Management response form (Appendix B)

Archwilio Cymru
Audit Wales

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Audited body	Bridgend County Borough Council
Audit name	Capital planning
Issue date	2nd February 2026

Ref	Recommendation	Commentary on planned actions	Completion date for planned actions	Responsible officer (title)	Audit Wales only
R1	Councils should review their capital planning arrangements taking account of the issues we have identified in our report, to identify and implement opportunities for improvement. We have developed a checklist (**Appendix 4**) that councils may find helpful to support this.	The long term planning for the capital programme will be enhanced by the Transformation Strategy 2040 which is currently being produced and will clarify the key aims and ambitions for the Council. The Strategy will be completed during the current financial year and will inform the decisions for the new financial year. Additions to the programme will have to	March 2027	Corporate Director – Finance and Transformation	

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	As part of this, we recommend that councils should focus in particular on:	evidence how they meet those identified ambitions.			
	• ensuring that capital plans and financial statements are informed by a recent, accurate and comprehensive knowledge of the condition of their assets (**paragraphs 52 to 57**);		Survey to be completed in 12 months		
	• routinely evaluating their capital projects to assess if they have achieved their intended outcomes (**paragraphs 87 to 89**);		Framework to be agreed by September 2026	Corporate Director – Communities	
	• ensuring that appropriate training is provided to councillors to enable them to take well-	A programme of condition surveys, which will cover all Council assets, is to commence in April 2025	By December 2026	Corporate Director – Finance and Transformation	

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	informed decisions on, and provide effective oversight and scrutiny of, capital plans and projects (**paragraphs 89 to 91**).	A revised programme management and reporting framework for the capital programme is to be introduced as part of the transformation agenda within the Council Training to be provided to all elected members on the revised programme management, planning and reporting framework for the capital programme		Corporate Director – Finance and Transformation	