

GOVERNANCE AND AUDIT COMMITTEE - THURSDAY, 24 SEPTEMBER 2026

**MINUTES OF A MEETING OF THE GOVERNANCE AND AUDIT COMMITTEE HELD HYBRID IN COMMITTEE ROOMS 1/2/3, CIVIC OFFICES
ANGEL STREET BRIDGEND CF31 4WB ON THURSDAY, 24 SEPTEMBER 2026 AT 10:00**

Present – Virtually (Lay Member)

A Bagley – Vice Chairperson

Present

M L Hughes

Present - Virtually

A R Berrow

RL Penhale-Thomas

Present – Lay Member

B Olorunnisola

Apologies for absence

S Easterbrook

R Granville

S Griffiths

D Austin (Lay Member)

Declarations of Interest

None

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Officers:

Jake Morgan	Chief Executive
Carys Lord	Corporate Director – Finance and Transformation
Claire Marchant	Corporate Director - Social Services and Wellbeing
Stacey Forde	Head of Performance & Workforce Cultural Change
Kelly Watson	Chief Officer - Legal, Regulatory and Electoral Services
Paul Miles	Group Manager - Human Resources and Organisational Development
Stuart Mander	Group Manager - Housing & Homelessness Services
Joanne Norman	Interim Deputy Head of Finance
Rachel Keepins	Democratic Services Manager
Nigel Smith	Group Manager - Chief Accountant
Kate Pask	Corporate Performance Manager
Andrew Wathan	Head of the Regional Internal Audit Service
Joan Davies	Deputy Head of the Regional Internal Audit Service
Helen Goddard	Audit Wales
Seth Newman	Audit Wales
David Williams	Audit Wales
Samantha Clements	Audit Wales
Catrin McCarthy	Audit Wales
Jemma Trivett	Audit Wales
Oscar Roberts	Democratic Services Officer - Committees
Stephen Griffiths	Democratic Services Officer - Committees
Nimi Chandasena	Democratic Services Officer - Support

314. Approval of Minutes

Decision Made	<u>RESOLVED:</u> The Minutes of the meeting on 16 July 2026 were approved as a true and accurate record.
Date Decision Made	24 September 2026

315. Governance and Audit Committee Action Record

Decision Made	The purpose of the report was to provide Members with an update on the Governance and Audit Committee Action Record (Appendix A). The Vice Chairperson requested that a firm date be included in the Action Record Report when the Regional Internal Audit Service (RIAS) report on Porthcawl Harbour would be submitted to the Committee for consideration. <u>RESOLVED:</u> The Committee noted the Action Record and provided comments, as appropriate.
Date Decision Made	24 September 2026

316. Audited Statement of Accounts 2025-26

Decision Made	This item was deferred to an Extraordinary Meeting of the Committee, to be held on 29 September 2026.
Date Decision Made	24 September 2026

317. Audit Wales Governance and Audit Committee Reports

Decision Made	The purpose of the report was to provide Members of the Committee with five reports, and the management response to them where appropriate, from Audit Wales: 1. The Building Blocks? Capital Planning in Councils in Wales (January 2026) - The work was designed to provide an overall view of how councils plan their capital spending and looked to find any common issues for both councils and the Welsh Government to consider. In response to the report, Members and officers discussed the following issues:
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- The need to carry out stock and asset condition surveys, whether the Council had the capacity to undertake the work internally, and the availability of specialist firms to assist Councils across Wales with them. The Corporate Director – Finance and Transformation indicated that she would report back to Members on the current position in respect of asset management work in the Council, including whether any of the work included external input.

2. **Bridgend County Borough Council – Recruitment and retention challenges – the right people at the right time? (April 2026)** - The report looked at the recruitment and retention challenges Bridgend County Borough Council was facing. This included how well the Council understood the challenges, what it was doing in response, and how it reviews the value for money of its approaches.

In response to the report, Members and officers discussed the following issues:

- The Vice Chairperson noted in the first instance, that recruitment and retention were significant issues for all Councils. He welcomed the report, the recommendations and the agreed actions. The Committee would be able to track the implementation. He also noted that the report highlighted the issue of corporate risk, the impact on social care, transformation capacity, and financial sustainability. All of it came down to how effective the Council is at recruitment, how it ensures value for money, and how it measures the impact of some of the agreed actions. He asked what critical posts are currently hardest to recruit to and how the Council tried to measure the quantifiable operational impact of not recruiting to those posts? In response, officers stressed the importance of strengthening reporting and the visibility of the challenges at a corporate level, the utility of market supplements, the importance of being innovative with hard to fill posts especially where the challenge is competing with the private sector, and the importance of the Council's overall strategy for recruitment, retention, workforce development. Officers also stressed the potential efficiencies associated with process mapping, the importance of pathways, not just being reactive when problems arise, and evolving the Council's approach to apprenticeship and graduate schemes.
- The Vice Chairperson asked whether Audit Wales had a view about how best to measure value for money. In response, the representative from Audit Wales noted that colleagues were attending a Human Resources Directors (HRD) network meeting on 25 September to discuss value for money (what is meant by it, what to look at, and examples of good practice).

	3. Bridgend County Borough Council – Audit Wales Work Programme and Timetable (30 June 2026) - This report provided details of planned and recent work where relevant of Audit Wales, Care Inspectorate Wales and Estyn. The Vice Chairperson noted that the report would be helpful in planning the work of the Committee going forward. 4. Funding Councils – How the Welsh Government funds councils (July 2026) - This report looked at how the Welsh Government funds the twenty-two principal councils in Wales, including the annual local government settlement and restricted grants. It also looked at how well the Welsh Government supports councils with their financial planning and how it estimates the costs of new responsibilities placed on councils. It was noted that the report had been laid before the Senedd, that a management response form had been issued but there had not yet been a response to the recommendations, and that it would be discussed at a future meeting of the Public Accounts and Public Administration Committee. The link to that meeting would be shared with Members when available. In response to the report, the Corporate Director – Finance and Transformation noted that the findings of the report chimed with a lot of the experiences that people working in finance within local authorities experience when dealing with Welsh Government and reflected the very good working relationship that existed at officer level between finance staff and Welsh Government staff. 5. Bridgend County Borough Council – Housing Adaptations (September 2026) - This report looked at how Bridgend County Borough Council plans and delivers housing adaptations to help children, young people and adults stay in their homes. In response to the report, the Vice Chairperson noted that although the report was at one level worrying, Audit Wales had accepted the management response and associated action plan. He also noted the Additional Contextual Information (Appendix I) that had been provided for Members of the Committee, and that Bridgend County Borough Council was far from alone in facing the issues identified with housing adaptations. The Corporate Director – Social Services and Wellbeing thanked Audit Wales for the report, the findings and the recommendations, and indicated that the Council's focus was 'laser sharp' on delivering the improvements identified, and that these largely aligned with the Council's own analysis. She recognised that waiting times for disabled facilities grants remained too long and that
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	residents should receive adaptations more quickly. In response to the report a Member noted that there seemed to be parallel systems of improvements between local authorities on the one hand and Registered Social Landlords (RSLs) on the other, some of whom were quite large and had considerable expertise. As such, he suggested there might be scope for the Council to work more closely in partnership with RSLs. A Lay Member raised a couple of issues in respect of Audit Wales's all-Wales thematic reports and those issued to the Welsh Government and how local authorities utilise and scrutinise the findings and recommendations, and are informed of outcomes, where appropriate. To conclude this agenda item, the Vice Chairperson noted that two themes emerged from all the reports: the critical importance of a) long-term planning for local authorities; and b) measuring outcomes and impact. He added that he thought these were themes that the Committee needed to think about throughout this financial year. In response, the Chief Executive acknowledged that the performance framework was not where the Council wanted it to be but that specific performance strategic capacity had been put in place to enable it to redesign its approach, of which a large part was concerned with the measurement of outcomes and impact. He also noted that he would welcome engagement from the committee in developing a new performance framework rather than presenting Members with the finished document. <u>RESOLVED:</u> The Committee noted the Audit Wales Governance and Audit Committee Reports and the Council's Management Responses.
Date Decision Made	24 September 2026

318. Progress against the Internal Audit Risk Based Plan 2026-27

Decision Made	The purpose of the report was to provide members of the Committee with a position statement on progress being made against the audit work within the approved Internal Audit Risk Based Plan 2026-27.
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	In response to the report, the Vice Chairperson thanked the team for producing such a concise report and noted the positive position in terms of progress against the plan. The report provided the Committee with assurance that the team was on track to deliver the plan in the year and no significant changes to the audit plan were proposed at this stage. <u>RESOLVED:</u> The Committee noted the content of the report and the progress made against the 2026-27 Internal Audit Risk Based Plan as at 31st August 2026.
Date Decision Made	24 September 2026

319. Internal Audit Recommendation Monitoring

Decision Made	The purpose of the report was to provide members of the Committee with a position statement on internal audit recommendations made, implemented and outstanding as of 31st August 2026 and consider the information provided in respect of the status of the high and medium priority recommendations made by the Regional Internal Audit Service (RIAS). In response to the report, Members discussed the following issues: • Procurement (Limited Opinion - Medium): The issue was concerned with implementing a system to easily identify supplier spend for which there was no established contract between the Council and the supplier. Procurement and finance have been looking into this and agreed that a system is necessary. The finance system has the capabilities but would need the host of the system to provide advice on the functionalities. The cost to do this is marginal, the difficulty has been securing the consultant time with the provider to enable this change. The Group Manager – Chief Accountant acknowledged that this had been ongoing for some time and that the revised date for implementation of 30 September 2026 would not be met. • Business Continuity Planning (Limited Opinion - Medium): This issue was concerned with ensuring that the Corporate Business Continuity Plan was reviewed, updated and made available. As of July 2026, external consultants had been contracted to complete a 'Health Check' on all Emergency Planning, Business Continuity Management and Protective Security work across the council. The target completion date for this review and production of the resulting report was August 2026. It was noted that a revised date – 30 September – had been agreed and RIAS would
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	check if it has been completed after that. • Agency Staff (Reasonable Opinion - High): This issue was concerned with the action required to utilise the services of other agency providers if suitable candidates were not available via the main agency contract. This applied across the Council but in particular to agency providers used within the Social Services and Wellbeing directorate. As of September 2026, it was noted that the Council would use a specialist framework for social worker staff, so all agency requests would go via the main agency contract and where unsuccessful, this framework would be used in line with the Council's Contract Procedure Rules. Use of the framework was being introduced against a backdrop of sustained reductions in agency usage. It was noted that a revised date – 31 October – had been agreed and RIAS would check if it has been completed after that. • Awen Cultural Trust (Limited Opinion): A Member noted that the limited opinion was concerning given the extent and range of services that they provided under the partnership agreement and asked if the report had been referred to the appropriate Scrutiny committee. He also asked if the report could be shared with Members. In response, the Corporate Director - Social Services and Wellbeing noted that work was currently underway with Counterculture Partnership, a Business Consulting and Services organisation, that help cultural, educational and creative organisations, to review the partnership agreement. She also noted that a report about Awen Cultural Trust would be going to a Scrutiny committee this autumn. The Vice Chairperson requested that where a report sets out the current position with agreed actions, it provides more detail about what has been done, and whether they remain on track to reach the agreed target date. He added that he thought the report worked well as a tracker, but he was still concerned that some of these actions go back several years, and agreed dates keep moving. He wanted to ensure that the Committee was getting the full story and the necessary assurance. <u>RESOLVED:</u> The 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	24 September 2026

320. Governance and Audit Committee Annual Report 2025-26

Decision Made	The purpose of the report was for the Committee to approve the Annual Report for 2025/26 and present it
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	to Council for them to consider whether it forms a balanced summary of the work undertaken by the Committee. The Governance and Audit Committee was required to approve an Annual Report for presentation to Council. The report demonstrated how the Committee met its terms of reference as per the Council's Constitution as set out by the Local Government (Wales) Measure 2011 and the Local Government and Elections (Wales) Act 2021. In response to the report, a Lay Member thanked the Head of RIAS for preparing it on behalf of the Committee and drew attention to a small number of outstanding issues that needed to be addressed as part of the process to complete the final report for Council. <u>RESOLVED:</u> The Committee approved the Annual Report for 2025/26 for presentation to Council for it to determine whether it forms a balanced summary of the work undertaken by the Committee.
Date Decision Made	24 September 2026

321. Self-Assessment 2025-26

Decision Made	The purpose of this report was to seek the Governance and Audit Committee's view on the draft self-assessment for 2025-26. This was Bridgend County Borough Council's fifth self-assessment report. One of the requirements of the Local Government and Elections (Wales) Act 2021 was for the Council to make and publish a self-assessment report once each financial year. The self-assessment report also acted as the Council's annual report, the well-being report and the social partnership duty report. In response to the report, Member discussed the following issues: • A Lay Member requested an update on two commitments: 1) the delivery of a fully bilingual staff
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	intranet by July 2026; and 2) the launch of the new complaints and compliments form/process in June 2026. In response, the Corporate Performance Manager confirmed that the new bilingual staff intranet was in place but that had happened after the report was drafted, and that although she had not been provided with an update on the new complaints and compliments form/process, she would check and update the report accordingly. • A Lay Member proposed that where commitments were highlighted as having a 'RED' RAG status, an action plan or explanatory notes should be provided against them. The Corporate Performance Manager noted that the Corporate Overview and Scrutiny Committee (COSC) had proposed that where areas were identified as underperforming, that it would be appropriate to provide a more robust narrative that explained why that judgment had been made. Also, COSC had proposed that the narrative should include some key actions to explain what the next steps would be. The Corporate Performance Manager confirmed that this was something they were looking at for the final draft. • A Member firstly, noted that he acknowledged the work that had gone into the report and that he secondly, would welcome, especially with residents in mind, any move to provide a more concise report. Thirdly, he proposed that there was a need to explain the difference more clearly between any performance measures and the self-assessment. He suggested that at present, this might be confusing for residents. Given the nature of public discourse and the distrust in some institutions and politicians more broadly, he could imagine a number of residents, if they were to pick up the report and seeing the good assessment across the wellbeing objectives, contesting the conclusions. He suggested it was necessary to be certain about the robustness of the methodology that had led to the assessment as good. In response, the Chief Executive acknowledged that there were significant issues about how best to communicate with the public in respect of reports of this kind. In particular, he noted that the traffic light system came across as being one-dimensional, that nuance was difficult to put across, and that communicating how some issues were national rather than local ones, was always a challenge. He proposed that some thinking needed to be put into how best to front end the communication of the report. • A Member welcomed the case studies included in the report, noted that personal stories provided some flavour of what the Council was trying to put across, and that suggested that residents would be able to relate to some of them. <u>RESOLVED:</u> The Committee considered and provided views on the draft self-assessment report attached as Appendix 1 supported by performance information in Appendix 2.
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Date Decision Made	24 September 2026
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322. Forward Work Programme 2026-27

Decision Made	The purpose of the report was to seek approval for the updated Forward Work Programme for 2026-27, especially the items scheduled to be presented at the next meeting, to be held on 19 November 2026. It was noted that a meeting had been scheduled for 22 April 2027 but that would fall during the pre-election period. It was proposed that the timing of a meeting, and the agenda items for it, following the one scheduled for January 2027 would be considered and the outcome reported to the Committee. The Vice Chairperson proposed that an additional report updating Members on the progress made against the internal audit plan be added to the list of proposed agenda Items for the meeting on 19 November 2026. <u>RESOLVED:</u> The Committee considered and approved the updated Forward Work Programme for 2026-27.
Date Decision Made	24 September 2026

323. Urgent Items

Decision Made	None
Date Decision Made	24 September 2026

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

The meeting closed at 11:56.

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