

Meeting of:	GOVERNANCE AND AUDIT COMMITTEE
Date of Meeting:	18 SEPTEMBER 2025
Report Title:	POSITION STATEMENT ON INTERNAL AUDIT RECOMMENDATIONS FOR PARKING ENFORCEMENT, HOME TO WORK MILEAGE FOR COUNCIL VEHICLES AND PORTHCAWL HARBOUR
Report Owner / Corporate Director:	CORPORATE DIRECTOR - COMMUNITIES
Responsible Officer:	MARTIN MORGANS INTERIM HEAD OF OPERATIONS, COMMUNITY SERVICES
Policy Framework and Procedure Rules:	There is no impact on the policy framework and procedure rules.
Executive Summary:	In response to the Governance and Audit Committee's request, the report outlines the status of Internal Audit recommendations in respect of Parking Enforcement, Home to Work Mileage for Council Vehicles and Porthcawl Harbour.

1. Purpose of Report

- 1.1 To provide Members of the Governance and Audit Committee with a position statement on Internal Audit recommendations made, implemented, and outstanding in respect of Parking Enforcement, Home to Work Mileage for Council Vehicles and Porthcawl Harbour.

2. Background

- 2.1 In accordance with the Global Internal Audit Standards, Internal Audit activity must assess and make appropriate recommendations to improve the Council's governance, risk management, and internal control.

2.2 Parking Enforcement

An internal audit undertaken in January 2024 recommended that the Council put in place an overarching strategy or policy to outline the key duties, powers, and objectives of the Parking Enforcement Team. This was necessary as the Council's joint working agreement with the Vale of Glamorgan Council ceased in April 2020, and no replacement document had been introduced. The absence of such a policy risks inconsistencies in approach and potential revenue loss, which could cause public frustration.

2.3 Home to Work Mileage in Council Vehicles

An internal audit report issued in January 2023 made two recommendations relating to the use of Council vehicles for home-to-work mileage. These were considered by the Governance and Audit Committee at its meeting on 19 June 2025, when Members requested an update on their implementation.

- The first recommendation was that a corporate policy be developed, covering the financial cost of home-to-work journeys, potential employee contributions, HMRC implications of private use, and specific guidance for electric vehicles.
- The second recommendation was that a business case should be required and formally authorised if there is a need for an employee to take a Council vehicle home.

2.4 Porthcawl Harbour

The internal audit recommended that the Harbour Board should formally receive and agree the annual accounts, with this recorded in the minutes. In addition, in line with the Harbour Engagement Strategy, a business plan should be presented to the Harbour Board and subject to regular monitoring.

3. **Current situation/ proposal**

3.1 Parking Enforcement Update

A draft Parking Enforcement Policy has been prepared, setting out the legislative framework under which Bridgend County Borough Council exercises its civil parking enforcement powers. The policy defines the duties of the Parking Team and Civil Enforcement Officers, sets out operational processes, and details the appeals procedure.

A report will be presented to Cabinet in October 2025 seeking approval of the policy and associated monitoring arrangements. Subject to Cabinet approval, this recommendation will be fully implemented.

3.2 Home to Work Mileage in Council Vehicles Update

A comprehensive review of the Council's fleet is underway, currently at the commissioning stage, covering overall usage, maintenance, and policy requirements. This will include development of a corporate policy addressing the financial cost of home-to-work journeys, employee contributions, HMRC implications, and guidance for electric vehicles. The review is scheduled for

completion by 1 August 2026. During this review period a corporate policy will be developed.

In the interim, a review has been completed of all vehicles not garaged at Council premises overnight. Authorisation for home-to-work use has only been granted where one or more of the following criteria are met:

- The employee is on call or stand-by.
- The employee must transport tools and/or equipment essential to their role.
- The employee must transport chemicals for use in their role.
- It is operationally or economically more efficient for the service, e.g. where staff are attending an alternative site directly from home.

A total of 45 vehicles currently meets one or more of the above criteria and have been authorised by the Head of Operations – Community Services. An annual review on these arrangements will be carried out going forward.

3.3 Porthcawl Harbour Update

The Council's role as Harbour Authority has now been clearly referenced in the annual accounts, with all undertakings formally vested in the Council. Since 2013, Porthcawl Harbour has also encompassed Porthcawl Marina.

Governance arrangements are being strengthened as follows:

- The Harbour Board, chaired by the Corporate Director – Communities, will continue to oversee the strategic management of Porthcawl Harbour. It is scheduled to meet twice in 2025/26 – 9th October 2025 and January 2026.
- The Harbour Stakeholder Group, chaired by the Harbour Master, will continue to provide operational oversight of marina activities and advise the Harbour Board. Meetings are also scheduled for 8th October 2025 and January 2026.
- The Harbour Operational Group will meet in advance of each Harbour Board meeting to escalate issues appropriately.

In line with the audit recommendation, a Harbour Business Plan will be presented to the Harbour Board at its October 2025 meeting. The accounts will be signed off by the Harbour Board, with progress monitored at subsequent meetings.

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 as a result of this report.

6. Climate Change and Nature Implications

- 6.1 There are no climate change or 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 direct financial implications arising from this report however effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

9. Recommendation

- 9.1 It is recommended that the Governance and Audit Committee note the content of the report provided in respect of the position statement on internal audit recommendations made, implemented, and outstanding made by the Regional Internal Audit Service.

Background documents

None