Meeting of:	**GOVERNANCE AND AUDIT COMMITTEE**
Date of Meeting:	**24 SEPTEMBER 2026**
Report Title:	**AUDIT WALES GOVERNANCE AND AUDIT COMMITTEE REPORTS**
Report Owner: Responsible Chief Officer / Cabinet Member	**CORPORATE DIRECTOR – FINANCE AND TRANSFORMATION**
Responsible Officer:	**JOANNE NORMAN ACTING DEPUTY HEAD OF FINANCE**
Policy Framework and Procedure Rules:	**There is no impact on the policy framework and procedure rules.**

Executive Summary:	• **The Council's external auditors, Audit Wales, undertake a range of financial and performance audit work during the financial year.**
	• **They publish a number of reports in respect of the audit work undertaken. Some of the reports are national across all local authorities and others are local and specific to Bridgend.**
	• **Audit Wales also present a 6-monthly work programme and timetable to the Governance and Audit Committee to outline work completed, audits in progress and those still due to be undertaken.**
	• **This report provides details of Audit Wales' reviews of:-**
	    • **Capital Planning in Councils in Wales**
	    • **Bridgend County Borough Council (BCBC) – Recruitment and Retention Challenges**
	    • **BCBC Audit Wales Work Programme and Timetable (June 2026)**
	    • **How the Welsh Government funds Councils**
	    • **BCBC – Housing Adaptations**

1. Purpose of Report

1.1 The purpose of this report is to submit to the Committee five reports from Audit Wales for noting.

2. Background

2.1 Audit Wales undertakes a programme of work during the year to help the Auditor General discharge his duties under the Public Audit (Wales) Act 2004. The Auditor General's functions include auditing accounts and undertaking local performance audit work at a broad range of public bodies, alongside conducting a programme of national value for money examinations and studies. The Auditor General also assesses the extent to which public bodies are complying with the sustainable development principle when setting and taking steps to meet their well-being objectives.

2.2 Part 2 of the 2004 Act sets out the powers and duties of the Auditor General to undertake studies in relation to local government bodies in Wales. The most widely used of these provisions is section 41, which requires the Auditor General to undertake studies designed to enable him to make recommendations for, among other things, improving the value for money in the provision of services.

2.3 In accordance with Section 89 of the Local Government and Elections (Wales) Act 2021 the Authority is required to keep under review the extent to which it is exercising its functions effectively, using its resources economically, efficiently and effectively and ensuring its governance is effective for securing these performance requirements.

3. Current situation / proposal

3.1 Audit Wales has produced five reports for the Governance and Audit Committee to consider:-

- **The Building Blocks? Capital Planning in Councils in Wales (January 2026) - Appendix A** – 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. The Council's Management Response Form is attached at **Appendix B**.
- **Bridgend County Borough Council – Recruitment and retention challenges – the right people at the right time? (April 2026) - Appendix C** - The report looks at the recruitment and retention challenges Bridgend County Borough Council is facing. This includes how well the Council understands its challenges, what it is doing in response, and how it reviews the value for money of its approaches. The Council's Management Response Form is attached at **Appendix D**.
- **Bridgend County Borough Council – Audit Wales Work Programme and Timetable (30 June 2026) - (Appendix E**) – This provides details of planned and recent work where relevant of Audit Wales, Care Inspectorate Wales and Estyn.
- **Funding Councils – How the Welsh Government funds councils (July 2026) - Appendix F** – This report looks at how the Welsh Government funds the 22 principal councils in Wales, including the annual local government settlement and restricted grants. It also looks at how well the Welsh Government supports councils with their financial planning and how it estimates the costs of new responsibilities placed on councils.

- **Bridgend County Borough Council – Housing Adaptations (September 2026) – Appendix G** - This report looks at how Bridgend County Borough Council plans and delivers housing adaptations to help children, young people and adults stay in their homes. The Council's Management Response Form is attached at **Appendix H** and additional contextual information is also included at **Appendix I**.

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 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 notes the Audit Wales Governance and Audit Committee Reports and the Council's Management Responses.

Background documents

None