

**GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 21 MAY 2026**

**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, 21 MAY 2026 AT 10:00**

Present

G Chapman – Chairperson (Lay Member)

O Clatworthy

Present Virtually

A R Berrow

S Easterbrook

RM Granville

MLR Berrow

Lay Members - Present Virtually

D Austin

A Bagley

B Olorunnisola

Apologies for Absence

RL Penhale-Thomas

Declarations of Interest

None

Officers:

Nigel Smith

Joanne Norman

Andrew Wathan

Joan Davies

Kate Pask

Sara-Jane Byrne

Helen Goddard

Group Manager - Chief Accountant

Acting Deputy Head of Finance

Head of Regional Internal Audit Service

Deputy Head of Regional Internal Audit Service

Corporate Policy & Performance Manager

Audit Wales

Audit Wales

**This document is available in Welsh / Mae'r ddogfen hon ar gael yn Gymraeg**

**GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 21 MAY 2026**

Rachel Keepins  
Oscar Roberts  
Stephen Griffiths

Democratic Services Manager  
Democratic Services Officer - Committees  
Democratic Services Officer - Committees

**284. Election of Chairperson**

Decision Made	<u>RESOLVED:</u> G Chapman was appointed Chairperson.
Date Decision Made	21 May 2026

**285. Election of Vice-Chairperson**

Decision Made	<u>RESOLVED:</u> A Bagley was appointed Vice-Chairperson.
Date Decision Made	21 May 2026

**286. Approval of Minutes**

Decision Made	<u>RESOLVED:</u> The Minutes of the meeting on 29 January 2026 (and reconvened on 2 February 2026) were approved as a true and accurate record.
Date Decision Made	21 May 2026

**287. Governance and Audit Committee Action Record**

Decision Made	<p>The purpose of the report was to provide Members with an update on the Governance and Audit Committee Action Record.</p> <p>It was noted that Members had received updates via email, in respect of the following issues in advance of the meeting:</p> <p><b>13 May:</b> Shipping Container.</p> <p><b>18 May:</b> Overdue internal audit recommendations on the Appointment of Consultants, Bridge Alternative Provision, and Welsh Language Standards.</p> <p><u>RESOLVED:</u></p> <p>The Committee noted the Action Record.</p>
Date Decision Made	21 May 2026

**288. Audit Wales Governance and Audit Committee Reports**

Decision Made	<p>The purpose of this report was to submit to the Committee two reports from Audit Wales, as follows:</p> <ul style="list-style-type: none"><li>• Bridgend County Borough Council – Annual Audit Summary 2025 - (Appendix A).</li><li>• Bridgend County Borough Council – Audit Plan 2026 - (Appendix B).</li></ul> <p>In response to the reports, Members raised the following issues:</p> <ul style="list-style-type: none"><li>• The Local Government Pension Scheme: Its performance and ongoing legal cases. In response, a representative from Audit Wales highlighted that they were waiting to see how the triennial revaluation could affect the scheme, and their concern was to ensure that results were correctly disclosed and accounted for within the accounts rather than assessing the performance of the pension fund itself. In respect of the ongoing legal cases, the key issues for them were whether they had been accounted for within the actuarial valuation, and whether there would be a need for</li></ul>
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**GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 21 MAY 2026**

	<p>any additional disclosures in the accounts for any contingent liabilities. She indicated that further details could be sent to Members. In terms of performance, the Group Manager – Chief Accountant, noted that they had received the initial reports from the actuary and it did indicate a surplus again this financial year.</p> <ul style="list-style-type: none"><li>• The national work being undertaken by Audit Wales. In response to this issue, a representative from Audit Wales indicated that the forward work programme, which captured the national programme of work, was available on their website: <a href="https://www.audit.wales/our-work/forward-work-programme">https://www.audit.wales/our-work/forward-work-programme</a>.</li><li>• Whether the local government elections in May 2027, and the preceding pre-election period, would have an impact on the work being undertaken on Bridgend. In response, she noted that, although they were confident of delivering their programme of work, the elections very much on their radar and they would monitor how it works out in practice, especially in respect of the publication of reports.</li><li>• The closure of accounts for the South East Wales Corporate Joint Committee. The Chairperson noted that they would be closing their accounts at the end of May, and that this represented a vast improvement on previous years. This afforded an opportunity to incorporate the draft accounts into those of Bridgend County Borough Council.</li></ul> <p><b><u>RESOLVED:</u></b></p> <p>The Committee noted the Audit Wales Governance and Audit Committee Reports at Appendix A and Appendix B.</p>
Date Decision Made	21 May 2026

**289. Regulatory Tracker Update**

Decision Made	<p>The purpose of this report was to provide an update to the Governance and Audit Committee on the Regulatory Tracker updated to the end of quarter 4 (Q4) of 2025-26, and recommendations which have been closed since the last report to the Committee in October 2025 (quarter 2 (Q2) 2025-26).</p> <p>In response to the report, Members highlighted a couple of issues:</p> <ul style="list-style-type: none"><li>• The meaning and value of the Red, Amber, and Green (RAG) status applied to projects and</li></ul>
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**GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 21 MAY 2026**

	<p>initiatives in the Regulatory Tracker. The Digital Strategy was highlighted as a particular concern in terms of the relationship between something that had been assigned a red or amber status.</p> <ul style="list-style-type: none"><li>• Whether an amber rating was appropriate for R2: Risk Management, in relation to the Audit Wales report, Planning and Development Service (November 2025). The Corporate Policy &amp; Performance Manager indicated that she would highlight that concern with officers assigning the RAG status.</li><li>• Whether, in addition to receiving the regular reports with extracts from the full regulatory tracker, additional information and explanatory notes could be provided as necessary, where recommendations have remained outstanding over a number of years.</li></ul> <p><u>RESOLVED:</u></p> <p>The Governance and Audit Committee considered the summary points and contents of <b>Appendix 1</b> and <b>Appendix 2</b> and raised issues of concern for follow-up by the Corporate Policy &amp; Performance Manager.</p> <p>In addition, the Committee requested that the update report due for consideration at the meeting on 16 July 2026 provide additional information and explanatory notes, where recommendations have remained outstanding over a number of years.</p>
Date Decision Made	21 May 2026

**290. Code of Corporate Governance**

Decision Made	<p>The purpose of this report was to present to the Governance and Audit Committee the updated Code of Corporate Governance (the Code) for consideration and approval.</p> <p>In response to the report, Members raised a couple of issues:</p> <ul style="list-style-type: none"><li>• Whether, given that a document of this kind should not be restricted by date and time, it was necessary to include details of initiatives with specific dates.</li><li>• That the inclusion of a draft of the document with track changes (Appendix A) was particularly helpful.</li><li>• The inclusion of actions and the evidence to support them was also welcome but that in thinking how documents of this kind might be received by citizens, it was important to think about the 'so what' question, to capture why actions and the things listed as evidence to support their</li></ul>
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**GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 21 MAY 2026**

	<p>implementation are important.</p> <ul style="list-style-type: none"><li>• Whether the governance framework was real and worked in practice. In response, the Group Manager – Chief Accountant indicated that the document set out what is in place and the evidence to support that. The Council was reviewed both internally and externally and this provided greater assurance. The Statement of Accounts would be submitted for consideration by Members at the July meeting of the Governance and Audit Committee, and this included an assessment of the governance of the Council. This would include further evidence to support the arrangements that are in place.</li><li>• Why the Council felt it needed more senior leadership capacity. In response, the Chairperson indicated this was a matter for consideration in another place.</li><li>• That the document should refer to ‘Members’, rather than ‘Elected Members’, given there are also ‘Lay Members’.</li><li>• Whether it was possible to provide the Group Manager – Chief Accountant with the delegated authority to make minor changes to the document, so that it can evolve as an organic document, ahead of its annual submission to Committee for approval.</li></ul> <p><b><u>RESOLVED:</u></b></p> <p>The Governance and Audit Committee considered and approved the Council’s updated Code of Corporate Governance at Appendix B, subject to the clarification about the definition of a ‘Member’.</p> <p>The Committee recommended that the Monitoring Officer be consulted on whether the Group Manager – Chief Accountant could be given delegated authority to make minor changes to the Code of Corporate Governance as and when they arise, and for these to be reported to the Committee as part of the annual submission of the Code to the Committee.</p>
Date Decision Made	21 May 2026

**291. Self-Assessment Approach for 2025/26**

Decision Made	<p>The purpose of the report was to reflect on the self-assessment 2024/25 and present the Governance and Audit Committee with an outline of the approach to the development of the self-assessment 2025/26.</p> <p>In response to the report, Members raised the following issues:</p>
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**GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 21 MAY 2026**

	<ul style="list-style-type: none"><li>• Given the self-assessment process involved the Council assessing its own performance, whether there were safeguards in place to ensure the process was genuinely objective and transparent to residents, and prevents departments giving themselves overly positive scores. In response, the Corporate Policy &amp; Performance Manager hoped that Members could be assured that the corporate plan data that was used to produce the initial score was quite robust. The targets were agreed by full Council each year in the form of the Corporate Plan Delivery Plan and scrutinised on a quarterly basis. Judgements are heavily moderated by Heads of Service, by Chief Officers and then by the Corporate and Cabinet Management Team (CCMT), and then they are considered by the Corporate Overview and Scrutiny Committee (COSC) and the Governance and Audit Committee. Between them, it is hoped that provides assurance that it provides a fair representation of how the Council is doing.</li><li>• The value of peer assessment, and the invaluable insights, both positive and negative, arising from the Performance Panel Assessment, which took place in September 2025.</li></ul> <p><u>RESOLVED:</u></p> <p>The Governance and Audit Committee noted the proposed approach to preparing the annual self-assessment for 2025-26.</p>
Date Decision Made	21 May 2026

**292. Regional Internal Audit Service Charter 2026-27**

Decision Made	<p>The purpose of the report was to present to Members the Regional Internal Audit Service Charter for 2026-27 for consideration and approval.</p> <p>In response to the report, a Member raised the following issues:</p> <ul style="list-style-type: none"><li>• That the Charter referred to unrestricted access and independence for internal audit and asked whether there were any occasions where auditors experienced difficulty obtaining information or gaining access. In response, the Deputy Head of the Regional Internal Audit Service (RIAS), noted that there were sometimes issues and misunderstandings, but they mostly arose because an individual did not understand what the auditor was asking for or they did not have the authority to</li></ul>
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**GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 21 MAY 2026**

	<p>grant access. These issues were usually resolved quickly, and, in any case, there was a robust escalation process in place if required.</p> <ul style="list-style-type: none"><li>• The accountability measures in place when Departments repeatedly failed to implement audit recommendations. The Deputy Head of RIAS noted that recommendations were brought to the Governance and Audit Committee regularly and the monitoring of recommendations was also carried out by the Management Team. Ultimately, officers were responsible to the Chief Executive and the Members of the Governance and Audit Committee. The Chairperson added that if there were any blockages, the Committee reserved the right to call in a Director or Head of Service to explain why something has not changed or been implemented.</li><li>• That consideration be given as to whether there were training needs in relation to matters like the audit process and new legislation, both for officers across the Council and Members of the Committee.</li><li>• Whether RIAS was open to other public sector bodies joining the partnership. In response, the Head of RIAS indicated that they were ambitious and wanted to be the regional provider of internal audit services within the public sector. He would welcome any conversations with local authorities or other public sector organisations to join them as part of a regional service.</li></ul> <p><b><u>RESOLVED:</u></b></p> <p>The Governance and Audit Committee considered and approved the Regional Internal Audit Service Charter for 2026-27 as attached in Appendix A of this report.</p>
Date Decision Made	21 May 2026

**293. Governance and Audit Committee Self-Assessment**

Decision Made	<p>The purpose of the report was to provide assurance that the Council's Governance and Audit Committee was able to demonstrate its effectiveness against the good practice principles set by the Chartered Institute of Public Finance and Accountancy (CIPFA) using the self-assessment tools provided.</p> <p>In response to the report, Members raised a couple of issues:</p> <ul style="list-style-type: none"><li>• It was noted that the report was good and fair but wondered how it compared to the last time it was carried out. In response, the Head of RIAS, noted that a review as comprehensive as this one had</li></ul>
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**GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 21 MAY 2026**

	<p>not been carried out previously but having worked through the findings, it was felt that the opinion matched what a reasonable opinion would be, and that meant that it was not far off one of substantial assurance. There would be further comprehensive reviews and they would put the Committee in a better position to compare its own performance year on year.</p> <ul style="list-style-type: none"><li>• It was the responsibility of Members, facilitated by the auditing checklist associated with the self-assessment process, to monitor and enhance their own performance as part of the Governance and Audit Committee.</li><li>• There was probably a need, ahead of the next self-assessment exercise, to bring to the Committee an evaluation of what it does and the extent to which that matches the requirements and expectations set out for it in the Constitution.</li><li>• The central importance of ensuring 'value for money' in the delivery of services as a theme for future work.</li></ul> <p><u>RESOLVED:</u></p> <p>Members noted the outcome of the self-assessment of the effectiveness of the Governance and Audit Committee.</p>
Date Decision Made	21 May 2026

**294. Forward Work Programme 2026-27**

Decision Made	<p>The purpose of this report was to seek approval for the updated Forward Work Programme for 2026-27.</p> <p><u>RESOLVED:</u></p> <p>The Committee considered and approved the updated Forward Work Programme for 2026-27, subject to the following amendments to the agenda for the meeting on 16 July 2026:</p> <ul style="list-style-type: none"><li>• That an update on the issues highlighted in the discussion on the Regulatory Tracker be submitted as part of that report.</li><li>• That the draft Self-Assessment report be submitted.</li></ul>
Date Decision Made	21 May 2026

**295. Urgent Items**

Decision Made	None  The Chairperson thanked Cllrs M. Williams and C. Davies for their contribution to the work of the Committee, and welcomed the new members, Cllrs A. R. Berrow and J. Llewellyn-Hopkins.  The Chairperson requested that a letter be prepared and sent to the Deputy Head of Finance, expressing the Committee's best wishes for a speedy recovery.
Date Decision Made	21 May 2026

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

The meeting closed at 11:29.