewing the Council's self-assessment report and making any recommendations for change;
- consideration of the outcome and response to a panel performance assessment of the Council; and
- responsibility for making reports and recommendations in relation to the authority's ability to handle complaints effectively.

Role of the Governance and Audit Committee

The **Governance and Audit Committee** is a statutory Committee that provides independent assurance on the Council's internal control environment. It consists of 8 Councillors and 4 Lay Members. Its main functions are:

- Review, scrutinise and issue reports and recommendations in relation to the Council's financial affairs.
- Review, scrutinise and issue reports and recommendations on the appropriateness of the Council's risk management, internal control, arrangements to secure value for money and corporate governance arrangements.
- To consider the report on the annual risk assessment, any interim reports and the Corporate Risk Management Policy.
- Oversee the Council's internal and external audit arrangements (including the performance of external providers of Internal Audit) and review its financial statements.
- To approve the Internal Audit Charter.
- To approve the risk-based internal audit plan and to approve significant interim changes to the risk-based internal audit plan.
- To consider and approve the Head of Internal Audit's annual report and opinion, a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.
- To consider reports from Internal Audit on agreed recommendations not implemented within a reasonable timescale and approve necessary remedial action.
- To be responsible for ensuring effective scrutiny of the Treasury Management function, Strategy and Policies.
- To monitor the Council's Anti-Fraud and Bribery Strategy, Anti-Money Laundering Policy and Anti-Tax Evasion Policy
- To review and approve the Council's Annual Governance Statement and Code of Corporate Governance.
- To review and approve the Annual Statement of Accounts and appropriateness of the accounting policies and whether they have been followed correctly, and to consider whether there are any concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
- To review and consider reports from the External Auditor on the Council's performance, financial probity and corporate governance, and to receive reports from other external regulators as appropriate.
- To review and assess the Council's ability to handle complaints effectively and make recommendations in this respect.
- To review the Council's draft self-assessment report on its performance and, if deemed necessary, make recommendations for changes to the conclusions.

3 Corporate Governance Arrangements

Bridgend County Borough Council is committed to ensuring good governance principles and management practices are adopted in all business activities to ensure public trust. The arrangements the Council has for Corporate Governance is set out below.

1	Bridgend County Borough Council Code of Corporate Governance	The Council's Code of Governance provides a public statement that sets out the way in which the Council meets and demonstrates compliance with the CIPFA Governance principles.
2	The Governance Framework	The Council's Code is underpinned by a Governance Framework which comprises the policies, procedures, behaviours and values by which the Council is governed and controlled.
3	The Annual Governance Statement	The Annual Governance Statement provides assurances regarding the Council's Governance arrangements, together with identifying areas of future focus and improvement. The purpose of the Annual Governance Statement is to report publicly on the extent to which the Council complies with its Code of Corporate Governance. It identifies those areas which have been identified as needing improvement following self-assessment.
4	Annual Governance Statement Action Plan	The Council continues to review the areas for improvement identified within the Governance statement which are monitored through the Annual Governance Statement Action Plan.

4 Governance Assessment

Sources of assurance for the Governance assessment are set out below.

Assurance required	Sources of assurance	Assurances received
Delivery of Corporate Plan priorities	Corporate Plan Directorate Business Plans Service Plans Corporate Performance Framework Corporate Plan Delivery Plan Panel Performance Assessment	Corporate Self-Assessment report
Services are delivered economically, efficiently and effectively	Quarterly Performance monitoring at Cabinet/Corporate Management Board Corporate Overview and Scrutiny Committee	Corporate Self-Assessment report Scrutiny Committees and reviews Annual Self-Assessment of the Governance & Audit

	Regulatory Tracker.	Committee Audit Wales thematic reviews
Management of risk	Risk Management Framework	Governance and Audit Committee review of risk Audit Wales external challenge
Effectiveness of internal controls	Constitution and Scheme of Delegation, including contract procedure rules and financial procedure rules Strategic Leadership Team – Cabinet & Corporate Management Board	External audit reports Internal audit reports
Community engagement & public accountability	Forward Work Programme Complaints Policy Participation and Engagement Strategy	Community Engagement Feedback Ombudsman Reports
Procurement processes	Contract Procedure Rules	Value for money
Roles & responsibilities of Members & Officers	Head of Paid Service Monitoring Officer & S151 Officer	External Inspections eg Estyn, Audit Wales, Care Inspectorate Wales.
Standards of conduct & behaviour	HR Policies & procedures Members' Code of Conduct Officers' Code of Conduct	Complaints and compliments received
Training & development of Members & Officers	Corporate Learning & Development Plan Member Development Plan	Staff survey Performance Development Reviews – appraisal process
Compliance with laws & regulations, internal policies & procedures	Constitution Council Policies Welsh Language Standards Health & Safety Policy Internal Audit reports Whistleblowing Policy Anti-Fraud and Bribery Strategy Anti Money Laundering Policy Anti-Tax Evasion Policy	External Audit reviews Internal Audit reviews Independent external reviews – Estyn, Care Inspectorate Wales.

Audit Wales have undertaken and reported on a number of reviews during the year and these have been reported to the Governance and Audit Committee. The key outcomes of the reviews are set out below.

Report	Key outcomes
Financial Sustainability Review – Bridgend County Borough Council (August 2024)	The purpose of this report was to provide assurance that councils have proper arrangements to support their financial sustainability and to explain councils' financial position and the key budget pressures and risks to their financial sustainability. Overall, the audit found that the Council understands its financial position with good arrangements to support its financial sustainability which it flexes and adapts but is at the early stage of developing its long-term approach. Two recommendations were put forward in the report, and these were :- • To strengthen the Council's approach to financial sustainability, the Council should develop a savings plan across the timescale of the Medium Term Financial Plan, to clearly show how the funding gap will be addressed or clearly communicate the challenge where this is not possible. • The Council should strengthen its arrangements to ensure the impact of its financial position and Medium Term Financial Plan on communities and on the delivery of its well-being objectives is reported to members to enable them to monitor and address any impacts.
Review of Decision Making Arrangements – Bridgend County Borough Council (September 2024)	The purpose of this report was to gain assurance that the Council has proper decision-making arrangements to secure value for money in the use of its resources. Overall, the audit found that the Council generally has proper decision-making arrangements in place but weaknesses in forward planning and pre-decision scrutiny are undermining their effectiveness. Five recommendations were proposed :- • The Council should ensure that its published forward work programme for committees is accessible, comprehensive, and covers a longer time frame than the current 4-month period to give more opportunity for robust pre-decision scrutiny and provide greater transparency around the decision-making process for both Members and the public. • The Council should ensure that its scheme of delegation is updated, to mitigate the risk of decisions being taken without the proper authority. • The Council should ensure that there is clarity on the role of scrutiny in the decision-making process. The lack of clarity on the role of the Overview & Scrutiny committees, particularly in relation to pre-decision scrutiny is limiting Overview & Scrutiny committees' ability to contribute fully and effectively to the decision-making process. • The Council should ensure that it provides greater transparency regarding the remit of the different Overview & Scrutiny committees. Naming the Overview & Scrutiny committees 1, 2

	and 3 does not help with transparency of the remit of the committees, particularly from a public perspective. It is also a potential barrier to encouraging public involvement in the scrutiny process. The Council should ensure that Members receive, and are encouraged to access, a relevant training programme to ensure they are well equipped to understand and undertake their role. This should include focussed training for specific roles, e.g. chairing skills.
Setting of Wellbeing Objectives – Bridgend County Borough Council (September 2024)	The purpose of this report was to assess the extent to which Bridgend County Borough Council has acted in accordance with the sustainable development principle when setting its well-being objectives. The audit found the Council has applied the sustainable development principle when setting its well-being objectives, but there are opportunities to build on how it involves citizens and how it intends to work with partners. There were three recommendations :- - The Council should ensure that it covers the full range of statutory requirements when developing its next well-being statement, including: - how it considers it has set well-being objectives in accordance with the sustainable development principle; and - how it proposes to ensure resources are allocated annually for the purpose of taking steps to meet its well-being objectives. - The Council should build on its current approach to engagement by considering ways to: - draw on citizens' views to inform the development of the Well-being objectives at an early stage; and - ensure that it is involving the full diversity of the population. - The Council should clearly set out in the corporate plan how it intends to work with partners to support the delivery of its well-being objectives.

Managing Risk

The Council faces a range of risks as would be expected from the broad range of services it delivers and activities it is engaged with. On a day-to-day basis operational risk arises from the challenge of ensuring sufficient capacity and capability to advise on, and to deliver, the key policy objectives of the Council.

The Council has developed a robust approach to the management of risk. The Corporate Risk Management Policy is aligned with Directorate Business Plans and the Council's performance management framework. The Council defines risk as: 'Any potential development or occurrence which, if it came to fruition, would jeopardise the Council's ability to:

- achieve its well-being objectives;
- provide services as planned; or
- fulfil its statutory duties, including the duty to make arrangements to secure continuous improvement.'

Risks are viewed from both a Service and Council-wide perspective which ensures the key risks are distilled in the [Corporate Risk Assessment](#). The Council has seen increasing uncertainty and risk, particularly in relation to the current economic climate and the financial challenges the Council faces. The Risk Assessment sets out how the Council is addressing these risks and the mitigating actions it will put in place to reduce them. It is regularly reviewed and challenged by both senior management and the Governance and Audit Committee. It is not possible to eliminate all risk of failure to meet the targets in the Council's policies, aims and objectives and cannot therefore provide absolute assurance of effectiveness, but one of reasonable assurance.

The Council has in place Risk Management policies and guidance used by all departments. This enables staff to identify risks, prioritise them and implement actions to mitigate them, in a consistent and timely manner. Training was rolled out to all directorate management teams and the roles and responsibilities at each stage of the process outlined. Directorate Business Plans were revised to ensure that processes and actions are aligned with the corporate risk management process.

Changes at a corporate level places risk upon the Council. A new Chief Executive has been appointed and will take up his role in July 2025. There may be an impact on the Council as the new Chief Executive settles in the role over the forthcoming period.

Financial Management

The financial management of the Council is conducted in accordance with all relevant legislation and the Constitution. The Council has in place Financial Procedure Rules, Contract Procedure Rules, a specific Financial Scheme for Schools, and the scheme of delegation of functions also provides the framework for financial control. The Chief Officer – Finance, Housing and Change is responsible for establishing a clear framework for the management of the Council's financial affairs and for ensuring that arrangements are made for their proper administration.

The Council's ability to deliver savings and contain its expenditure within its overall budget is well established. However, the Council faces significant challenges in the future in the face of uncertain funding levels and cost pressures, the ongoing impact of the cost-of-living crisis and the conflict in the Ukraine. The Council estimates that it will need to generate approximately £40 million of savings over the period 2025-26 to 2028-29. The Medium-Term Financial Strategy has taken account of known cost pressures and priority areas in line with the Corporate Plan and undertaken extensive consultation to ensure a robust process. To ensure greater involvement of stakeholders in the development of the Medium Term Financial Strategy a three week consultation 'Time To Talk' was undertaken between 6 January 2025 and 26 January 2025, the emphasis of which was to seek citizen's views on how we should address the budget situation. It was recognised that the budget planning for 2025-26 was still extremely difficult, and the Council is facing even more cost pressures than experienced in previous years. The results were collated and used to further inform final decisions on the Medium Term Financial Strategy. The Medium Term Financial Strategy can be found on the Council's website [here](#). Welsh Government has given no indication of funding levels for future years. Given this uncertainty, the Council has developed detailed budgets for 2025-26 but can only make assumptions for future years based on a range of funding scenarios.

The Council has in place robust arrangements for effective financial control through the Council's accounting procedures, key financial systems and the Financial Procedure Rules. Arrangements in place to demonstrate good financial control include established budget planning procedures and regular budget monitoring reports to Cabinet and Corporate Overview and Scrutiny Committee, as well as detailed information to budget holders. The Council prepares its Annual Accounts as required by the Accounts and Audit (Wales) Regulations and in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom.

Compliance with the CIPFA Financial Management Code of Practice

The Chartered Institute of Public Finance and Accountancy (CIPFA) launched the Financial Management Code of Practice (FM Code) in November 2019. The FM Code was developed in the context of increasing concerns about the financial resilience and sustainability of local authorities.

The FM Code sets out the principles by which authorities should be guided in managing their finances and the specific standards that they should, as a minimum, seek to achieve. It clarifies how Chief Finance Officers should satisfy their statutory responsibility for good financial administration as required in section 151 of the Local Government Act 1972 and emphasises the collective financial responsibility of the whole leadership including the relevant elected members.

Whilst the Code is designed to be flexible to the nature, needs and circumstances of individual authorities, it is up to each authority to determine the extent to which it complies with the FM Code and to identify what action it may wish to take to better meet the standards that the FM Code sets out. In its Guidance Bulletin 06 (*Application of the Good Governance Framework 2020/21*) CIPFA stated that the Annual Governance Statement should include the overall conclusion of an assessment of the organisation's compliance with the principles of the FM Code. Also, that where there are outstanding matters or areas for improvement, these should be included in the action plan. The Regional Internal Audit Service undertook a review of the Council's compliance with the FM Code during 2024-25 and provided an audit opinion of Substantial Assurance, and that a number of strengths and areas of good practice were evident.

The Council's assessment of its compliance with the 19 Standards outlined in the FM Code for 2024-25 identified that the Council could demonstrate compliance with all of the Standards, but that further actions could be taken to enhance compliance during 2025-26. These actions are included in the Annual Governance Statement Action Plan for 2025-26 and are to:

- Review and update the Council's Financial procedures and policies as required e.g. Financial Procedure Rules, Financial Scheme for Schools, Fees and Charges Policy, to reflect changing circumstances and processes as a result of the challenging financial climate;
- Provide additional training to full Council and schools, as required, on Budget Management, Capital Strategy and Earmarked Reserves;
- Continue to develop budget reduction proposals for the full life of the MTFS and a high level of monitoring of achievement of existing reductions; and
- Try to improve and widen the reach of the budget consultation process to ensure more meaningful, and specific responses.

Progress against these are included in Section 6 – Improving Governance.

5 Audit Assurance

Audit and Audit Assurances

The Council is audited externally by the Auditor General for Wales, supported by Audit Wales. The objectives of this are to obtain assurance on whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; that the accounts have been prepared in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom; and to issue an opinion thereon. They also assess our arrangements for securing economy, efficiency and effectiveness in the use of resources.

In 2024 the External Auditor gave an unqualified audit opinion on the financial statements for 2023-24. Audit Wales also audit a number of grant claims and in the year completed 5 audits of grants and returns. In addition, Audit Wales undertake reviews of various services and also performance reviews throughout the year, the outcome of which are reported to the Governance and Audit Committee.

Internal Audit is a statutory requirement within Local Government. The Council's internal audit is undertaken by the Regional Internal Audit Service, a partnership shared service between Bridgend County Borough Council, Merthyr Tydfil County Borough Council hosted by the Vale of Glamorgan Council.

The Head of Internal Audit's annual opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control for 2024-25 is:

"Reasonable Assurance"

The opinion states that, based on the work completed by the Regional Internal Audit Shared Service for the financial year, no significant cross-cutting control issues have been identified that would impact on the Council's overall control environment. 86% of the agreed plan has been achieved indicating good internal audit coverage across all service areas. The weaknesses that have been identified are service specific. Audit opinions have been presented to Governance and Audit Committee throughout the year as summarised below.

Audit Opinion	Number	%
Substantial assurance	10	23
Reasonable assurance	29	68
Limited assurance	4	9
No assurance	0	0
Total	43	100

91% of Internal Audit opinions issued were positive which provided a good level of assurance on the effectiveness of the control environment; there were no 'No Assurance' opinions issued.

All of the 6 audits that were deferred from 2023-24 have been completed. There are 3 planned audits ongoing at the end of 2024-25 and a further 4 have been deferred to the 2025-26 audit plan. All recommendations made to improve governance, risk management and control during 2024-25 have been accepted by operational management and are at various stages of implementation. Progress on implementation of agreed Internal Audit recommendations and the progress of completion of the Internal Audit Plan was reported quarterly to Governance and Audit Committee.

The Governance and Audit Committee also receives a regulatory tracker twice-yearly. This was introduced to cover all regulators and all completed inspections and their recommendations for the Council. The tracker focuses on amber and red rated recommendations, being adequate and unsatisfactory rated recommendations, whilst the Subject and Overview Scrutiny Committees receive the report to include all recommendations irrespective of rating.

6 Improving Governance

A number of significant issues were identified in the Council's 2023-24 Annual Governance Statement. The progress made on the significant issues is shown below:

6.1 Progress on issues raised in 2023-24 that were addressed in 2024-25

Issue	Governance Principle	What the issue was	Outcome of actions taken
Medium to long term financial management	F	The impact of budget reductions is no longer sustainable through top-slicing of budgets, and the focus will need to turn to reductions in service delivery and the potential for the Council to cease providing some services.	The budget setting process was completed at the Council meeting on 26 February 2025. Meetings were held with political groups in December enabling them to comment on the proposals as they were at that time which enabled members to be better informed of the Council's budgets. Two focused meetings were held with Budget Research Evaluation Panel in December looking at Education / Schools and Social Care and Wellbeing. Members gained a better understanding of these areas to help support their roles in the budget setting process.
Recruitment	E	Difficulties remain in certain areas for recruitment of staff.	There has been continued improvement with the recruitment of Childrens Social Workers as result of efforts by the service. The service will need to develop longer term proposals over the next 12 months. Some of the principles need to be considered by other areas that are experiencing difficulty in recruiting. This includes alternatives such growing their own via apprentices or graduates.
Decarbonisation (carried forward from 2023-24)	D	Whilst the Council has in place a Decarbonisation 2030 strategy, it has not fully identified the resources needed to implement the strategy nor how partners may help to deliver the strategy ambitions.	The Carbon Trust have been commissioned to review our progress towards the 2030 zero carbon objective, governance arrangements linked to this task and to provide a high level cost for the objective. The first draft of their report was presented to Subject Overview and Scrutiny Committee 3 on the 7th April 2025. Officers will now review the report and scrutiny feedback and in due course present a report to Cabinet with changes to the action plan and governance on the 2030 journey. Of note the broad cost of £59.2 million pounds to implement proposed initiatives has

Issue	Governance Principle	What the issue was	Outcome of actions taken
			highlighted the scale of the task and high level of Welsh government financial support that will be needed.
Use of performance information (service user perspective)	C	The Council's needs to ensure that performance information enables senior leaders to understand the service user perspective and to plan services accordingly.	We are participating in the new Welsh Council's Performance Information Community of Practice aimed at enhancing the quality of performance information (particularly focused on responding to the Audit Wales criticisms across Wales) and providing opportunities to review performance management arrangements, share best practice, and collaborate on data development. The National Resident Survey (WLGA/Data Cymru) ran in the Autumn and findings will now be analysed.
Improved Financial Management	G	The Council's assessment of its compliance with the 19 Standards outlined in the FM Code for 2023-24 identified that the Council could demonstrate compliance with all of the Standards, but that further actions could be taken to enhance compliance during 2024-25	The revised Finance Procedure Rules were agreed by Cabinet and noted by Council in January 2025. The budget continues to be closely monitored and reported to Cabinet on a quarterly basis. More briefings for members have also been provided A series of social media posts were put out in the Autumn to raise awareness of the Council's budget position and explain how the money is spent in year. This preceded the full budget consultation which was completed in January 2025
Digital Strategy	D	An Audit Wales review found weaknesses in the Council's strategic approach to managing and delivering its digital strategy. The Council's digital strategy 2020-24 is not expressed as a set of timebound measurable objectives and milestones. In the absence of clear objectives and measure of success, the Council cannot easily understand whether it is achieving its intended outcomes and value for money. The review also found that the Council has not consulted with all stakeholders, nor has costed the delivery of its digital strategy or savings achievable.	The draft Digital Strategy is now complete and has taken account of the issues raised by Audit Wales together with the key priorities for the Council going forward. A consultation process on the document will start in May 2025

6.2 Issues raised in 2024-25 that will be addressed in 2025-26

Based on a review of the governance framework, and an assessment of compliance with the CIPFA Financial Management Code, the following significant issues identified in 2024-25 will be addressed in 2025-26 with the links to the [Governance Principles](#) on page 5:

Issue	Governance Principle	What the issue was	Proposed actions to address issue
Value for Money	G	Update the Socially Responsible Procurement Strategy	The Council has a Socially Responsible Procurement Strategy for 2021-2024, aimed at supporting the foundational economy, supporting implementation of the Council's 2030 Decarbonisation Strategy and the circular economy, maximising the delivery of social value and community benefits, and delivering value for money whilst considering the whole life cost, amongst others. The Strategy is being updated following the implementation of the Procurement Act 2023 to demonstrate how the Council will continue to secure value for money and manage demand. This will be finalised by the Autumn 2025. The strategy will be accompanied by a Development Plan with key milestones. This will be reviewed annually by CMB/ CCMB.
Waste	E	Transfer of Waste Service back to Council	The Waste Service arrangements will transfer back into the Council in July 2027. This project will be resource intensive and a number of officers will be involved from across the Council. An Internal Governance Board and a Waste Transition Board have been established to ensure the project is delivered on time and within the budget envelope.
Financial Management and Sustainability	E	Provide additional training to full Council and Governance and Audit Committee Members as required on Budget Management, Capital Strategy, Treasury Management and Earmarked Reserves.	A wide range of financial training has previously been provided to members, but to ensure members, including new members, maintain and develop their understanding of key financial issues, it is important to provide training on a regular basis. Member briefings will be provided on subjects such as the medium term financial strategy, budget monitoring, treasury management

Issue	Governance Principle	What the issue was	Proposed actions to address issue
			and earmarked reserves as needed. The Local Management of Schools Officer provides a dedicated Finance training session to new School Governors. There is also a planned Professional Development training session scheduled for Summer 2025 covering 'Managing a Deficit Budget' which will be available for Head teachers, Governors and School Finance Officer.
Monitoring Financial Performance	E	A full review of Budget Research and Evaluation Panel (BREP), including its terms of reference, is undertaken at the start of the financial year.	The Regional Internal Audit Service (RIAS) undertook an audit of 'Budget Savings 2023/24' and published its final report in April 2024. The RIAS provided an audit opinion of Substantial Assurance. One of the low level recommendations, which were agreed by the Chief Officer – Finance, Housing and Change, and will be implemented going forward: In line with the recommendations accepted by Cabinet, a full review of BREP, including its terms of reference, is undertaken at the start of the financial year. In addition, the structure of the Scrutiny committees has been amended this year. This will result in COSC taking the lead on the budget scrutiny process.
School finances	F	There is an increase in the financial fragility of schools in the Borough and schools having to use their balances to fund activity with an increased risk of schools going into deficit.	School governors are responsible for monitoring and reporting school finance positions. Work is being done with schools to understand the impact of any budget reductions on individual schools. A Schools Deficit Management Group, consisting of headteachers and officers, has been reviewing the position and will be providing updates and recommendations for next steps to informal Cabinet. The finance team are also working closely with schools on deficit recovery plans to bring the deficits back into balance in line with the criteria set out in the Financial Scheme for Schools.
Recruitment	E	Difficulties remain in certain areas for recruitment of staff.	Targeted recruitment continues in certain key areas, with bespoke

Issue	Governance Principle	What the issue was	Proposed actions to address issue
			recruitment packages being developed as appropriate. We continue to work regionally and nationally to develop solutions that will not destabilise the job market

These issues will be monitored via a detailed action plan during 2025-26, with the responsible officer and deadline for implementation identified for each action and reported to Cabinet/Corporate Management Board and to the Governance and Audit Committee.

7 Assurance Statement

Governance arrangements have effectively supported the Council through the reporting period. Decisions are subject to effective external and internal scrutiny and where weaknesses are found, action plans are put in place and monitored. Based on this, subject to the above issues being resolved, we can provide an overall reasonable assurance that Bridgend County Borough Council's governance arrangements remain fit for purpose.

Steps to address the matters referred to above will be taken to further enhance our governance arrangements.

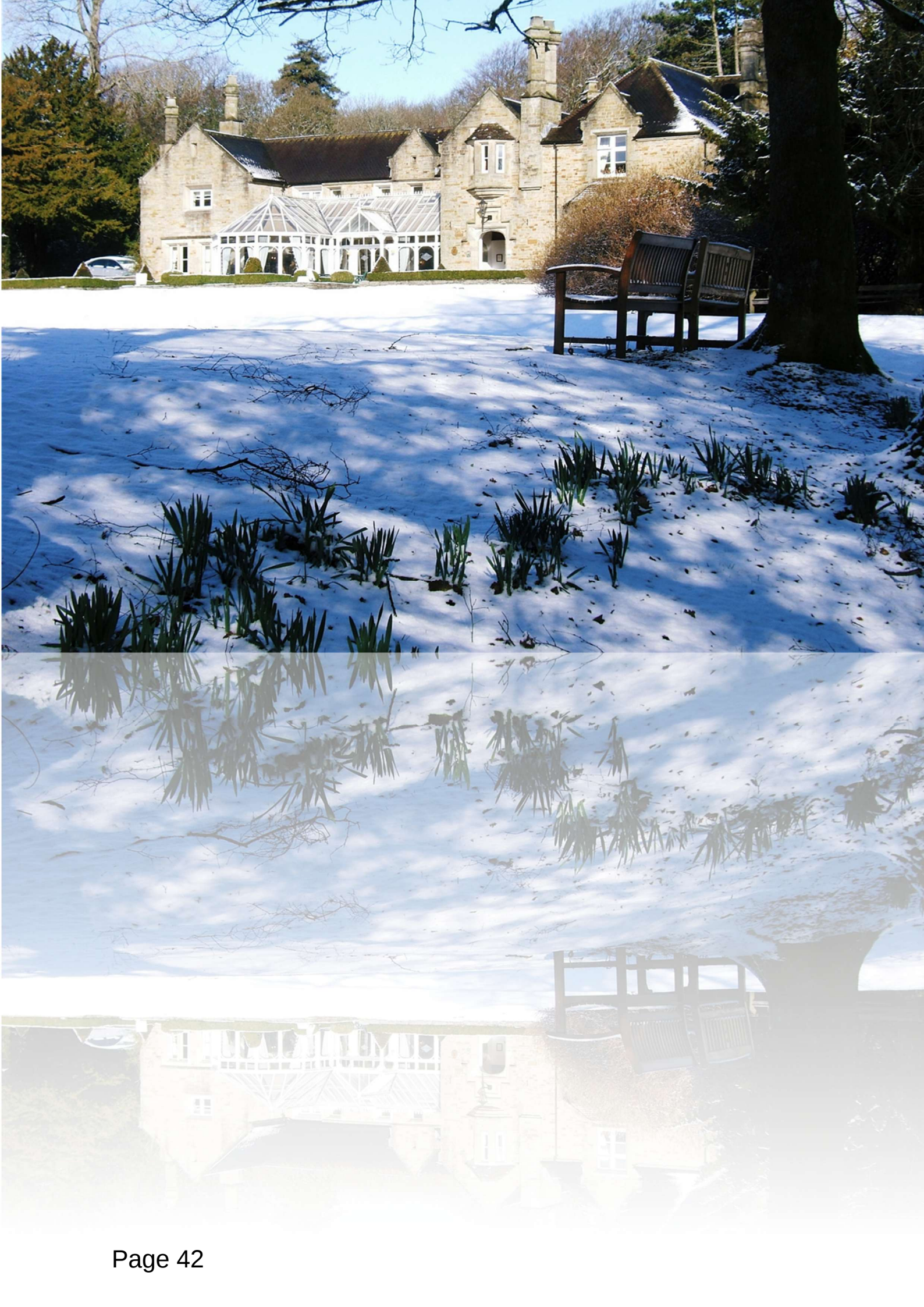
Leader

Date: October 2025

Chief Executive

Date: October 2025

Picture back cover: Bryngarw Country Park



Annual Governance Statement Action Plan 2025-26 – half year review

Issue	Governance Principle	What the issue was	Proposed actions to address issue	Responsible Officer	6-month progress update
Value for Money	G	Update the Socially Responsible Procurement Strategy	The Council has a Socially Responsible Procurement Strategy for 2021-2024, aimed at supporting the foundational economy, supporting implementation of the Council's 2030 Decarbonisation Strategy and the circular economy, maximising the delivery of social value and community benefits, and delivering value for money whilst considering the whole life cost, amongst others. The Strategy is being updated following the implementation of the Procurement Act 2023 to demonstrate how the Council will continue to secure value for money and manage demand. This will be finalised by the Autumn 2025. The strategy will be accompanied by a Delivery Plan with key milestones. This will be reviewed annually by CMB/ CCMB.	Rachel Jones, Procurement	The updated Socially Responsible Procurement Strategy is due to be presented to Cabinet in the next quarter for approval.

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Issue	Governance Principle	What the issue was	Proposed actions to address issue	Responsible Officer	6-month progress update
Waste	E	Transfer of Waste Service back to Council	The Waste Service arrangements will transfer back into the Council in July 2027. This project will be resource intensive and a number of officers will be involved from across the Council. An Internal Governance Board and a Waste Transition Board have been established to ensure the project is delivered on time and within the budget envelope.	Zak Shell, Head of Operations, Community Services	SLR Consultancy has been appointed to assist with the project, task logs for all service areas created and project leads by discipline are in place. Monthly progress updates being provided to Transition Board with RAG rating by area.
Financial Management and Sustainability	E	Provide additional training to full Council and Governance and Audit Committee Members as required on Budget Management, Capital Strategy, Treasury Management and Earmarked Reserves.	A wide range of financial training has previously been provided to members, but to ensure members, including new members, maintain and develop their understanding of key financial issues, it is important to provide training on a regular basis. Member briefings will be provided on subjects such as the medium term financial strategy, budget monitoring, treasury management and earmarked reserves as needed. The Local Management of Schools Officer provides a dedicated Finance training	Carys Lord, Chief Officer Finance, Housing and Change	Training has been provided during the financial year as follows: 8 September 2025 – training to all Governance and Audit Committee Members on the purpose and terms of reference of GAC, role of Audit Wales, internal audit and lay members. 10 September 2025 – training for all Members and Lay Members on Fraud. Other briefings, eg on the budget, will be provided during the latter part of the year.

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Issue	Governance Principle	What the issue was	Proposed actions to address issue	Responsible Officer	6-month progress update
			session to new School Governors. There is also a planned Professional Development training session scheduled for Summer 2025 covering 'Managing a Deficit Budget' which will be available for Head teachers, Governors and School Finance Officer.		Governor training is provided termly and a professional development session on Managing a Deficit Budget was held on 4 June 2025 for headteachers, governors and school finance officers. 15 schools attended. 22 staff attended the training session.
Monitoring Financial Performance	E	A full review of Budget Research and Evaluation Panel (BREP), including its terms of reference, is undertaken at the start of the financial year.	The Regional Internal Audit Service (RIAS) undertook an audit of 'Budget Savings 2023/24' and published its final report in April 2024. The RIAS provided an audit opinion of Substantial Assurance. One of the low level recommendations, which were agreed by the Chief Officer – Finance, Housing and Change, and will be implemented going forward: In line with the recommendations accepted by Cabinet, a full review of BREP, including its terms of reference, is undertaken at the start of the financial year. In addition, the structure of the Scrutiny committees has	Carys Lord, Chief Officer, Finance, Housing and Change	A report was presented to Corporate Overview and Scrutiny Committee in April 2025, and a further report in July 2025, outlining proposals for a new Scrutiny Budget Working Group, to replace the previous Budget Research and Evaluation Panel. The reports outlined the structure and terms of reference of the new Working Group, and proposals for how this would be taken forward. During the last 6 months there have been meetings

APPENDIX B

Issue	Governance Principle	What the issue was	Proposed actions to address issue	Responsible Officer	6-month progress update
			been amended this year. This will result in COSC taking the lead on the budget scrutiny process.		of the full working group, the steering group and deep dive panels into specific services. The working group is due to present its recommendations to Cabinet in December.
School finances	F	There is an increase in the financial fragility of schools in the Borough and schools having to use their balances to fund activity with an increased risk of schools going into deficit.	School governors are responsible for monitoring and reporting school finance positions. Work is being done with schools to understand the impact of any budget reductions on individual schools. A Schools Deficit Management Group, consisting of headteachers and officers, has been reviewing the position and will be providing updates and recommendations for next steps to informal Cabinet. The finance team are also working closely with schools on deficit recovery plans to bring the deficits back into balance in line with the criteria set out in the Financial Scheme for Schools.	Lindsay Harvey, Corporate Director	The Finance Team continue to work closely with schools in managing and monitoring their budgets, particularly those with significant deficit budgets, who are required to attend termly support and review meetings with LA officers. These meetings are in accordance with the deficit budget protocol included in the Bridgend Financial Scheme for Schools. Deficit recovery plans have been submitted and approved, where appropriate, and progress will continue to be closely monitored throughout the financial year. Individual School

APPENDIX B

Issue	Governance Principle	What the issue was	Proposed actions to address issue	Responsible Officer	6-month progress update
					balances are reported regularly to Financial Performance and Monitoring (PFM) Board, and quarterly to Cabinet, at a high level. School balances have recently been discussed at recent Cabinet meetings and as part of 'Deep Dive' exercises.
Recruitment	E	Difficulties remain in certain areas for recruitment of staff.	Targeted recruitment continues in certain key areas, with bespoke recruitment packages being developed as appropriate. We continue to work regionally and nationally to develop solutions that will not destabilise the job market	Paul Miles, Human Resources and Organisational Development	Working alongside services we continue to promote and market our hard to fill posts.

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Meeting of:	GOVERNANCE AND AUDIT COMMITTEE
Date of Meeting:	27 NOVEMBER 2025
Report Title:	TREASURY MANAGEMENT HALF YEAR REPORT 2025-26
Report Owner: Responsible Chief Officer / Cabinet Member	CHIEF OFFICER – FINANCE, HOUSING AND CHANGE
Responsible Officer:	NIGEL SMITH GROUP MANAGER – CHIEF ACCOUNTANT
Policy Framework and Procedure Rules:	Para 23.5 Financial Procedure Rules require that the Chief Finance Officer shall report quarterly to the Cabinet, summarising borrowing and investment activity and indicating compliance with any statutory or Council approved guidelines together with a half yearly and an annual report to Council.
Executive Summary:	The report provides an update of Treasury Management activity for the half year to 30 September 2025. As at 30 September 2025 the Council had £93.50 million of long term debt, £2.32 million of Salix loans (interest free), £15.12 million of other long term liabilities and £64.95 million of investments. The overall net debt position is £45.99 million. The average interest rate for debt as at 30 September 2025 was 4.73%. For investments it was 3.77%. The Council has a manageable maturity structure of borrowing, with its current debt repayable at various points over the next 30 years, the next repayment being due in March 2026. The Council is required to set and report against Treasury Management Indicators, details of which are included in Appendix A. These show that the Council is operating within its approved limits. The Council has complied with the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services Code of Practice and Welsh Government Investment Guidance during the period.

1. Purpose of Report

- 1.1 The purpose of this report is to update Governance and Audit Committee on the treasury management activities and treasury management indicators for the half year ending 30 September 2025.

2. Background

- 2.1 Treasury Management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council is exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.
- 2.2 Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2021 edition (the TM Code), which requires the Council to approve a Treasury Management Strategy before the start of each financial year, and, as a minimum, a semi-annual and annual treasury outturn report. The TM Code also requires the Council to set a number of Treasury Management Indicators, which are forward looking parameters, and enable the Council to measure and manage its exposure to treasury management risks, and these are included throughout this report. Welsh Government (WG) guidance issued in November 2019 on Local Authority Investments requires the Council to approve an Investment Strategy before the start of each financial year. This report fulfils the Council's legal obligation under the Local Government Act 2003 to have regard to both the CIPFA Code and the Welsh Government Guidance.
- 2.3 The CIPFA Prudential Code for Capital Finance in Local Authorities (2021 Edition) (Prudential Code) includes a requirement for Local Authorities to provide a Capital Strategy, which is a summary document approved by full Council covering capital expenditure and financing, treasury management and non-treasury investments. The definition of investments in the revised Prudential Code covers all the financial assets of the Council as well as other non-financial assets which the authority holds primarily for financial return. The Council's Capital Strategy 2025-26 complied with CIPFA's requirement and included the Prudential Indicators along with the details regarding the Council's non-treasury investments. The Capital Strategy and Treasury Management Strategy should be read in conjunction with each other as they are interlinked, as borrowing and investments are directly impacted upon by capital plans, and both were approved together by Council on 26 February 2025.
- 2.4 The Council's treasury management advisors are Arlingclose. The current services provided to the Council include:
- advice and guidance on relevant policies, strategies and reports
 - advice on investment decisions
 - notification of credit ratings and changes
 - other information on credit quality
 - advice on debt management decisions
 - accounting advice
 - reports on treasury performance

- forecasts of interest rates
- training courses

3. Current situation / proposal

3.1 External Context – Economic Background

- 3.1.1 UK headline consumer price inflation (CPI) increased slightly over the quarter, rising from an annual rate of 3.6% in June to 3.8% in September, well above the Bank of England's 2% target. The core measure of inflation also increased, from 3.4% to 3.5% over the same period.
- 3.1.2 Data released during the period showed the UK economy expanded by 0.3% in the second quarter of the calendar year, following an increase of 0.7% in the first quarter. UK Gross Domestic Product (GDP) was revised upwards to 1.4% year on year in the final version of the Quarter 2 2025 GDP Report.
- 3.1.3 Interest rates during the quarter reduced from 4.25% in May 2025 to 4.00% in August 2025, remaining unchanged when the Bank of England's Monetary Policy Committee met again in September. Arlingclose, the authority's treasury adviser, maintained its central view that Bank Rate would continue to fall, and a further reduction is expected later in the year.

3.2 Public Works Loan Board (PWLB) Lending Facility Advice, Revised CIPFA Codes

- 3.2.1 The Council continues to undertake its duties in line with the current guidance for the PWLB lending facility which was significantly revised by HM Treasury in August 2021. Authorities that are purchasing or intending to purchase investment assets primarily for yield, or financial return, will not be able to access funding from the PWLB except to refinance existing loans or externalise internal borrowing. Acceptable use of PWLB borrowing includes service delivery, housing, regeneration, preventative action, refinancing and treasury management.
- 3.2.2 The Council's treasury management activities are undertaken in line with CIPFA's Prudential Code for Capital Finance in Local Authorities and CIPFA's Treasury Management in the Public Services Code. To comply with the Prudential Code authorities must not borrow to invest primarily for financial return. The Prudential Code also states it is not prudent for local authorities to make investment or spending decisions that will increase the Capital Financing Requirement (CFR) unless directly and primarily related to the functions of the authority. Existing commercial investments are not required to be sold, however, authorities with existing commercial investments who expect to need to borrow should review the options for exiting these investments.

3.3 Treasury Management update for period 1 April 2025 to 30 September 2025

- 3.3.1 The Council has complied with its legislative and regulatory requirements during the half year period to 30 September 2025. The Treasury Management Strategy 2025-26 was approved by Council on 26 February 2025.

3.3.2 A summary of the treasury management activities is shown in the Treasury Management Quarterly report to 30 September 2025 at **Appendix A**. The Council's external debt and investment position on 30 September 2025 is shown in Table 1 below, and more detail is provided in **Appendix A**. No long-term borrowing has been taken out in the first half of 2025-26.

The balance on investments held at 30 September 2025 was £64.95 million, a very slight increase from the £64 million held at 30 June 2025, with an average interest rate of 3.77% (4.08% as at 30 June 2025). The reduction in average interest rate is as expected given the reduction in the Bank of England base rate.

Table 1: Council's external debt and investment position at 30 September 2025

Investments for Treasury Purposes	Principal as at 31/03/2025 £m	Principal as at 30/09/2025 £m	Average Rate 30/09/2025 %
External Long Term Borrowing			
Public Works Loan Board (PWLB)	77.04	74.25	4.75
Lenders Option Borrowers Option (LOBO)	19.25	19.25	4.65
Salix Loans (Interest Free)	2.51	2.32	NIL
Short Term Borrowing	5.00	NIL	NIL
Total External Borrowing	103.80	95.82	4.73*
Other Long Term Liabilities			
Private Finance Initiative**	11.97	11.43	
IFRS 16 Leases	3.69	3.69	
Total Other Long Term Liabilities	15.66	15.12	
Total Gross Debt	119.46	110.94	
Investments for treasury management purposes			
Debt Management Office	18.00	33.50	3.96
Money Market Funds (instant access)	12.75	23.50	4.06
Banks	6.00	7.95	2.72
Total Treasury Investments	36.75	64.95	3.77
Net Debt	82.71	45.99	

* Excluding Salix loans which are interest free

** (PFI) arrangement for the provision of a Secondary School in Maesteg 8.5 years remaining term

- 3.3.3 The £19.25 million in Table 1 above relates to Lender's Option Borrower's Option (LOBO) loans which have a maturity date of 2054 though these may be rescheduled in advance of this maturity date with the lender having the ability to recall the debt at 2 intervals in the year, July and January. Whilst the expectation is that as interest rates fall the lender is unlikely to exercise this option, and it was not exercised on 22 July 2025, there remains some risk that the lender may exercise their option.
- 3.3.4 The Total Other Long Term Liabilities figure of £15.12 million at 30 September 2025 includes £11.43 million for the Private Finance initiative (PFI) arrangement for the provision of a Secondary School in Maesteg and £3.69 million right of use assets.
- 3.3.5 Both the CIPFA Code and Welsh Government Guidance require the Council to invest its funds prudently and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return. Investment decisions are made by reference to the lowest published long-term credit rating from Fitch, Moody's or Standard and Poor's to ensure that this lies within the Councils' agreed minimum credit rating.
- 3.3.6 The Council defines high credit quality as organisations and securities having a credit rating of A- (A3 for Moody's) or higher and the Council does not invest in any organisation below this level. Schedule A in **Appendix A** shows the equivalence table for credit ratings for Fitch, Moody's, and Standard and Poor's and explains the different investment grades.
- 3.3.7 There are no long-term investments (original duration of 12 months or more) outstanding as at 30 September 2025. All investments at 30 September 2025 are short term deposits including instant access and notice accounts.
- 3.3.8 The Treasury Management Code requires the Council to set and report on a number of Treasury Management Indicators. The indicators either summarise the expected activity or introduce limits upon the activity. Details of the estimates for 2025-26 set out in the Council's Treasury Management Strategy compared to the actual at 30 September 2025 are shown in **Appendix A** and these show that the Council operated within the approved limits throughout the year to date.

4. Equality implications (including Socio-economic Duty and Welsh Language)

- 4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report; therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

- 5.1 The well-being goals identified in the 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 because of this report.

6. Climate Change and Nature Implications

- 6.1 The Climate Change and nature implications were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the environment because of this report.

7. Safeguarding and Corporate Parent Implications

- 7.1 The Safeguarding and Corporate Parenting implications were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon safeguarding and corporate parenting because of this report.

8. Financial Implications

- 8.1 The financial implications are reflected within the report and attached **Appendix A**.

9. Recommendations

- 9.1 It is recommended that the Governance and Audit Committee:
- Note the treasury management activities for the half year ending 30 September 2025.
 - Note the Treasury Management Indicators for the period 1 April 2025 to 30 September 2025 against those approved in the Treasury Management Strategy 2025-26.

Background documents

None



Treasury Management Half Year Report to 30 September 2025

EXECUTIVE SUMMARY

- Treasury Management is the management of the Council's cash flows on a day-to-day basis and is carried out in accordance with legislation and Codes of Practice. The Treasury Management Strategy for 2025-26 was approved by Council on 26 February 2025.
- Inflation as measured by the Consumer Price Index (CPI) continued to stay above the Bank of England's target of 2% at 3.8% in September, a slight rise from 3.6% in June 2025.
- The Bank of England base rate was reduced to 4.0% in August and remained unchanged in their September meeting.
- Total external borrowing at 30 September 2025 was £95.82 million, a slight reduction from the previous quarter of £98.61 million due to repayment of £2.79m long-term Public Works Loan Board (PWLB) borrowing.
- Total investments at 30 September 2025 were £64.95 million, a slight increase from £64 million at the previous quarter.
- Average interest rates on investments as at 30 September 2025 were 3.77%, a reduction from those at 30 June 2025 of 4.08%. This reduction is as expected given the reduction in the Bank of England base rate.
- The Council's investments are diversified across a number of institutions, including Money Market Funds, Debt Management Office and banks. Security of the Council's cash resources is always the primary factor when investing cash resources.
- Based on the approved capital programme the Council may need to borrow long term during 2025-26, however, this is dependent on the actual expenditure incurred on capital projects and the use of earmarked reserves. In the short term the Council uses the cash available from earmarked reserves to finance capital expenditure, known as internal borrowing. This is prudent whilst the Council has resources available, but these will need to be replaced with borrowing as the reserves are used.
- The liability benchmark indicates the Council may need to borrow up to £18 million during 2025-26, but this will be closely monitored during the year to ensure borrowing is taken when necessary.
- The Council has operated within the approved limits set out in the Treasury Management Strategy 2025-26.

1.0 INTRODUCTION

Treasury management activities are the *'management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks.'* (Chartered Institute of Public Finance and Accountancy (CIPFA) Treasury Management in the Public Services: Code of Practice (2021) (CIPFA TM Code).

The definition of 'Investments' includes:

- Treasury Management investments (held for the prudent management of financial affairs), and
- non-Treasury Investments, undertaken as part of a Capital Strategy either in the course of provision of services, or made for commercial reasons purely to make a financial gain. These are managed outside of normal treasury management activity.

The Council carries out its treasury management function in accordance with the CIPFA TM Code and the legal obligation under the Local Government Act 2003 to have regard to both the CIPFA TM Code and Welsh Government Guidance.

The Council has an integrated Treasury Management Strategy where borrowing and investments are managed in accordance with best professional practice, which is assessed either from internal expertise or consultation with our external advisers. The Council will look to borrow money if needed to either meet short term cash flow needs or to fund capital schemes approved within the capital programme. Therefore, any actual loans taken are not generally associated with particular items of expenditure or assets.

The Council delegates responsibility for the implementation and regular monitoring of its treasury management policies and practices to Cabinet, and for the execution and administration of treasury management decisions to the Section 151 Officer. The Governance and Audit Committee are responsible for ensuring effective scrutiny of the Treasury Management Strategy and policies and regular reports will be presented to the Committee for their consideration.

2.0 ECONOMIC CONTEXT

UK headline consumer price inflation (CPI) increased slightly over the quarter, rising from an annual rate of 3.6% in June to 3.8% in September, well above the Bank of England's 2% target. The core measure of inflation (excluding energy, food, alcohol and tobacco) also increased, from 3.4% to 3.5% over the same period.

Data released during the period showed the UK economy expanded by 0.3% in the second quarter of the calendar year, following an increase of 0.7% in the first quarter. UK Gross Domestic Product (GDP) was revised upwards to 1.4% year on year in the final version of the Quarter 2 2025 GDP Report.

Labour market data continued to soften throughout the period, with the unemployment rate rising and earnings growth easing. In addition, the employment rate rose while the economic inactivity rate and number of vacancies fell.

Having started the financial year at 4.5%, the Bank of England's Monetary Policy Committee (MPC) cut Bank Rate to 4.25% in May with a further reduction of 0.25% to 4.00% in August after an unprecedented second round of voting. The final 5-4 vote was for a 0.25% cut, with the majority wanting no change. In September, seven MPC members voted to hold rates while two preferred a 0.25% cut. The committee's views still differ on whether the upside risks from inflation expectations and wage setting outweigh downside risks from weaker demand and growth. The committee is next due to meet on 6 November 2025.

The August Bank of England's Monetary Policy Report highlighted that after peaking in Quarter 3 2025, inflation is projected to fall back to its target of 2% by mid-2027, helped by increasing spare capacity in the economy and the ongoing effects from past tighter policy rates. GDP is expected to remain weak in the near-term while over the medium term outlook will be influenced by domestic and global developments.

Arlingclose, the authority's treasury adviser, maintained its central view that Bank Rate would be cut further as the Bank of England focused on weak GDP growth more than higher inflation. One more cut is currently expected during 2025-26, taking Bank Rate to 3.75%. The risks to the forecast are balanced in the near-term but weighted to the downside further out as weak consumer sentiment and business confidence and investment continue to constrain growth. There is also considerable uncertainty around the autumn Budget and the impact this will have on the outlook.

3.0 EXTERNAL DEBT AND INVESTMENT POSITION

The Council's external debt and investments at 30 September 2025 is set out in Table 1 below. The Council held £95.82 million of Long Term Borrowing comprising:

- Public Works Loan Board (PWLB - UK government) at fixed rates and duration
- Lender's Option Borrower's Option (LOBO) which may be rescheduled ahead of their maturity of 22 July 2054 (no call was made in July 2025)
- £2.32 million of Salix interest-free loans

The Council borrowed £5 million from the PWLB in February 2025 over a 16-month period for cash flow purposes and to replace a £5m PWLB long term loan that was repaid on 31 March 2025.

At 30 September 2025 the Council had £64.95 million of investments for treasury management purposes and £4.89 million of investments for commercial purposes.

Table 1: Council's external debt and investment position as of 30 September 2025

Investments for Treasury Purposes	Principal as at 31/03/2025 £m	Principal as at 30/09/2025 £m	Average Rate 30/09/2025 %
External Long Term Borrowing			
Public Works Loan Board (PWLB)	77.04	74.25	4.75
Lenders Option Borrowers Option (LOBO)	19.25	19.25	4.65
Salix Loans (Interest Free)	2.51	2.32	NIL
Short Term Borrowing	5.00	NIL	NIL
Total External Borrowing	103.80	95.82	4.73*
Other Long Term Liabilities			
Private Finance Initiative**	11.97	11.43	
IFRS 16 Leases	3.69	3.69	
Total Other Long Term Liabilities	15.66	15.12	
Total Gross Debt	119.46	110.94	
Investments for treasury management purposes			
Debt Management Office	18.00	33.50	3.96
Money Market Funds (instant access)	12.75	23.50	4.06
Banks	6.00	7.95	2.72
Total Treasury Investments	36.75	64.95	3.77
Net Debt	82.71	45.99	

Investments for Commercial Purposes	Fair Value as at 31/03/2025 £m	Anticipated return 31/03/2026 £m
Investments	4.890	0.458

* Excluding Salix loans which are interest free and Short Term borrowing

** (PFI) arrangement for the provision of a Secondary School in Maesteg 8 years remaining term

The current profile of repayment of the Council's long-term debt is set out in the Liability Benchmark chart below. The table assumes that the Public Works Loan Board and Lender's Option Borrower's Option loans will be repayable on their maturity date. However, although shown as maturing in 2054, the £19.25 million of Lender's Option Borrower's Option loans may be called sooner than this, the next call date being 22 January 2026.

PWLB lending criteria requires that the Council does not invest purely for financial return if it wishes to access any new PWLB borrowing. The CIPFA TM Code sets out that it is not prudent for local authorities to invest for financial return.

All borrowing by the Council is as a single pool of debt rather than having loans specific to individual schemes. Where a Council finances capital expenditure by debt, it must put aside revenue to repay that debt in later years, known as Minimum Revenue Provision (MRP). The forecast MRP for 2025-26 as set out in the Capital Strategy is

£4.624 million, which includes supported and unsupported borrowing, the PFI for Maesteg School and leases recognised on the balance sheet as from 1 April 2024.

Liability benchmark

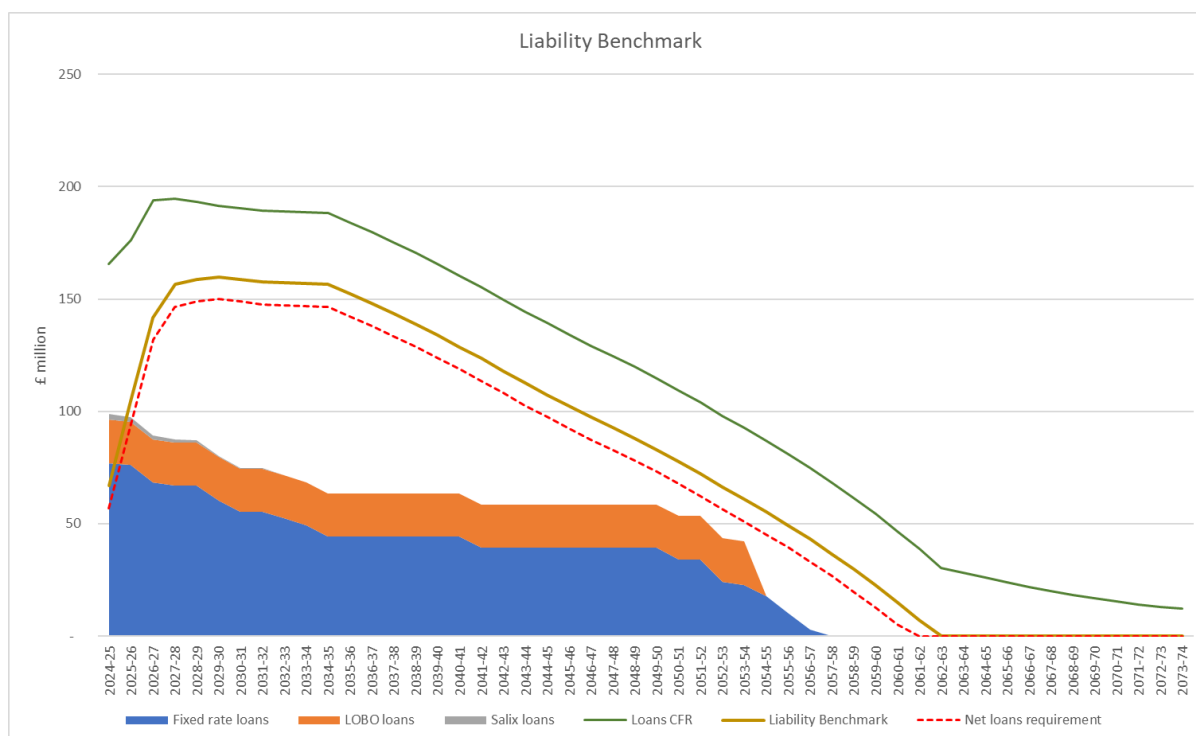
The liability benchmark is a tool which helps to assess the lowest level of borrowing the Council needs, taking into account available cash resources to fund capital expenditure in the short term. A minimum level of investments is factored into the calculation, set at £10 million, which are held as reasonably liquid to ensure the Council has available cash resources to meet day-to-day cash flow requirements. Forecast borrowing needs are based on capital expenditure estimates and available usable reserves. The underlying need to borrow to fund capital expenditure (known as the Capital Financing Requirement or CFR) is the amount of capital expenditure which is not funded via grants, capital receipts or contributions from revenue and earmarked reserves.

Table 2 below shows the Capital Financing Requirement and the calculation of the liability benchmark. It is important to note that the graph is based on the current approved capital programme and the borrowing associated therewith. Any new schemes which require debt financing will increase the CFR and loans requirement.

Table 2: Liability benchmark

	31 March 2025 actual	31 March 2026 estimate (TMS)	31 March 2026 forecast	31 March 2027 forecast	31 March 2028 forecast
	£m	£m	£m	£m	£m
Capital Financing Requirement	181.09	183.22	190.40	206.75	206.06
Less: Other debt liabilities	(15.65)	(15.12)	(14.36)	(12.97)	(11.50)
Loans Capital Financing Requirement	165.44	168.10	176.04	193.78	194.56
Less: Balance Sheet Resources	(108.44)	(58.52)	(81.67)	(61.97)	(48.13)
Plus: Liquidity allowance	10.00	10.00	10.00	10.00	10.00
Liability Benchmark	67.00	119.58	104.37	141.81	156.43

The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its **current** capital plans while keeping treasury investments at the minimum level to manage day-to-day cash flow.



The Council may need to borrow long term in 2025-26 although this is based on a number of assumptions including the forecast capital programme expenditure and the level and use of reserves.

The Section 151 Officer will monitor and update the liability benchmark assumptions on an on-going basis and report any significant changes within the treasury management monitoring reports to Cabinet, the Governance and Audit Committee and Council as appropriate. This could be as a result of changes in the level of usable reserves at year end, slippage within the Capital Programme or changes within the working capital assumptions which may affect the Council's need to take new long-term borrowing.

4.0 BORROWING

As at 30 September 2025 the Council held £95.82 million of Long-Term Borrowing, £93.50 million of which is fixed long term loans as part of its strategy for funding previous years' capital programmes.

The Council has previously raised the majority of its long-term borrowing from the Public Works Loan Board (PWLB), and this was the case when the Council borrowed £5 million for duration of 16 months in February 2025. The Council will however consider long term loans from other sources including banks, pension funds and other local authorities if appropriate. The Council will also investigate the possibility of issuing bonds and similar instruments, in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA TM Code.

The Council has loans from PWLB maturing within the next 3 financial years that it will need to repay. Given the anticipated level of expenditure within the capital programme over the current and next financial years, it is likely that new borrowing will be required to replace these maturing loans. The value of the loans due to be repaid over the next 3 years is shown in Table 3.

Table 3: Value of PWLB maturing debt

	2025-26 £ million	2026-27 £ million	2027-28 £ million
Value of maturing debt	0.918	7.790	1.395

The £0.918 million due for repayment during 2025-26 will be maturing at the end of the current financial year, 31 March 2026. There will be £7.790 million maturing next financial year, 2026-27, £5 million due for repayment on 5 June 2026 and £2.790 million on 31 March 2027. As noted above the Council is likely to need to borrow during 2025-26 which will replace these maturing loans.

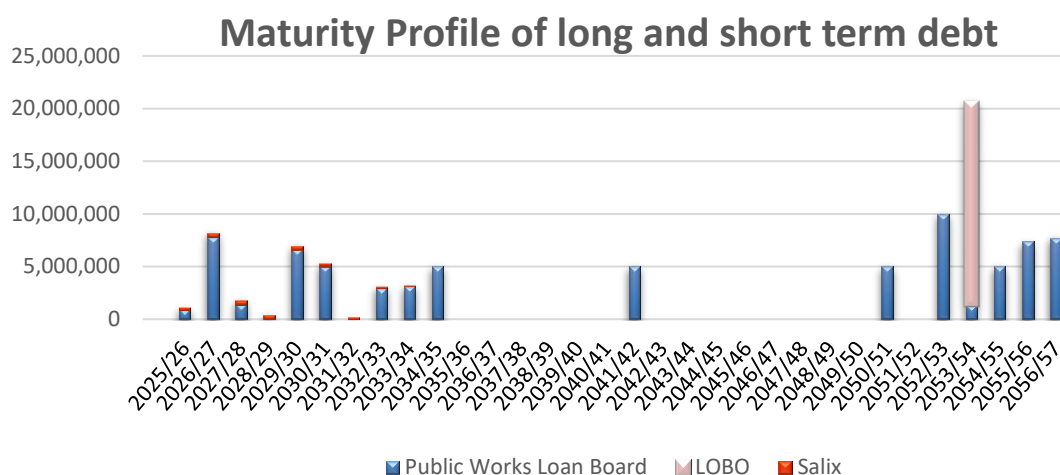
Maturity structure of borrowing

The maturity structure of borrowing indicator is set to control the Council's exposure to refinancing risk with respect to the maturity of the Council's external borrowing. The limits are set to avoid having large amounts of debt maturing in a short space of time and is the amount of projected borrowing maturing in each period as a percentage of total projected borrowing. Where the maturity date of borrowing is unknown, as in the case of LOBO loans, the maturity should normally be determined by reference to the earliest date at which the lender can require repayment. The £19.25 million of LOBO loans has therefore been included in the 'Under 12 months' category. This table also reflects the PWLB repayable in 2025-26.

Table 4: Maturity Structure of Borrowing 2025-26

Maturity structure of borrowing	Upper limit	lower limit	£ million	As at 30 September 2025
Under 12 months	50%	0%	25.56	26.68%
12 months and within 24 months	25%	0%	3.18	3.32%
24 months and within 5 years	25%	0%	9.08	9.47%
5 years and within 10 years	40%	0%	16.61	17.33%
10 years and within 20 years	50%	0%	5.00	5.22%
20 years and above	60%	25%	36.39	37.98%

As can be seen from the table the maturity structure remains within the limits approved as part of the Treasury Management Strategy 2025-26. The following chart provides the maturity profile of the Council's long term debt.



All the LOBO loans are subject to the lender having the right to change the rate of interest payable during the financial year at either of two trigger points in January and July, with the Council having the right to refuse the change, triggering early repayment and the need to re-finance. This is a manageable risk should repayment be needed during the current financial year as the Council has sufficient cash funds available in the short term, but would, however, need to consider taking out new debt to replace these loans during the current financial year. These loans were not called at the July call date, and the next call date is 22 January 2026.

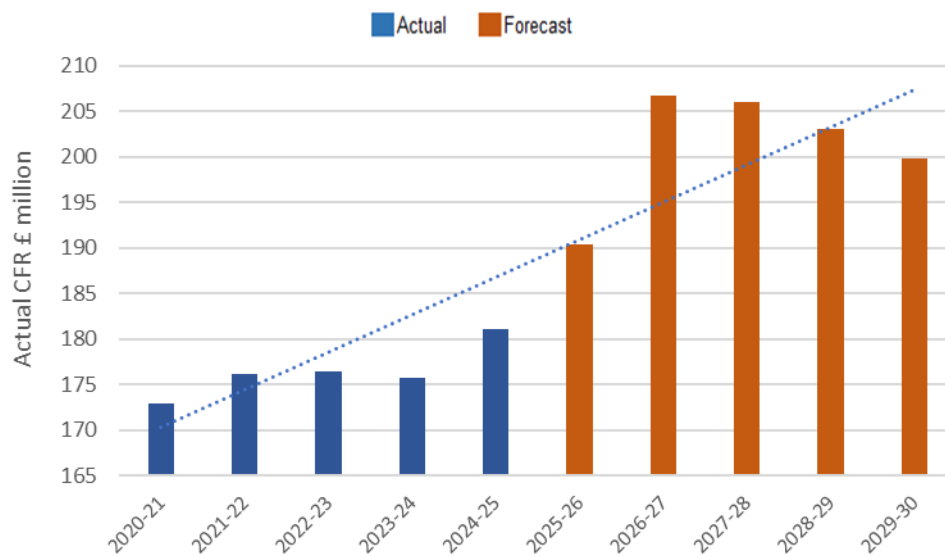
Table 5: LOBO loans

Commencement date	Loan value £m	Potential repayment date	Option frequency	Full term maturity
22 January 2004	4.00	22 January 2026	6 months	22 January 2054
22 January 2004	5.00	22 January 2026	6 months	22 January 2054
22 January 2004	10.25	22 January 2026	6 months	22 January 2054

In accordance with the Treasury Management Strategy, the Council is internally borrowing, which is when it uses temporary cash balances it holds in the short term instead of undertaking external borrowing. Internal borrowing is estimated to be £78.55 million as at 31 March 2026. This is shown by the Council's Capital Financing Requirement (CFR) net of its external level of debt including other long term debt liabilities. The Council's forecast CFR as at 31 March 2026 is £190.40 million, external borrowing £97.49 million and other long term debt liabilities £14.36 million, which is primarily the PFI Maesteg School scheme plus the lease commitments of right of use assets.

The chart below shows the trend in the CFR based on **current** capital commitments within the approved capital programme. The CFR is anticipated to increase in the current and following year assuming capital expenditure is incurred as currently anticipated. The CFR in future years shows a marginal reduction, however, this is on the assumption that there will be no new schemes added to the capital programme which require debt financing. If new schemes requiring debt financing are added, the CFR will continue to increase.

Capital Financing Requirement Trend



5.0 TREASURY INVESTMENTS

The Council holds treasury investments as a result of temporary cash balances arising from its day-to-day activities. The management of the day-to-day cash requirements of the Council is undertaken in-house with advice from Arlingclose, the Council's Treasury Management advisors. This may involve temporary borrowing to meet cash-flow needs or temporary lending of surplus funds. Investment balances can fluctuate daily and arise as a result of a range of circumstances, including timing differences of revenue and capital cash flows, reserves and other balances held for future use.

Investments are made in institutions approved by the Council as part of its Treasury Management Strategy and in accordance with investment guidelines issued by the Welsh Government. As part of the Markets and Financial Instruments Directive II, the Council elected for 'professional' status, which covers national and regional governments and public bodies. The categories of investments the Council can invest in can be changed with any proposed changes being presented to Council for approval. Treasury investments are made primarily on the basis of ensuring security of the funds invested, whilst managing liquidity, and only then considering a commensurate return on the investment. As at 30 September 2025, the Council held £64.95 million of investments, with a weighted average return (based on the rate of return of each investment over the 3 month period) of 4.08% (£64 million at 4.20% as at 30 June 2025). This compares to the average interest rate of investments as at 30 September 2025 of 3.77%, as shown in Table 1 and indicates that returns are falling, as expected when the Bank of England base rate reduces.

Table 6 below shows the investment profile as at 30 September 2025.

Table 6: Investments by counterparty type

Investment Category	Balance 1 April 2025	Investments made in period	Investments repaid in period	Balance 30 Sept 2025	Weighted interest rate 1 July 2025 to 30 Sept 2025
	£m	£m	£m	£m	%
Government DMO	18.00	311.50	(296.00)	33.50	4.16
Money Market Funds	12.75	23.00	(12.25)	23.50	4.25
Banks (instant access/notice accounts)	6.00	22.00	(20.05)	7.95	3.18
TOTAL	36.75	356.50	(328.30)	64.95	4.08

The following should be noted:

- During the period to 30 September 2025 all investments made were in line with the approved counterparties within the Treasury Management Strategy.
- Investments are diversified over a number of organisations across different sectors, demonstrating a diversified investment portfolio.
- All investments are in sterling and are rated A- and above as per the approved criteria or with a public body.
- The weighted average rates are for all investments made during 1 April 2025 to 30 September 2025.

The overall interest receivable from treasury investments for the period 1 April 2025 to 30 September 2025 was £1.292 million. There has been a slow and gradual reduction to interest rates since they reached their peak of 5.25% in July 2024, with 5 reductions of 0.25% each since then, bringing the current rate to 4.00%. The Council will continue to take a cautious approach to investing to ensure as its primary concern the security of any investments made. The risk of default for investments held is considered negligible.

All investments longer than 364 days will be made with a cautious approach to cash flow requirements and advice from the Council's Treasury Management advisors will be sought as necessary. All investments as at 30 September 2025 were short term of less than one year duration, as shown in Table 7 below.

Table 7: Sums invested for periods longer than a year

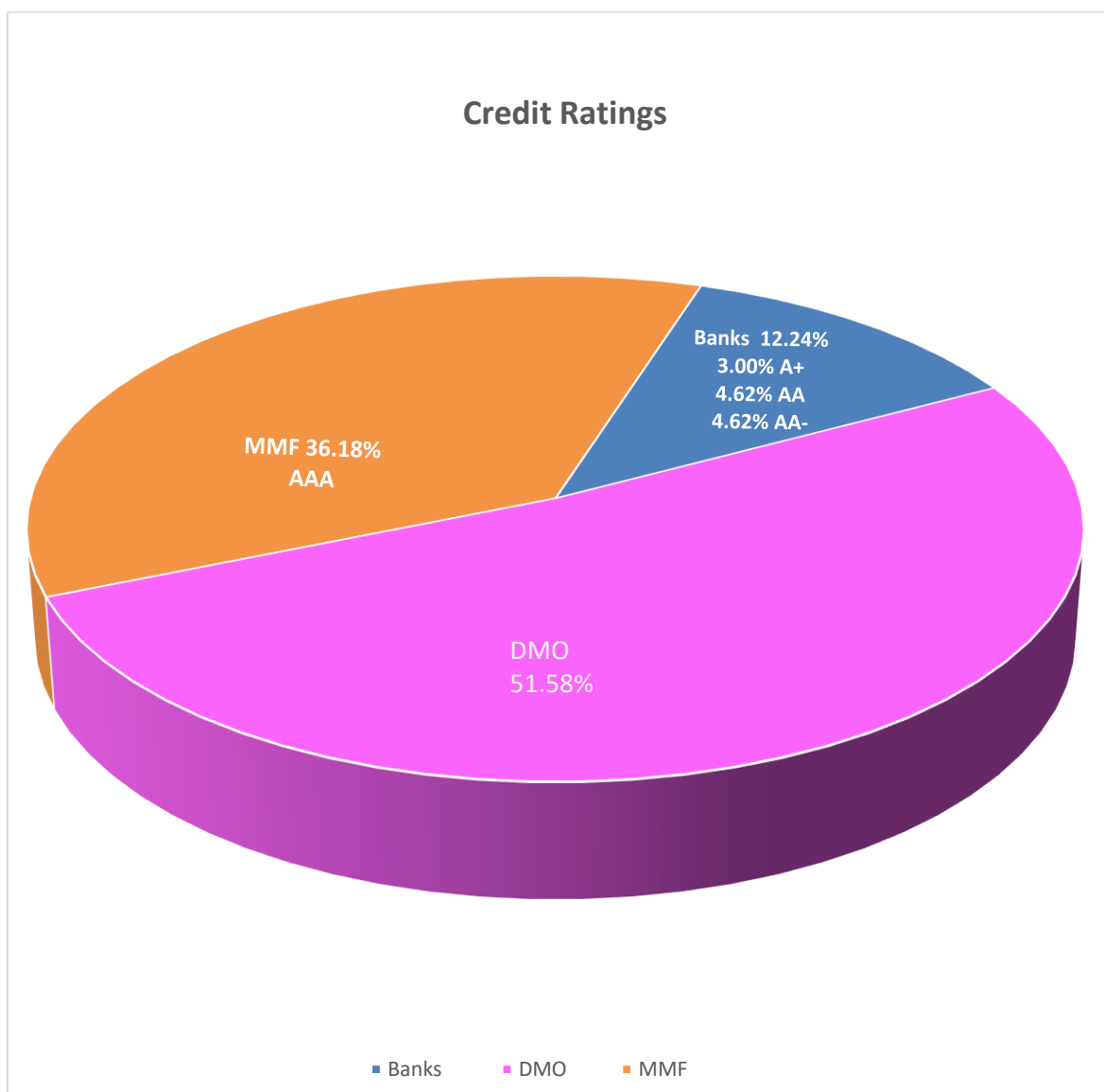
Price risk indicator	TMS 2025-26 £m	Actual £m	Full term maturity
Limit on principal invested beyond financial year end	10	NIL	NIL

The below table details the Council's investments by counterparty and maturity profile.

Table 8: Investments by maturity

Counterparty Category	Instant Access £m	Deposits maturing within 1 month £m	Deposits maturing within 2-3 months £m	Deposits maturing within 4-12 months £m	TOTAL £m
Government DMO	-	29.50	4.00	-	33.50
Money Market Funds	23.50	-	-	-	23.50
Banks	7.95	-	-	-	7.95
Total	31.45	29.50	4.00	0.00	64.95

The pie chart below summarises the distribution of the Council's investments by credit ratings. The DMO are the UK government and rated AA-.



6.0 INTEREST RATE EXPOSURES

The Council is exposed to interest rate movements on its borrowings and investments. Movements in interest rates have a complex impact on the Council, depending on how variable and fixed interest rates move across differing financial instrument periods. Short term and variable rate loans expose the Council to the risk of short-term interest rate rises and are therefore subject to the Treasury Management indicator below.

The following Table is based on investments at 30 September 2025.

Table 9: Interest Rate Exposure

Interest rate risk indicator	£ million
One year revenue impact of a 1% rise in interest rates	(0.4.29)
One year revenue impact of a 1% fall in interest rates	0.621

It is important to note that this is an indicator, not a limit. It is calculated at a point in time on the assumption that maturing loans and investments would be replaced at rates 1% higher or lower than they are currently, and that the treasury investment and borrowing portfolios remain unchanged over the next 12 months, which in practice is not the case. The figure for the 1% fall in interest rates indicator is not the same figure as the 1% increase (but reversed) as the borrowing relates to variable LOBO loans where it is assumed that the lender would only exercise their option if there was an increase in interest rates. All other borrowing does not have a rate reset in the next year and is with the PWLB at fixed rates.

A comparison of interest payable on borrowings excluding other long term liabilities (PFI and lease interest), and interest income due for the period 1 April 2025 to 30 September 2025 is shown below.

Table 10: Interest

	01 April 2025 – 30 September 2025 £ million
Interest expenditure payable on long term borrowing	0.591
Interest income receivable in period	(1.292)
Net interest cost	(0.701)

7.0 NON-TREASURY INVESTMENTS

The Council recognises that investment in other financial assets and property primarily for financial return, taken for non-treasury management purposes, requires careful investment management. Such activities include investments in subsidiaries and investments in property. A schedule of the Council's existing non-treasury investments (currently limited to owned property) is set out in Table 11 below. Recent PWLB guidance requires that local authorities should review their investment portfolio if they wish to secure PWLB borrowing but does not require the local authority to sell existing investment assets. This category covers non-financial assets held primarily or partially to generate a profit, primarily investment property. These assets are valued on an annual basis to reflect market conditions and the current value at the time they are valued, otherwise known as Fair Value, which provides security of their value and continued benefit to the Council.

Table 11: Non-treasury investments

Non-treasury investments	£ million
Bridgend Science Park - Units 1 & 2	3.070
Waterton Cross Land	0.560
Brynmenyn Industrial Estate Plot 53	0.675
Village Farm Plots 32,119 & 120	0.385
Tyrewise Bridgend	0.200
Total at Fair Value	4.890
Anticipated annual return 2025-26	0.458

The Council considers that the scale of its investment properties is proportionate to the resources of the Council as the investment represents less than 1% of its total long-term assets. In addition, the value of these investments has increased from the previous year.

In accordance with Welsh Government Investment Guidance these are classified as non-treasury investments.

Schedule A – Credit Rating Equivalence Table

Credit Rating Equivalence Table

	Description	Fitch		Moody's		Standard & Poor's	
		Long	Short	Long	Short	Long	Short
INVESTMENT GRADE	Extremely strong	AAA	F1+	Aaa	P-1	AAA	A-1+
	Very strong	AA+		Aa1		AA+	
		AA		Aa2		AA	
		AA-		Aa3		AA-	
	Strong	A+	F1	A1	P-2	A+	A-1
		A		A2		A	
		A-	F2	A3		A-	A-2
	Adequate	BBB+		Baa1	P-3	BBB+	
		BBB		Baa2		BBB	A-3
		BBB-	F3	Baa3		BBB-	
SPECULATIVE GRADE	Speculative	BB+	B	Ba1	Not Prime (NP)	BB+	B
		BB		Ba2		BB	
		BB-		Ba3		BB-	
	Very speculative	B+		B1		B+	
		B		B2		B	
		B-		B3		B-	
	Vulnerable	CCC+	C	Caa1		CCC+	C
		CCC		Caa2		CCC	
		CCC-		Caa3		CCC-	
		CC		Ca		CC	
	Defaulting	C	D			C	D
		D		C		D	

Schedule B – Arlingclose Economic & Interest Rate Forecast – September 2025

	Current	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
Official Bank Rate													
Upside risk	0.00	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Central Case	4.00	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Downside risk	0.00	-0.25	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
3-month money market rate													
Upside risk	0.00	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Central Case	4.01	3.80	3.75	3.80	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Downside risk	0.00	-0.25	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
Five gilt yield													
Upside risk	0.00	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.10	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Downside risk	0.00	-0.65	-0.70	-0.75	-0.80	-0.85	-0.90	-0.95	-1.00	-1.05	-1.05	-1.05	-1.05
10-year gilt yield													
Upside risk	0.00	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.68	4.50	4.45	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Downside risk	0.00	-0.65	-0.70	-0.75	-0.80	-0.85	-0.90	-0.95	-1.00	-1.05	-1.05	-1.05	-1.05
20-year gilt yield													
Upside risk	0.00	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	5.37	5.20	5.10	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Downside risk	0.00	-0.65	-0.70	-0.75	-0.80	-0.85	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90
50-year gilt yield													
Upside risk	0.00	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.87	4.80	4.75	4.65	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Downside risk	0.00	-0.65	-0.70	-0.75	-0.80	-0.85	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90

- The Bank of England's Monetary Policy Committee voted 7-2 to maintain Bank Rate at 4.0% in September, in line with market expectations. While continuing to signal the expectation of "gradual and careful" policy easing, the Monetary Policy Committee minutes also emphasised some committee members' concerns about second round inflation effects. The shift in the committee's focus over the past few months has increased uncertainty over the timing of the next rate cut.
- The committee's sensitivity to higher inflation is partly offsetting the effect of the weak economic environment on Bank Rate expectations. However, our external advisors continue to forecast one more 25bps rate cut in Q4 2025 to 3.75%, while recognising that uncertainty over the timing of this move has increased.
- Inflation remained at 3.8% in August, but the expectation is for the Consumer Price Index (CPI) rate to peak around 4% this month and remain elevated into next year. The rise is largely the result of higher food and regulated prices, and labour costs. Services inflation remains elevated but has eased recently. Inflation expectations have picked up, but this is likely largely the result of the noticeable rise in food prices.
- Long-term gilt yields remain elevated for various reasons, both domestic and international. These issues may not be resolved quickly, but the UK Budget will be a key market driver.

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Meeting of:	GOVERNANCE AND AUDIT COMMITTEE
Date of Meeting:	27 NOVEMBER 2025
Report Title:	MONITORING REPORT – CORPORATE COMPLAINTS
Report Owner: Responsible Chief Officer / Cabinet Member	CHIEF OFFICER – LEGAL AND REGULATORY, HR AND CORPORATE POLICY
Responsible Officer:	CHARLOTTE BRANFORD INFORMATION AND DATA PROTECTION OFFICER
Policy Framework and Procedure Rules:	There is no effect upon the policy framework and procedure rules.
Executive Summary:	The purpose of this report is to note the Authority’s corporate complaints process and determine whether the Committee wishes to make any recommendations in relation to the Authority’s ability to handle complaints effectively. The report also provides the Public Services Ombudsman for Wales Annual Letter for the Authority for 2023/24 which must be presented to the Committee.

1. Purpose of Report

- 1.1 The purpose of this report is to note the Authority’s corporate complaints process and determine whether the Committee wishes to make any recommendations in relation to the Authority’s ability to handle complaints effectively.

The report also provides the Public Services Ombudsman for Wales (PSOW) Annual Letter for the Authority for 2024/25 which must be presented to the Committee. This report will also be presented to Cabinet.

2. Background

- 2.1 The Authority’s Concerns and Complaints Policy is designed to deal with corporate complaints. There are separate processes for dealing with social services complaints, Elected Member conduct concerns and school based complaints. The Social Services Complaints Procedure (Wales) Regulations 2014 outlines the procedure for handling complaints from persons receiving a service from social

services. School based complaints are dealt with separately by the relevant school and Governing Body. Complaints from members of the public about Elected Members are within the remit of the Public Services Ombudsman for Wales (PSOW). In addition, Freedom of Information Act, Environmental Information Regulations appeals and complaints about data protection are within the remit of the Information Commissioner's Office (ICO).

- 2.2 In 2019 the PSOW gained new powers under the Public Services Ombudsman (Wales) Act 2019 in relation to complaints handling procedures. The Ombudsman published a Statement of Principles concerning complaints handling procedures and a model complaints handling policy together with associated guidance on the implementation of a new model Concerns and Complaints Policy.
- 2.3 The PSOW wrote to all 22 local authorities in September 2020 explaining how the Ombudsman's Complaints Standards Authority created within the PSOW had engaged with representatives from all local authorities to put in place a raft of measures designed to support and enhance complaint handling. These measures included bespoke training and support which has been taken up by officers at Bridgend County Borough Council (BCBC) and a process for all local authorities to report complaints statistics to the PSOW on a quarterly basis. The Ombudsman encouraged all local authorities to reflect on how their current practices and procedures comply with the Statement of Principles, model complaint handling process and guidance published on the PSOW website.
- 2.4 The Concerns and Complaints Policy attached as **Appendix 1** was reviewed and revised in line with the PSOW model policy and subsequently approved by Cabinet on 17 November 2020. The Policy incorporates the PSOW Statement of Principles namely that the complaints process should be: (1) complainant focussed (2) fair and objective (3) simple (4) timely and effective (5) accountable (6) committed to continuous improvement. There is no change to the current approach (informal and formal stage) which will remain with the right to then escalate a complaint to the PSOW should the complainant be dissatisfied with the Authority's response. The current policy was reviewed in July 2024 and is published on the Council's website and internally on the intranet.
- 2.5 The Authority also has a separate Unreasonable or Vexatious Behaviour Complaints Policy which is rarely utilised but provides officers with support and advice on managing situations when someone's actions are considered unreasonable. Most of the contact that the Authority has with customers is positive. However, there may be occasions when customers act in an unreasonable or unacceptable manner. In some cases the frequency and the nature of their contact with the Authority can hinder the consideration of their own or other people's enquiries. In some instances the sheer number or nature of their inquiries lead them to be considered as 'persistent' or 'vexatious' in their dealings with staff. There are currently 4 individuals classed as vexatious. A copy of the policy is attached as **Appendix 2** and sits alongside the Concerns and Complaints Policy.

3. Current situation / proposal

- 3.1 The Information Team is responsible for the management of the Authority's corporate complaints process. **Appendix 3** sets out performance data in relation to corporate complaints for the period 1 April 2024 to 30 April 2025.
- 3.2 The PSOW also reports annually on the number of complaints against public bodies received by its office. The Ombudsman's Annual Letter for BCBC for 2024/25 is attached at **Appendix 4** and must be presented to the Governance and Audit Committee and Cabinet for noting.
- 3.3 As outlined in the Annual Letter, the number of complaints against the Authority for the period 2024–2025 was 58 of which 57 were closed. The figure for 2023-2024 was 59. The figure for 2024-25 represents 0.07 complaints received per 1000 residents. Children's Social Services attracted the largest number of complaints - 14. Overall, 20 cases were not investigated, 19 were premature, 12 were out of jurisdiction, 5 were settled by working with the Ombudsman for early resolution. One complaint proceeded to investigation and was upheld.
- 3.4 10 Code of Conduct complaints against the Authority's Councillors were received by the Ombudsman's Office in this period, none of which proceeded to investigation.
- 3.5 The Complaints Standards Authority publishes datasets on complaints handled by local authorities. These datasets are published on the Ombudsman's website and on the Council's website. This data shows that in 2024/2025 the Ombudsman intervened in 11% of the Authority's complaints.
- 3.6 In terms of complaints handling roles, Section 115 of the Local Government and Elections (Wales) Act 2021 sets out a provision that came into force in April 2021 for the Governance and Audit Committee to *"review and assess the authority's ability to handle complaints effectively and to make reports and recommendations in relation to the authority's ability to handle complaints effectively"*. It is proposed that the Committee receives an Annual Report on complaints under its Terms of Reference. Anonymised data is also be shared quarterly with the PSOW Complaints Standards Authority as part of the Authority's commitment to accountability and learning from complaints.
- 3.7 The Authority takes complaints and concerns seriously and will try to learn from any mistakes made. The Information Team has developed a process to monitor both the effectiveness of the complaints process and how complaints data is being used to improve services and delivery of care. It is proposed that Services then consider any emerging themes and identify any service improvements required as a result of concerns raised. The information identified will then be used to contribute to service development which could include additional training, changes to internal procedures, increased monitoring etc.
- 3.8 Members will recall from previous reports that the Complaints Team is currently exploring in conjunction with the Customer Services Team and our external provider Granicus, the possibility of developing a central system for logging and processing complaints. It is recognised that we must build and act on the knowledge gathered within the complaints data and use it as a positive source to promote improvement in relation to any customer contact with the Authority. Going forward, it is anticipated that the new system will provide a more timely and streamlined way to produce data for reports and improve data records within the complaints process.

The system will be monitored with the Complaints Team, feeding back on any issues they may identify within the system in order to further streamline the process.

4. Equality implications (including Socio-economic Duty and Welsh Language)

- 4.1 The protected characteristics identified within the Equality Act, socio-economic duty and the impact on the use of the Welsh language have been considered in the preparation of this report. As a public body in Wales, the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

- 5.1 The well-being goals identified in the 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 wellbeing goals/objectives as a result of this report.

6. Climate Change and Nature Implications

- 6.1 There are no climate change and nature implications arising from this report.

7. Safeguarding and Corporate Parent Implications

- 7.1 There are no safeguarding or corporate parent implications arising from this report.

8. Financial Implications

- 8.1 There are no financial implications arising from this report.
- 8.2 The PSOW has the legal power to require authorities to make payments to complainants where they have suffered financial loss or in compensation for distress and inconvenience. The PSOW has not required the Authority to make any payments within this reporting period.

9. Recommendation

- 9.1 The Committee is recommended to note the report and appendices and determine whether it wishes to make any recommendations in relation to the Authority's ability to handle complaints effectively.

Background documents

None.

Bridgend County Borough Council Concerns and Complaints Policy

Bridgend County Borough Council is committed to dealing effectively with any concerns or complaints you may have about our services. We aim to clarify any issues you may be unsure about. If possible, we'll put right any mistakes we may have made. We will provide any service you're entitled to which we have failed to deliver. If we did something wrong, we'll apologise and, where possible, try to put things right for you. We aim to learn from our mistakes and use the information we gain from complaints to improve our services.

When to use this policy

When you express your concerns or complain to us, we will usually respond in the way we explain below. However, sometimes you may have a statutory right of appeal e.g. against a refusal to grant you planning permission or the decision not to give your child a place in a particular school so, rather than investigate your concern, we will explain to you how you can appeal. Sometimes, you might be concerned about matters that are not covered by this policy e.g. when a legal framework applies and we will then advise you about how to make your concerns known.

This policy does not apply to 'Freedom of Information' or data access issues. Please contact the Data Protection Officer, Legal and Regulatory Services, Bridgend County Borough Council, Civic Offices, Angel Street, Bridgend CF31 4WB, tel: 01656 643565 or foi@bridgend.gov.uk

Complaints Officers can advise on the type and scope of complaints they can consider.

We have a separate policy for [Social Services complaints](#).

Welsh Language Standards

Bridgend County Borough Council embraces the Service Delivery, Policy Making and Operational Welsh Language Standards with which it is expected to comply positively and will strive to ensure that the use of the Welsh language in Bridgend is developed and promoted.

How we will deal with complaints relating to our compliance with the Welsh Language Standards

The public is able to raise complaints with the Council's compliance with the Welsh Language Standards under this Complaints Procedure using the process described. All complaints related to the standards (or any other service provided in Welsh) will be taken seriously and will be fully investigated to establish the validity of the complaint. If the Council has failed in its compliance with the Welsh Language Standards, it will apologise to the complainant and will consider any shortfall in compliance when reviewing any relevant internal processes or practices.

Staff training and awareness raising

We will raise awareness amongst all relevant Council employees of the requirement to deal with any complaints regarding the Council's compliance with the Welsh Language Standards to ensure that such complaints are investigated fully and

impartially. Employees will also be made aware of the need for records of all written complaints, investigations and outcomes, against the council's compliance with the Welsh Language Standards to be retained and to be included and published in the Council's Annual Welsh Language Reporting process. This will be provided for each financial year.

This policy is also available in Welsh at our public buildings and on our website.

Asking us to provide a service?

If you are approaching us to request a service, e.g. reporting a faulty street light, or requesting an appointment this policy doesn't apply. If you make a request for a service and then are not happy with our response, you will be able to make your concern known as we describe below.

Informal resolution

If possible, we believe it's best to deal with things straight away. If you have a concern, please raise it with the person you're dealing with. They will try to resolve it for you there and then. If there are any lessons to learn from addressing your concern, the member of staff will draw them to our attention.

If the member of staff can't help, they will explain why and you can then ask for a formal investigation.

How to express concern or complain formally

You can express your concern in any of the following ways:

- Ask for a copy of our form from the person with whom you are already in contact. Tell them that you want us to deal with your concern formally.
- Get in touch with our central complaint contact point on 01656 643565 if you want to make your complaint over the phone.
- Use the form on our website at <https://www.bridgend.gov.uk/my-council/customer-services/formal-complaints/>
- Email us at complaints@bridgend.gov.uk
- Write to us at: Complaints, Bridgend County Borough Council, Civic Offices, Angel Street, Bridgend, CF31 4WB

Dealing with your concern

- We will formally acknowledge your concern within 5 working days and let you know how we intend to deal with it.
- We will ask you to tell us how you would like us to communicate with you and establish whether you have any particular requirements – for example, if you need documents in large type.

- We will deal with your concern in an open and honest way.
- We will make sure that your dealings with us in the future do not suffer just because you have expressed a concern or made a complaint.

Normally, we will only be able to look at your concerns if you tell us about them within six months. This is because it's better to look into your concerns while the issues are still fresh in everyone's mind. We may exceptionally be able to look at concerns which are brought to our attention later than this. However, you will have to explain why you have not been able to bring it to our attention earlier and we will need to have sufficient information about the

issue to allow us to consider it properly. In any event, we will not consider any concerns about matters that took place more than three years ago.

If you're expressing a concern on behalf of somebody else, we'll need their agreement to you acting on their behalf.

What if there is more than one body involved?

If your complaint covers more than one body e.g. Housing Association or NHS we will usually work with them to decide who should take the lead in dealing with your concerns. You will then be given the name of the person responsible for communicating with you while we consider your complaint.

If the complaint is about a body working on our behalf e.g. specialist health providers you may wish to raise the matter informally with them first. However, if you want to express your concern or complaint formally, we will look into this ourselves and respond to you.

Investigation

We will tell you who we have asked to look into your concern or complaint. If your concern is straightforward, we'll usually ask somebody from the relevant service area to look into it and respond to you. If it is more serious, we may use someone from elsewhere in the Council or, in certain cases including those concerning social services where a statutory procedure applies, we may appoint an independent investigator.

We will set out our understanding of your concerns and ask you to confirm that we are right. We'll also ask you to tell us what outcome you're hoping for.

The person looking at your complaint will usually need to see the files we hold relevant to your complaint. If you don't want this to happen, it's important that you tell us.

If there is a simple solution to your problem, we may ask you if you're happy to accept this. For example, where you asked for a service and we see straight away that you should have had it, we will offer to provide the service rather than investigate and produce a report.

We will aim to resolve concerns as quickly as possible and expect to deal with the vast majority within 20 working days. If your complaint is more complex, we will:

- Let you know within this time why we think it may take longer to investigate.
- Tell you how long we expect it to take.

- Let you know where we have reached with the investigation, and
- Give you regular updates, including telling you whether any developments might change our original estimate.

The person who is investigating your concerns will firstly aim to establish the facts. The extent of the investigation will depend upon how complex and how serious the issues you have raised are. In complex cases, we will draw up an investigation plan.

In some instances, we may ask to meet with you to discuss your concerns. Occasionally, we might suggest mediation or another method to try to resolve disputes.

We'll look at relevant evidence. This could include information you have provided, our case files, notes of conversations, letters, emails or whatever may be relevant to your particular concern. If necessary, we'll talk to the staff or others involved and look at our policies, any legal entitlement and guidance.

Outcome

If we formally investigate your complaint, we will let you know what we find. If necessary, we will produce a report. We'll explain how and why we came to our conclusions.

If we find that we made a mistake, we'll tell you what happened and why.

If we find there is a fault in our systems or the way we do things, we'll tell you what it is and how we plan to change things to stop it happening again.

If we make a mistake, we will always apologise for it.

Putting Things Right

If we didn't provide you with a service you should have had, we'll aim to provide it now, if that's possible. If we didn't do something well, we'll aim to put it right. If you have lost out as a result of a mistake on our part, we'll try to put you back in the position you would have been in if we'd done things properly.

If you had to pay for a service yourself, when we should have provided it for you, or if you were entitled to funding you did not receive we will try to refund the cost.

The Ombudsman

If we do not succeed in resolving your complaint, you may complain to the Public Services Ombudsman for Wales. The Ombudsman is independent of all government bodies and can look into your complaint if you believe that you personally, or the person on whose behalf you are complaining:

- Have been treated unfairly or received a bad service through some failure on the part of the service provider.
- Have been disadvantaged personally by a service failure or have been treated unfairly.

The Ombudsman normally expects you to bring your concerns to our attention first and to give us a chance to put things right. You can contact the Ombudsman by:

- Phone: 0300 790 0203

- Email: ask@ombudsman.wales
- The website: www.ombudsman.wales
- Writing to: Public Services Ombudsman for Wales

1 Ffordd yr Hen Gae, Pencoed CF35 5LJ

There are also other organisations that consider complaints. For example, the Welsh Language Commissioner's Office deals with complaints about services in Welsh. We can advise you about such organisations.

Learning lessons

We take your concerns and complaints seriously and try to learn from any mistakes we've made. Our Senior Management Team considers a summary of all complaints quarterly and is made aware of all serious complaints. Our Cabinet also considers our response to complaints at least twice a year. We share summary (anonymised) information on complaints received and complaints outcomes with the Ombudsman as part of our commitment to accountability and learning from complaints.

Where there is a need for significant change, we will develop an action plan setting out what we will do, who will do it and when we plan to do it. We will let you know when changes we've promised have been made.

What if you need help?

Our staff will aim to help you make your concerns known to us. If you need extra assistance, we will try to put you in touch with someone who can help. You may wish to contact e.g. advocacy services, Age Cymru, Shelter etc. who may be able to assist you.

You can also use this concerns and complaints policy if you are under the age of 18. If you need help, you can speak to someone on the Meic Helpline:

- Phone 0808 802 3456
- Website www.meiccymru.org

or contact the Children's Commissioner for Wales. Contact details are:

- Phone 0808 801 1000
- Email post@childcomwales.org.uk
- Website www.childcom.org.uk

What we expect from you

In times of trouble or distress, some people may act out of character. There may have been upsetting or distressing circumstances leading up to a concern or a complaint. We do not view behaviour as unacceptable just because someone is forceful or determined.

We believe that all complainants have the right to be heard, understood and respected. However, we also consider that our staff have the same rights. We therefore expect you to be polite and courteous in your dealings with us. We will not tolerate aggressive or abusive behaviour, unreasonable demands or unreasonable

persistence. We have a separate policy to manage situations when we find that someone's actions are unacceptable.

Date:	July 2024
Author/s:	Information and Data Protection Officer
Consultee/s:	
Approved by:	Cabinet
Review frequency:	Every 2 years
Next review date:	July 2026

Bridgend County Borough Council



Unreasonable Behaviour or Vexatious Complainant Policy

Unreasonable Behaviour or Vexatious Complainant Policy

1. Policy objective

- 1.1** This policy and procedure sets out an agreed understanding of what is considered unacceptable customer complaint behaviour or vexatious complainants when dealing with officers and Elected Members of Bridgend County Borough Council. It applies to all members of the public (customers) in their interaction with the Council.
- 1.2** The Council is committed to dealing with all complaints fairly and impartially, and to making our services of a high quality and as accessible as possible.
- 1.3** Most of the contact that the Council has with customers is positive. However, there may be occasions when customers act in an unreasonable or unacceptable manner. In some cases the frequency and the nature of their contact with the Council can hinder the consideration of their own or other people's enquiries. In some instances the sheer number or nature of their inquiries lead them to be considered as 'persistent' or 'vexatious' in their dealings with staff.
- 1.4** This policy explains the Councils:
- Definition of unreasonable customer behaviour
 - Definition of vexatious request
 - Process for dealing with customers who behave in an unreasonable way
 - Process for dealing with vexatious requests
- 1.5** This policy should only be used in exceptional circumstances after all reasonable measures have been taken to try to resolve the complaints under the council's corporate complaints procedures.

2. Definitions

Unreasonable Customer Conduct

- 2.1** It is difficult to produce a comprehensive list of the actions that would be deemed unreasonable customer conduct. Ultimately it will be a matter for the Council's Complaints Officer and Monitoring Officer to decide whether a particular customer's actions or behaviour are inappropriate, having regard to the circumstances of each case. Examples of conduct which may be considered unreasonable are listed below but the list is not exhaustive:
- Acts or threats of violence or aggression by an individual toward staff, Elected Members or any third party. Where the behaviour is so extreme that it threatens the immediate safety and welfare of staff the Council may report the matter to the police or consider taking legal action. In such cases, the Council may not give the complainant prior warning;
 - Persistent failure to show respect in dealings with staff or Elected Members, or acting in a threatening or abusive way. Examples of such behaviour include

shouting, verbal abuse, unsubstantiated allegations, derogatory remarks, inflammatory statements;

- Malicious, unwarranted or defamatory comments or making remarks which are related to any protected characteristics as defined by the Equality Act 2010;
- Hindering objective consideration of an enquiry or operation of a service by the nature or frequency of contact with the Authority;
- Attempting to pursue any matter, having exhausted all stages of the corporate or other statutory complaints procedure. This will include where the substance of a complaint is the same as that originally made;
- Contacting the Council through different routes about the same issue in a persistent manner. This may include other parties, such as Elected Members or the Ombudsman;
- Excessive demands on the time and resources of officers with the expectation of an immediate response;
- Being unable to identify the precise issue a customer wants the Council to deal with or investigate despite the Council having taken reasonable steps to assist the Customer with this task;
- Focusing on a trivial matter to an extent which is out of proportion to its significance and continue to focus on this point. It is recognised that determining what is 'trivial' can be subjective and careful judgments will be used in applying this criteria;
- Changing the substance of a complaint or continually raising new issues or seeking to prolong contact;

Vexatious requests

2.2 The Council defines this as any request which is likely to cause distress or disruption, without any proper or justified cause. Examples would include:

- High volume of correspondence, or combining requests with accusations and complaints;
- Requests for information that has already been provided, or to reconsider issues that have already been dealt with;
- When compliance with the request would impose significant burden on the Council in terms of expense and negatively impact on the Council's ability to provide service to others.

3. Strategy for dealing with Unreasonable behaviour or vexatious requests

3.1 If an officer of the Council is of the opinion that a customer's actions or behaviour are unreasonable or to classify a request as vexatious, they shall, in the first instance discuss this with their line manager in order to consider any informal steps that can be followed to resolve the concerns. Every effort will be made to satisfy the request or resolve the issue that has been made. For complaints, this will include exhausting both stages of the Council's complaints procedure.

3.2 In the event that no informal steps are appropriate or informal attempts to resolve the concerns do not work, the Directorate will note the comments, and a decision to

classify a customer's behaviour as unreasonable or a request as vexatious, will be considered by an Appropriate Officer (as defined in 3.3 below) on an individual basis in consultation with the Monitoring Officer. Each case will be viewed individually and decided on its merits. However, a customer may be deemed to have unreasonable behaviour or be vexatious if previous or current contact with them shows that they meet the criteria, dependent upon degree.

3.3 The "Appropriate Officer" to determine the action to be taken will depend upon the circumstances of each case provided that no officer may undertake the role of "Authorising Officer" if he/she has had an involvement in the complaint. This may be a Group Manager, Head of Service or Complaints Officer acting on behalf of the Chief Executive.

3.4 The Appropriate Officer in consultation with the Monitoring Officer will determine what action to take including:

- (a) Restricting the manner in which the customer may contact the Council;
- (b) The times at which the customer may contact the Council;
- (c) Restrict contact through a designated officer;
- (d) Notify the customer that the Council has responded fully to the points raised and has tried to resolve the complaint but there is nothing more to add and continuing contact will serve no useful purpose and advise them to contact the Ombudsman;
- (e) Withdraw contact with the customer either in person, by telephone, by email or any combination of these, provided at least one form of contact is maintained. The Council shall not, without the consent of the Monitoring Officer, withdraw or not provide any services to which the customer or his/her family are entitled to receive;
- (f) Inform the customer that the Council reserves the right to pass the matter to the Council's legal services which may result in legal action against the customer;
- (g) Removal from the Council offices by a senior manager or the police if the behaviour is considered to be a public nuisance offence; and
- (h) Other suitable options will be considered in light of the customer's circumstances.

3.5 The Appropriate Officer will write to the customer to:

- (a) Detail the action that will be taken and why as outlined at paragraph 3.4;
- (b) Explain what this means in terms of contact with the Council;
- (c) Advise how long any restrictions will be in place and when they will be reviewed;
- (d) Enclose a copy of this policy.

3.6 The Monitoring Officer shall maintain a central register of decisions relating to the above.

4. Review

4.1 Any restriction imposed shall be subject to a regular review and the timing of such reviews will be notified to the customer. Reviews will be based on the individual circumstances of the case but could typically be for a period of 6 months, dependent on the severity of the situation.

5. Social Media

- 5.1** The Council will remove, without notice, offensive or abusive posts from its social media channels. Additionally, the Council reserves the right to take any action it considers necessary where derogatory comments are made about officers of the Council.

6. New complaints

- 6.1** New complaints from individuals whose behaviour has previously been deemed unreasonable or their complaints vexatious will be treated on their merits. Restrictions imposed in respect of an earlier complaint will not automatically apply to a new matter. An Appropriate Officer will decide if any restrictions which have been applied before are still appropriate and if necessary in relation to the new complaint or request.
- 6.2** However, persistent unreasonable behaviour, or exceptionally unreasonable behaviour may result in a refusal of future contact on any matter.

7. Monitoring Arrangements

- 7.1** Information will be presented quarterly to the Cabinet and Corporate Management Board with details of customers who have been categorised as vexatious or have unreasonable behaviour.

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1. Background

The Information Team based in Legal Services Policy is responsible for processing all formal complaints in line with the Authority's Corporate Complaints Procedure.

Complaints

The Complaints and Concerns Policy was approved by Cabinet at its meeting held on 17 November 2020, to take effect from 23 November 2020.

The Policy sets out a two-stage process as follows:

- **Informal Complaint Stage**
- **Formal Complaint Stage**

The policy is a national policy required by the Public Services Ombudsman for Wales. The Policy was last reviewed in July 2024.

2. Informal Complaints (Stage 1)

- 2.1 The Policy recognises that complaints should be dealt with as quickly as possible and where possible informally as part of the normal working of the Authority. It advises customers to contact the office or officer responsible for the service to provide an opportunity to solve the problem. All informal complaints should be logged in the Corporate Complaints office as the Council is now required to report these every quarter to the Public Services Ombudsman.
- 2.2 The Public Services Ombudsman now sets criteria for complaint types to be logged. For the period from 1 April 2024 to 1 April 2025, the number of informal complaints received against each category together with the numbers of those complaints closed against each outcome was as follows

	Total number of informal complaints received	Number resolved by frontline staff/not upheld	Number Upheld	Number where investigation discontinued /investigation not merited/complaint about a service not provided by the Council/withdraw	Still Ongoing
Adult Social Care	0	0	0	0	0
Benefits Administration	4	2	2	0	0
Children's Social	2	1	1	0	0
Community Facilities (including Recreation & Leisure)	3	1	1	1	0
Complaints handling	2	2	0	0	0
Education	3	2	1	0	0
Environment & Environmental Health	2	2	0	0	0
Finance & Council Tax	16	14	2	0	0
Housing	5	4	1	0	0
Planning & Building Control	5	3	1	1	0
Roads & Transport	9	9	0	0	0
Various/Other	7	3	4	0	0
Waste & Refuse	24	11	13	0	0
Total	82	54	26	2	0

- 2.3 The Corporate Complaints team have only recently commenced the collation of Bridgend County borough Council Ward for informal complaints. It is therefore intended to provide this to the Governance & Audit Committee and Cabinet going forward.

3. Formal Complaints (Stage 2)

- 3.1 Formal complaints are received by email, telephone, letter or online complaint form. All formal corporate complaints with the exception of schools and social services (which have their own statutory procedures) are received, logged and acknowledged centrally by the Information Team within 5 working days. These complaints are sent to the relevant Head of Service who appoints a senior officer within the service to investigate the complaint and respond directly within 20 working days. The Information Team is provided with a copy of the response. If an investigation is more complex and more time may be needed, the complainant is advised of the likely timescale and kept informed of progress.
- 3.2 The Information Team has received, logged, acknowledged and referred a total of 37 formal complaints for the period from 1 April 2024 to 1 April 2025. The breakdown for the period is as follows:

	1 April 2024 to 1 April 2025
No. of Complaints Received	37
No. acknowledged in 5 working days	24
No. acknowledged outside 5 working days	13

- 3.3 The table below sets out the number of formal complaints the Council has received the financial half year 1 April 2024 to 1 April 2025 and the previous two financial years:

Financial Year	Number of Complaints Received
1 April 2022 to 1 April 2023	53
1 April 2023 to 1 April 2024	67
1 April 2024 to 1 April 2025	37

- 3.4 The Information Team endeavour to ensure that all complaints (both informal and formal) are acknowledged within 5 working days. However, during the reporting period, some delays were experienced due to temporary staff shortages. This impacted the timely completion of certain tasks and deliverables. At the time of this report, the team is now fully staffed and any backlog resulting from the delays has been addressed or is currently being resolved.
- 3.5 For the period from 1 April 2024 to 1 April 2025, the number of formal complaints received against each of the Public Services Ombudsman's criteria together with the numbers of those complaints closed against each outcome was as follows:

	Total number of formal complaints received	Number resolved by frontline staff/not upheld	Number Upheld	Number where investigation discontinued/investigation not merited/complaint about a service not provided by the Council/withdrawn	Still ongoing
Adult Social Care	0	0	0	0	0
Benefits Administration	1	0	1	0	0
Children's Social Services	0	0	0	0	0
Community Facilities (including Recreation & Leisure)	2	2	0	0	0
Complaints Handling	2	0	2	0	0
Education	5	5	0	0	0
Environment & Environmental Health	0	0	0	0	0
Finance & Council Tax	3	2	1	0	0
Housing	4	4	0	0	0
Planning & Building Control	4	4	0	0	0
Roads & Transport	5	4	1	0	0
Various/Other	9	9	0	0	0
Waste & Refuse	1	1	0	0	0
Total	36	31	5	0	0

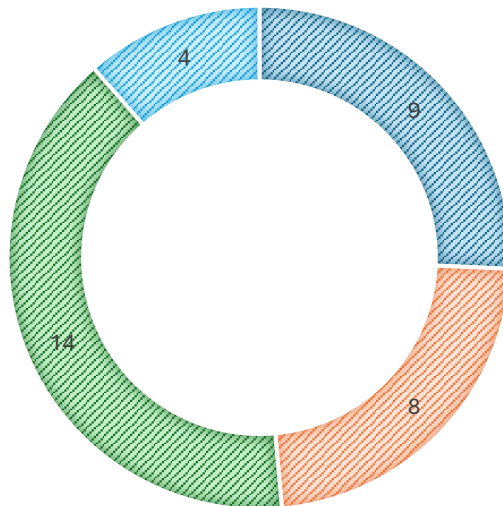
3.6 The following information sets out the breakdown of formal complaints received by County Borough Council Ward:

Ward	No. of complaints
Brackla East & Coychurch Lower	2
Brackla West Central	2
Bridgend Central	1
Bryntirion, Laleston & Merthyr Mawr	1
Caerau	1
Cornelly	2
Garw Valley	1
Maesteg West	2
Nottage	1
Pencoed & Penprysg	1
Rest Bay	1
St Brides Minor & Ynysawdre	1
Unknown/By e-mail	21

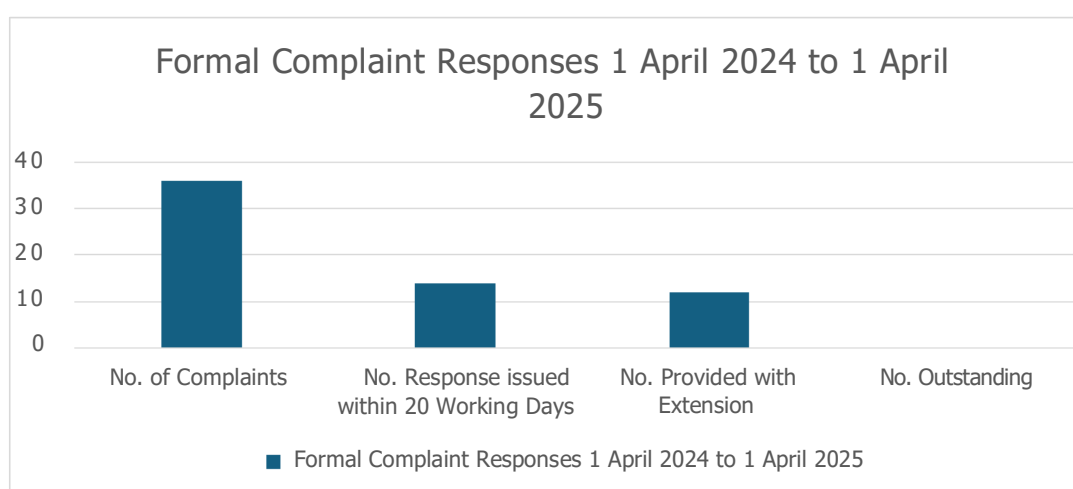
3.7 For the period from 1 April 2024 to 1 April 2025, the number of formal complaints received by each Directorate

NO. OF FORMAL COMPLAINTS FROM 1 APRIL 2024 TO 1 APRIL 2025

■ Chief Executive ■ Finance, Housing & Change ■ Communities ■ Education



- 3.8 For the period 1 April 2024 to 1 April 2025, no complaints were received by the Welsh Language Commissioner about a service provided by the Authority.
- 3.9 As required by the Equalities Strategy, a voluntary equalities monitoring questionnaire has been developed to accompany the Corporate Complaints Form. The information collected informs the Strategic Equality Plan.
- 3.10 The chart below provides a breakdown of the number of Formal Complaints received, those responded to within 20 working days, those for which it was necessary to request an extension to the response deadline, those that remain outstanding and those complaints currently under investigation within the respective 20 working days.



- 3.11 In order that the Committee can be provided with a Lessons Learned Section the Corporate Complaints team request departments to provide them with a note of any system or process changes the service has made as a result of a complaint.

At the time of reporting, the Team have not received any feedback from Services with regard to Lessons Learned.



Ask for: Communications



01656 641150



caseinfo@ombudsman.wales

Date: 30 September 2025

PERSONAL & CONFIDENTIAL

Councillor John Spanswick
Bridgend County Borough Council

By email only

cllr.john.spanswick@bridgend.gov.uk
jake.morgan@bridgend.gov.uk
kelly.watson@bridgend.gov.uk
charlotte.branford@bridgend.gov.uk

Dear Councillor John Spanswick

Annual Letter 2024-25

Role of PSOW

As you know, our role as the Public Services Ombudsman for Wales is to consider complaints about public services, to investigate alleged breaches of the councillor Code of Conduct, to set standards for complaints handling by public bodies and to drive improvement in complaints handling and learning from complaints. We also undertake investigations into public services on own initiative.

Purpose of letter

Through this letter, we want to give you an update on our work, share key trends in complaints about local government in Wales and highlight any particular issues for your organisation, together with actions I would like your organisation to take.

Complaints about public services

This letter, as always, coincides with the publication of our Annual Report. Again, we saw an increase in the number of people contacting us about public services. Since 2019-20, the volume of new complaints about public services reaching our office has increased by 44%.

We also closed a record number of complaints about public services – 5% more than last year. This year, we intervened (found that something has gone wrong, and recommended how to put things right) in 18% of complaints that we closed. Positively, this year we resolved many more complaints early on. 87% of our interventions this year involved Early Resolution, compared to 70% in 2023-24.

We understand that people who come to us want their complaints resolved as quickly as possible and we are committed to dealing with them in a timely manner.

Overall, we assessed incoming complaints, or intervened with an Early Resolution, within an average of 4 weeks; well within our target of 6 weeks. We have also reduced the time it takes us to complete an average investigation, from 64 weeks in 2023-24, to 53 weeks this year.

During 2024-25, we received 1,337 complaints about local councils - an increase of 20% on the previous year and 54% more than in 2019-20.

The main complaint subjects accounting for this increase related to social services, environment and environmental health, and housing. However, we also saw a welcome drop in complaints about complaint handling.

We intervened in 13% of local council complaints that we closed – a similar proportion to recent years.

We received 58 complaints about Bridgend County Borough Council and closed 57 – some complaints were carried over from the previous year. Bridgend County Borough Council's intervention rate was 11%. You can find detailed information on complaints about your organisation that we handled this year can be found in the appendices.

In 2024-25, we made 15 recommendations to your organisation. To ensure that our investigations and reports drive improvement, we follow up compliance with the recommendations agreed with your organisation. In 2024-25, 18 recommendations were due. 28% of the recommendations due was complied within the timescale agreed. Recommendations and timescales for complying with recommendations are always agreed with the public body concerned before being finalised, and we therefore expect organisations to comply within the timescales agreed.

Our Code of Conduct work

Our role is to investigate allegations that councillors have breached their Code of Conduct. Where an investigation finds evidence to support the complaint on a matter which is serious enough to require a referral in the public interest, these cases are referred either to the local Standards Committee or to the Adjudication Panel for Wales for consideration.

In 2024-25, we received 4% less new Code of Conduct complaints than the previous year. 60% of these complaints related to members of Town and Community Councils. We continue to see that over a half of these complaints (56% this year) tends to relate to promotion of equality and respect.

We made 15 referrals to Standards Committees or the Adjudication Panel for Wales (compared to 21 last year). We are grateful to your Monitoring Officer for their positive engagement with my office over the last year. We will continue to engage with them on matters relating to the ethical standards framework, including Local Resolution Procedures this year.

Independent Review

As you will be aware, last year, it was brought to our attention that a member of staff who had been the Team Leader of our Code of Conduct Team had been making inappropriate and unacceptable social media posts of a political nature.

In view of the seriousness of the matter, we commissioned Dr Melissa McCullough to conduct an independent review of our Code of Conduct work. [Dr McCullough's Report](#), published in September 2024, found that, "in general terms, the PSOW's Code of Conduct processes and delegations are robust in terms of safeguarding fairness and impartiality. They are systematic, well documented and supplemented with appropriate guidance and the reasoning for decisions is required to be recorded and explained as applicable."

While the findings overall were very positive, the review report included a number of recommendations and lessons learned, to "augment the existing safeguards for ensuring the fairness and impartiality of the processes and would clarify the related guidance as applicable."

Following this, the Senedd's Finance Committee published its report on the [Review into the operations, processes and investigations carried out by the Public Services Ombudsman for Wales](#). The Committee made further recommendations to us in its report. The details of all the recommendations and lessons learned and the actions we have taken in response can be found in our Annual Report.

To provide additional assurance, Dr McCullough undertook further independent assessment of how we implemented the recommendations and lessons learned, as set out in her 2024 Independent Review Report. This [assessment](#) concluded that:

- all recommendations and lessons learned were fully accepted by us and have been fully implemented
- we demonstrated a comprehensive, thoughtful and consultative approach to the implementation
- the pace of implementation has been impressive
- a separate quality assurance review confirmed the robustness of our process.

Supporting improvement of public services

We continued our work on supporting improvement in public services.

During 2024-25, we concluded our second wider own initiative investigation which looked into unpaid carers' needs assessments in Wales. We considered whether 4 local councils – Caerphilly, Ceredigion, Flintshire and Neath Port Talbot - undertook carers' assessments in line with their statutory obligations.

We published the report on this investigation in October 2024. We found that only 2.8% of people in those council areas who identified as carers had received a needs assessment. In addition, only 1.5% had received a proper support plan following their assessment. Many carers were also not aware of their rights with regard to assessments and support services that might be available to them.

We identified some areas of good practice by the councils we investigated. However, we also made several recommendations including to:

- improve recording practices
- improve how information is shared with carers
- offer staff refresher training on carers' rights
- collaborate better with the healthcare sector.

We invited the other local councils in Wales to make similar improvements.

As we did in the case of our first own initiative investigation, we have been actively monitoring how organisations' have been complying with our recommendations.

We are planning to review compliance with the recommendations and any other impacts of the report in October 2025.

Currently 54 organisations across Wales operate our model complaints policy. This includes all local councils, all health boards and now most housing associations - representing about 85% of the complaints which we receive.

Our offer of free complaints handling training has remained popular and we provided a further 52 training sessions to public bodies across Wales during the year. This brings the total to 550 training sessions and 10,000 people, since 2020.

We have continued our work to publish complaints statistics, gathered from public bodies, with data published twice a year. We expect to publish the data on complaints handled by local councils in Wales during 2024-25 in the Autumn. This data allows us to see information with greater context – for example, during 2024-25 5.18% of complaints made to local councils went on to be referred to us. Finally, this year we also published 2 thematic reports, which included as case studies complaints about local councils:

- 'Living in Disrepair' (November 2024): a thematic report about housing disrepair and damp and mould complaints
- 'Equality Matters' (January 2025): a thematic report on inclusion and accessibility across public services.

These reports include general recommendations for public service providers, drawing on lessons learned from our casework.

Action we would like your organisation to take

Further to this letter, can I ask that your organisation takes the following actions:

- Present this Annual Letter to the Cabinet and to the Governance and Audit Committee at the next available opportunity and notify me of when these meetings will take place.
- Consider the data in this letter, alongside your own data, to understand more about your performance on complaints, including any patterns or trends and your organisation's compliance with recommendations made by my office.
- Inform me of the outcome of the organisation's considerations and proposed actions on the above matters at the earliest opportunity.

I would like to thank you, and your officers, for your continued openness and engagement with my office. Our information shows that local authorities are looking into more complaints than ever before and are using information from complaints to deliver better outcomes for the people of Wales.

Yours sincerely

Michelle Morris

Michelle Morris

Public Services Ombudsman

Cc. Jake Morgan, Chief Executive, Bridgend County Borough Council
Kelly Watson, Monitoring Officer, Bridgend County Borough Council
Charlotte Branford, PSOW Liaison Officer, Bridgend County Borough Council

Information Sheet

Appendix A shows the number of complaints received by PSOW for all Local Authorities in 2024-25. These complaints are contextualised by the population of each authority.

Appendix B shows the categorisation of each complaint received, and what proportion of received complaints represents for the Local Authority.

Appendix C shows intervention rates for all Local Authorities in 2024-25. An intervention is categorised by either an upheld complaint (either public interest or non-public interest), an early resolution, or a voluntary settlement.

Appendix D shows outcomes of the complaints which PSOW closed for the Local Authority in 2024-25. This table shows both the volume, and the proportion that each outcome represents for the Local Authority.

Appendix E shows the compliance performance of each Local Authority.

Appendix F shows the outcomes of Code of Conduct complaints closed by PSOW related to Local Authority in 2024-25. This table shows both the number, and the proportion that each outcome represents for the Local Authority.

Appendix G shows the outcomes of Code of Conduct complaints closed by PSOW related to Town and Community Councils in the Local Authority's area in 2024-25. This table shows both the number, and the proportion that each outcome represents for each Town or Community Council.

Appendix A – Complaints received (overview)

	MAL			CODE			Total		
Local Authority	Complaints Received	Population	Received per 1,000 residents	Complaints Received	Population	Received per 1,000 residents	Complaints Received	Population	Received per 1,000 residents
Blaenau Gwent County Borough Council	14	67356	0.21	1	67356	0.01	15	67356	0.22
Bridgend County Borough Council	58	146743	0.40	10	146743	0.07	68	146743	0.46
Caerphilly County Borough Council	78	176437	0.44	3	176437	0.02	81	176437	0.46
Cardiff Council*	219	383536	0.57	4	383536	0.01	223	383536	0.58
Carmarthenshire County Council	86	190083	0.45	14	190083	0.07	100	190083	0.53
Ceredigion County Council	47	73050	0.64	0	73050	0.00	47	73050	0.64
Conwy County Borough Council	29	114410	0.25	9	114410	0.08	38	114410	0.33
Cyngor Gwynedd	46	119173	0.39	2	119173	0.02	48	119173	0.40
Denbighshire County Council	98	97156	1.01	7	97156	0.07	105	97156	1.08
Flintshire County Council	61	155812	0.39	3	155812	0.02	64	155812	0.41
Isle of Anglesey County Council	22	69291	0.32	2	69291	0.03	24	69291	0.35
Merthyr Tydfil County Borough Council	17	58593	0.29	3	58593	0.05	20	58593	0.34
Monmouthshire County Council	19	94572	0.20	9	94572	0.10	28	94572	0.30
Neath Port Talbot Council	48	142898	0.34	1	142898	0.01	49	142898	0.34
Newport City Council	61	163628	0.37	1	163628	0.01	62	163628	0.38
Pembrokeshire County Council	47	125006	0.38	6	125006	0.05	53	125006	0.42
Powys County Council	55	134439	0.41	24	134439	0.18	79	134439	0.59
Rhondda Cynon Taf County Borough Council	62	241178	0.26	3	241178	0.01	65	241178	0.27
Swansea Council	113	246742	0.46	6	246742	0.02	119	246742	0.48
Torfaen County Borough Council	20	93419	0.21	4	93419	0.04	24	93419	0.26
Vale of Glamorgan Council	61	134733	0.45	3	134733	0.02	64	134733	0.48
Wrexham County Borough Council	76	136149	0.56	11	136149	0.08	87	136149	0.64
Total	1337	3164404	0.41	126	3164404	0.04	1463	3164404	0.45

Appendix B – Complaints received (by organisation)

Bridgend County Borough Council	Complaints Received	% Share
Adult Social Services	2	3%
Benefits Administration	0	
Children's Social Services	14	24%
Community Facilities, Recreation and Leisure	0	
Complaints Handling	4	7%
Covid19	0	
Education	4	7%
Environment and Environmental Health	10	17%
Finance and Taxation	5	9%
Health	0	
Housing	7	12%
Licencing	0	
Planning and Building Control	8	14%
Roads and Transport	1	2%
Self Funding Care Provider	0	
Various Other	3	5%
Total	58	

Appendix C – Cases with PSOW intervention (overview)

Local authority	No. of interventions	No. of closures	% of interventions
Blaenau Gwent County Borough Council	0	12	0%
Bridgend County Borough Council	6	57	11%
Caerphilly County Borough Council	11	79	14%
Cardiff Council*	37	190	19%
Carmarthenshire County Council	11	86	13%
Ceredigion County Council	11	45	24%
Conwy County Borough Council	5	29	17%
Denbighshire County Council**	6	98	6%
Flintshire County Council	7	61	11%
Cyngor Gwynedd	3	44	7%
Isle of Anglesey County Council	1	20	5%
Merthyr Tydfil County Borough Council	1	15	7%
Monmouthshire County Council	1	16	6%
Neath Port Talbot Council	5	45	11%
Newport City Council	6	62	10%
Pembrokeshire County Council	8	47	17%
Powys County Council	8	51	16%
Rhondda Cynon Taf County Borough Council	6	60	10%
Swansea Council	12	109	11%
Torfaen County Borough Council	0	18	0%
Vale of Glamorgan Council	12	63	19%
Wrexham County Borough Council	7	72	10%
Total	164	1279	13%

Appendix D – Complaint outcomes (by organisation) (* denotes intervention)

Bridgend County Borough Council	Complaint Outcomes	% Share
Complaint investigation discontinued (with early resolution at assessment stages)*	0	
Complaint investigation discontinued (without settlement)	0	
Decision not to investigate complaint	20	35%
Early resolution*	5	9%
Matter out of jurisdiction	12	21%
Non-public interest report issued: complaint not upheld	0	
Non-public interest report issued: complaint upheld*	1	2%
Non-public interest report issued: complaint upheld with early resolution at assessment stage*	0	
Premature	19	33%
Public interest report issued: complaint upheld*	0	
Public Interest report issued: complaint upheld with early resolution at assessment stage*	0	
Special Interest Report*	0	
Voluntary settlement*	0	
Total	57	

Appendix E – Compliance performance comparison

Local Authority	Number of recommendations made on complaints closed in 2024-25	Number of recommendations falling due in 2024-25	% of recommendations, complied with in line with agreed target date
Blaenau Gwent County Borough Council	0	0	n/a
Bridgend County Borough Council	15	18	28%
Caerphilly County Borough Council	24	24	50%
Cardiff Council*	97	96	56%
Carmarthenshire County Council	29	27	67%
Ceredigion County Council	24	24	63%
Conwy County Borough Council	14	14	71%
Denbighshire County Council**	10	8	50%
Flintshire County Council	20	22	91%
Cyngor Gwynedd	9	9	89%
Isle of Anglesey County Council	4	6	0%
Merthyr Tydfil County Borough Council	2	4	0%
Monmouthshire County Council	2	2	0%
Neath Port Talbot Council	11	8	75%
Newport City Council	12	11	27%
Pembrokeshire County Council	20	18	61%
Powys County Council	21	23	22%
Rhondda Cynon Taf County Borough Council	11	10	20%
Swansea Council	25	24	33%
Torfaen County Borough Council	0	0	n/a
Vale of Glamorgan Council	30	31	55%
Wrexham County Borough Council	19	16	75%

Appendix F - Code of Conduct Complaints Closed (* denotes investigation)

Bridgend County Borough Council	Code of Conduct Complaints Closed
Cc not acted on	0
Code of Conduct leaflet sent/link to website provided	0
Complaint taken over telephone – awaiting signature	0
Complaint Withdrawn	0
Discontinued. Not in the public interest to pursue*	0
Duplicate complaint with no new evidence	0
Information provided	0
No action necessary*	2
No declaration rec'd – Withdrawn	0
No evidence of Breach*	0
No prima facie evidence of breach	4
Not in the public interest to investigate	4
Out of Jurisdiction - signposted	0
Premature - referred for local resolution	0
Referred to Adjudication Panel*	0
Referred to Standards Committee*	0
Withdrawn	0
Total	10

Appendix G - Town / Community Council Code of Complaints

Decision not to investigate Code			Investigations					
Bridgend County Borough Council	Not in the public interest to investigate	No prima facie evidence of breach	Discontinued. Not in the public interest to pursue	No action necessary	No evidence of Breach	Referred to Adjudication Panel	Referred to Standards Committee	Total
Brackla Community Council	0	0	0	0	0	0	1	1
Bridgend Town Council	0	0	0	0	0	1	0	1
Cefn Cribwr Community Council	0	0	0	0	0	0	0	0
Coity Higher Community Council	0	0	0	0	0	0	0	0
Cornelly Community Council	0	0	0	0	0	0	0	0
Coychurch Higher Community Council	0	0	0	0	0	0	0	0
Coychurch Lower Community Council	0	0	0	0	0	0	0	0
Garw Valley Community Council	0	0	0	0	0	0	0	0
Laleston Community Council	0	0	0	0	0	0	0	0
Llangynwyd Lower Community Council	0	0	0	0	0	0	0	0
Llangynwyd Middle Community Council	0	0	0	0	0	0	0	0
Maesteg Town Council	0	0	1	0	0	0	0	1
Merthyr Mawr Community Council	0	0	0	0	0	0	0	0
Newcastle Higher Community Council	0	0	0	0	0	0	0	0

Ogmore Valley Community Council	0	0	0	0	0	0	0	0
Pencoed Town Council	0	0	0	0	0	0	0	0
Porthcawl Town Council	10	4	0	2	0	0	0	16
Pyle Community Council	0	0	0	0	0	0	0	0
St Brides Minor Community Council	0	0	0	0	0	0	0	0
Ynysawdre Community Council	0	0	0	0	0	0	0	0

Meeting of:	GOVERNANCE AND AUDIT COMMITTEE
Date of Meeting:	27 NOVEMBER 2025
Report Title:	FORWARD WORK PROGRAMME 2025-26
Report Owner: Responsible Chief Officer / Cabinet Member	CHIEF OFFICER – FINANCE, HOUSING AND CHANGE
Responsible Officer:	DEBORAH EXTON DEPUTY HEAD OF FINANCE
Policy Framework and Procedure Rules:	There is no impact on the policy framework and procedure rules.
Executive Summary:	• The Governance and Audit Committee has a number of core functions and responsibilities within its remit. • It receives a number of 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 is covering its range of responsibilities, a Forward Work Programme (FWP) is 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 (FWP) for 2025-26 is at Appendix A. • Committee is requested to approve the updated FWP or request changes for future meetings.

1. Purpose of Report

- 1.1 The purpose of this report is to seek approval for the updated Forward Work Programme for 2025-26.

2. Background

- 2.1 The core functions of an effective Governance and Audit Committee include the responsibility to:

- review, scrutinise and issue reports and recommendations in relation to the Authority's financial affairs.
- consider the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting, governance processes, performance assessment and complaints arrangements.
- seek assurances that action is being taken on risk-related issues identified by auditors and inspectors.
- consider the effectiveness of the Council's anti-fraud and corruption arrangements.
- be satisfied that the Council's assurance statements properly reflect the risk environment and any actions required to improve it.
- oversee the work of internal audit (including the annual plan and strategy) and monitor performance.
- review summary internal audit reports and the main issues arising and seek assurance that action has been taken where necessary.
- receive the annual report of the Head of Internal Audit.
- consider the reports of external audit and inspection agencies, where applicable.
- ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
- review and approve the financial statements, external auditor's opinion and reports to Members, and monitor management action in response to the issues raised by external audit.
- review and make any recommendations for change to the Council's draft self-assessment report.
- consider panel performance assessment reports into how the Council is meeting its performance requirements.

2.2 Effective Governance and Audit Committees help to raise the profile of governance, internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

3. Current situation / proposal

3.1 In order to assist the Committee in ensuring that due consideration is given to all aspects of their core functions the updated Forward Work Programme for 2025-26 is attached at **Appendix A**. Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.

3.2 Shown below are the items scheduled to be presented at the next scheduled meeting, to be held on 29 January 2026.

Proposed Agenda Items – 29 January 2026	
1	Governance and Audit Committee Action Record

2	Audit Wales Governance and Audit Committee Reports
3	Regulatory Tracker
4	Panel Performance Assessment
5	Corporate Risk Assessment and Corporate Risk Policy
6	Treasury Management Strategy 2026-27
7	Self-Assessment of the Governance and Audit Committee
8	Statement of Accounts 2024-25: Lessons Learned
9	Internal Audit Progress Reports
10	Internal Audit Recommendation Monitoring Report
11	Updated Forward Work Programme

3.3 The schedule of items for discussion at specific meetings may be subject to change, to take into account other items that need to be considered, and operational factors.

4. Equality implications (including Socio-economic Duty and Welsh Language)

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

5.1 The well-being goals identified in the 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.

6. Climate Change and Nature Implications

6.1 There are no climate change implications arising from this report.

7. Safeguarding and Corporate Parent Implications

7.1 There are no safeguarding or corporate parent implications arising from this report.

8. Financial Implications

8.1 There are no financial implications arising from this report.

9. Recommendation

9.1 That the Committee considers and approves the updated Forward Work Programme for 2025-26.

Background documents

None

GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2025-26	Frequency	29 January 2026	23 April 2026
Standing Items			
Governance and Audit Committee Action Record	Each meeting	✓	✓
Audit Wales Governance and Audit Committee Reports	Each meeting	✓	✓
Updated Forward Work Programme	Each meeting	✓	✓
Annual Accounts			
Statement of Accounts 2024-25 (unaudited)	Annually		
Porthcawl Harbour Return 2024-25 (unaudited)	Annually		
Going Concern Assessment	Annually		
Audit Enquiries Letter	Annually		
Audit Wales Audit of Accounts Report <i>(included with Audited Statement of Accounts Report item)</i>	Annually		
Audited Statement of Accounts <i>(including final Annual Governance Statement)</i>	Annually		
Porthcawl Harbour Return (audit letter)	Annually		
Statement of Accounts 2024-25: Lessons Learned	Annually	✓	
Governance			
Draft Annual Governance Statement	Annually		
Half Year Review of the Annual Governance Statement	Annually		
Code of Corporate Governance	Annually		✓
Audit Wales Annual Audit Plan <i>(included in Audit Wales Governance and Audit Committee Reports item)</i>	Annually		✓
Annual Audit Summary <i>(included in Audit Wales Governance and Audit Committee Reports item)</i>	Annually	✓	
Internal Audit Reports			
Annual Internal Audit Report 2024-25	Annually		
Internal Audit Shared Service Charter	Annually		✓
Internal Audit Annual Strategy and Audit Plan 2025-26	Annually		
Self-Assessment of the Governance and Audit Committee	Annually	✓	
Internal Audit Progress Reports	Quarterly	✓	✓
Internal Audit Recommendation Monitoring Report	Quarterly	✓	✓
Governance and Audit Committee Annual Report	Annually (unless revised)		
Treasury Management			
Treasury Management Outturn Report 2024-25	Annually		
Treasury Management Half Year Report 2025-26	Annually		
Treasury Management Strategy 2026-27	Annually	✓	
Risk Assurance			
Corporate Risk Assessment	6 monthly	✓	
Corporate Risk Policy	Annually	✓	
Counter Fraud			
Corporate Fraud Report 2024-25	Annually		
Anti-Tax Evasion Policy (to be considered April 2025, then April 2027)	Biennially		
Anti-Fraud, Bribery and Corruption Policy (June 2025, then June 2027)	Biennially		
Anti-Money Laundering Policy (June 2025, then June 2027)	Biennially		
Performance Related			
Complaints Process	Annually		
Regulatory Tracker (by exception only in January and July)	Quarterly	✓	✓
Annual Self-Assessment of the Council's Performance (Corporate Self-Assessment)	Annually with approach report in April		✓

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