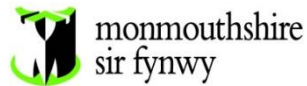


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County Hall
Rhadyr
Usk
NP15 1GA

Wednesday, 8 April 2026

Notice of Meeting

Governance and Audit Committee

Thursday, 16th April, 2026 at 2.00 pm,
County Hall, The Rhadyr, Usk, NP15 1GA

***Please note that a 30 minute pre-meeting will take place at 1.30pm for
Committee Members and Audit Officers***

AGENDA

Item No	Item	Pages
1.	Apologies for Absence	
2.	Declarations of Interest	
3.	Public Open Forum	
4.	To note the Action List from the previous meeting.	1 - 2
5.	Audit Wales - Monmouthshire County Council's Statutory Accounts: Delivery Plan and Next Steps	3 - 10
6.	Audit Wales Audit Plan 2026-27	11 - 34
7.	Implementing Audit Wales recommendations to improve the Council's digital approach	35 - 48
8.	Self-assessment of performance managements arrangements report	49 - 70
9.	Code of Corporate Governance	71 - 96
10.	Governance and Audit Committee Forward Work Plan	97 - 102
11.	To approve the minutes of the previous meeting	103 - 106
12.	Dates of Future Meetings: 4th June 2026	

23rd July 2026 10th September 2026 15th October 2026 19th November 2026 14th January 2027 11th February 2027 18th March 2027	
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Paul Matthews
Chief Executive

MONMOUTHSHIRE COUNTY COUNCIL
CYNGOR SIR FYNWY

THE CONSTITUTION OF THE COMMITTEE IS AS FOLLOWS:

Andrew Blackmore

Siwan Davies

Colin Prosser

Rhodri Guest

County Councillor Sara Burch

Cantref; Labour and Co-Operative Party

County Councillor John Crook

Magor East Welsh Labour/Llafur Cymru with Undy;

County Councillor Tony Easson

Dewstow; Welsh Labour/Llafur Cymru

County Councillor David Jones

Crucorney; Independent Group

County Councillor Malcolm Lane

Mardy; Welsh Conservative Party

County Councillor Phil Murphy

Caerwent; Welsh Conservative Party

County Councillor Peter Strong

Rogiet; Welsh Labour/Llafur Cymru

County Councillor Ann Webb

St Arvans; Welsh Conservative Party

Public Information

Please note that Monmouthshire County Council will film this meeting and it will be made available to view in live and archive form online. It is possible that the public seating areas could be filmed and by entering the Chamber you are consenting to being filmed and to the possible use of those images and sound recordings for webcasting purposes. If you make a representation to the meeting you will be deemed to have consented to being filmed.

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Access to paper copies of agendas and reports

A copy of this agenda and relevant reports can be made available to members of the public attending a meeting by requesting a copy from Democratic Services on 01633 644219. Please note that we must receive 24 hours notice prior to the meeting in order to provide you with a hard copy of this agenda.

Watch this meeting online

This meeting can be viewed online either live or following the meeting by visiting www.monmouthshire.gov.uk or by visiting our Youtube page by searching MonmouthshireCC.

Welsh Language

The Council welcomes contributions from members of the public through the medium of Welsh or English. We respectfully ask that you provide us with 5 days notice prior to the meeting should you wish to speak in Welsh so we can accommodate your needs.

Governance and Audit Committee Public Open Forum Guidance

Our Governance and Audit Committee meetings are live streamed and a link to the live stream will be available on the meeting page of the Monmouthshire County Council [website](#)

If you would like to share your thoughts on any matters being discussed by Governance and Audit Committee, you may attend the meeting in person (or join remotely via Microsoft Teams), or submit written representations (via Microsoft Word, maximum of 500 words).

The deadline for submitting representations to the Council is 5pm three clear working days in advance of the meeting. All representations received will be made available to the committee members prior to the meeting.

The amount of time afforded to each member of the public to speak is at the Committee Chair's discretion. We ask that contributions are no longer than 4 minutes.

If you would like to attend one of our meetings to speak under the Public Open Forum at the meeting, you will need to give three working days' notice by contacting GACRegistertoSpeak@monmouthshire.gov

If you would like to suggest future topics for consideration by Governance and Audit Committee, please do so by emailing GACRegistertoSpeak@monmouthshire.gov.uk

Aims and Values of Monmouthshire County Council

Our purpose

- to become a zero-carbon county, supporting well-being, health and dignity for everyone at every stage of life.

Objectives we are working towards

- Fair place to live where the effects of inequality and poverty have been reduced;
- Green place to live and work with reduced carbon emissions and making a positive contribution to addressing the climate and nature emergency;
- Thriving and ambitious place, where there are vibrant town centres and where businesses can grow and develop
- Safe place to live where people have a home where they feel secure in;
- Connected place where people feel part of a community and are valued;
- Learning place where everybody has the opportunity to reach their potential

Our Values

Openness. We are open and honest. People have the chance to get involved in decisions that affect them, tell us what matters and do things for themselves/their communities. If we cannot do something to help, we'll say so; if it will take a while to get the answer we'll explain why; if we can't answer immediately we'll try to connect you to the people who can help – building trust and engagement is a key foundation.

Fairness. We provide fair chances, to help people and communities thrive. If something does not seem fair, we will listen and help explain why. We will always try to treat everyone fairly and consistently. We cannot always make everyone happy, but will commit to listening and explaining why we did what we did.

Flexibility. We will continue to change and be flexible to enable delivery of the most effective and efficient services. This means a genuine commitment to working with everyone to embrace new ways of working.

Teamwork. We will work with you and our partners to support and inspire everyone to get involved so we can achieve great things together. We don't see ourselves as the 'fixers' or problem-solvers, but we will make the best of the ideas, assets and resources available to make sure we do the things that most positively impact our people and places.

Kindness: We will show kindness to all those we work with putting the importance of relationships and the connections we have with one another at the heart of all interactions.

Role of the Pre-meeting

1. Why is the Committee considering this agenda item? (relevance and materiality)
 2. What is the Committee’s role and what outcome do Members want to achieve?
 3. Is there sufficient information to achieve this? If not, who could provide this?
 4. What are the confidential views of the auditors on relevant matters?
- Discuss members' views/ key concerns with the papers and agree priorities

Potential Questions/Considerations for the Meeting

Internal Audit (IA)

1. What is the IA functional model and is it fit for purpose?
2. Does IA have sufficient authority and influence across the Authority?
3. Is IA suitably resourced and empowered? Is the annual IA plan appropriate? On what do we make this judgement?
4. Do Chief Officers demonstrably accept and champion the role of IA? How do they do this?
5. Are IA findings acted upon energetically by Officers? How is this demonstrated? Do we effectively challenge and hold officers to account for implementing IA findings?
6. How can we be confident that the internal control environment remains appropriate?
7. Do we have confidence in overall IA effectiveness? On what do we base this?
8. Is the annual/ periodic IA opinion plausible?
9. Do we have sufficient visibility over the work, output and effectiveness of allied IA teams, e.g. TCBC?

External Audit (EA)

1. Is the EA team (financial and performance) credible?
2. Are we confident over the arrangements for developing the EA annual work plan/ timetable and is it aligned to our understanding of key risks?
3. Do Chief/ senior officers engage appropriately with EA? How is this demonstrated?
4. Is there a constructive relationship between IA, EA (and other inspectorates)? How is this evidenced?
5. Have relevant officers demonstrably considered the results/ conclusions of EA national and specific reports?
6. Do we have good visibility over emerging issues identified by EA?
7. In respect of ISA260 and equivalent EA financial reports, do officers clearly demonstrate understanding of issues raised and have a credible plan to resolve issues for next financial year?
8. Does EA have confidence in MCC’s Officers and governance arrangements?

Governance

1. Is there a codified and cohesive description of MCC's overall governance arrangements? Is it fit for purpose?
2. Is there clarity over the governance of the various oversight and scrutiny arrangements for (and effectiveness of) material partnerships and collaborations?
3. Is there clarity over the apportionment of responsibilities and decision making authorities?
4. How are governance/ control breaches identified and reported?
5. Are we confident that the arrangements for material expenditure (tendering, contracting and capital procurement) are robust?
6. Do we have confidence in whistleblowing (and similar arrangements) for raising concerns?

Corporate Risks

1. Have key accountabilities for the identification, assessment, monitoring and management of risks been adequately defined and implemented?
2. Has the approach to risk management been designed and implemented effectively?
3. How can the Committee be confident that the Corporate Risk Register captures all significant risks facing the Authority?
4. Are the risk mitigation action plans credible and sufficient so as to achieve the desired outcomes?

Budgeting/ Financial Risk/ Reserves

1. Is there a clearly defined, governed and checkpointed process and timetable for developing the Authority's budget?
2. Is there an appropriate suite of financial risk related policies? Are they suitable?
3. Are the key financial/ operational assumptions understood, credible, documented and stress tested?
4. Does the Finance function have suitable capabilities and capacity to manage financial risk/ meet statutory requirements and obligations to the Council?
5. Do we have confidence that the budgetary process is likely to produce a plausible budget/ MTFP?
6. Are there suitable arrangements in place to manage and report on overall financial performance?

Financial Statements/ Misstatement Risk

1. Is there a shared understanding as to the purpose of the Committee in reviewing draft financial statements?
 - a. Are the Notes to the Accounts reasonable?
 - b. Are the narrative reports, including the Annual Governance Statement reasonable and accord with the committee's view?
2. Are we comfortable with EA's work and audit opinion?

Questions for the Committee to conclude...

Do we have the necessary information to form conclusions/make recommendations/ escalate matters to the executive, council, relevant scrutiny committee?

Do we need to follow up? If so, how?

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**Governance and Audit Committee Action List
26th February 2026**

Action	Subject/ Meeting	Officer	Outcome	Due date	Action Status	Recommended to close Action Yes/No
1	Audit Wales Report: Arrangements for commissioning services and council management response	Richard Jones	Ensure that the commissioning framework (in development) is brought to Governance and Audit Committee at a suitable stage for scrutiny	4th June 2026	OPEN	No

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Paul Matthews
Chief Executive
Monmouthshire County Council

1 Cwr y Ddinas / 1 Capital Quarter
Caerdydd / Cardiff
CF10 4BZ

Tel / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Textphone / Ffôn testun: 029 2032 0660

info@audit.wales / post@archwilio.cymru

www.audit.wales / www.archwilio.cymru

Reference: AC544/caf

Date issued: 9 March 2026

Dear Paul

Monmouthshire County Council's Statutory Accounts: Delivery Plan and Next Steps

I am writing to you, and all local government Chief Executives, to ask for your help and support.

High quality statutory accounts are fundamental to public trust, effective governance and financial sustainability. I am proud of our record in Wales in delivering those accounts in a timely manner. Thanks to colleagues across the sector, we have so far managed to avoid the widespread and significant delays in the delivery of audited accounts experienced by the local government sector in England. Those delays are proving costly and difficult to remedy and have been a contributing factor in failing to address the financial collapse of some English authorities.

I am increasingly concerned, however, that our position in Wales is worsening. I wish to reverse that decline as a matter of urgency.

This letter describes the current position in Wales and in Monmouthshire County Council (the Council) specifically. It also sets out what I am asking of you and how Audit Wales will work with you and your team.

High quality, timely accounts are an essential window for the public, councillors, the Senedd, Welsh Government and others into financial stewardship and the use of public money. I very much hope, therefore, that you will welcome this approach and share my desire to act. Should you wish to discuss any aspect with me directly, please don't hesitate to get in touch.

The wider context

I have written to all councils and other public bodies previously to emphasise the importance of producing accounts on time and to a high standard. In my letters, I noted the delays in the submission of accounts for audit and the quality issues that had arisen in recent years which resulted from a number of factors including the Covid Pandemic. I set out an agreed timeline for getting accounts across the Welsh Public Sector back on track. In Local Government, the ambition was to move, by 2026, to a deadline of 30 June each year for the submission of Local Government accounts for audit and 30 September for audit completion.

Over the last couple of years, working closely with local Finance Teams in public bodies across Wales, we have seen some improvement in the quality and timely submission of accounts in the Central Government and NHS Sectors. However, the position in Local Government is deteriorating.

By way of context:

- Only **18 local government bodies (56%)** met the Welsh Government deadline of **30 June 2025** for the 2024–25 accounts (down from 21 bodies (66%) in 2023–24 and 22 bodies (68%) in 2022–23).
- By **31 October 2025**, only **9 of 22** unitary authorities, **3 of 4** police authorities and **3 of 3** fire authorities were certified on time. No national park authorities were certified by the deadline.

The risks of delays in the timely submission and quality of LG accounts were highlighted further in November 2025 when the Finance Committee wrote to Welsh Government setting out its concerns and asking what action is being taken to address capacity, succession planning, and staff recruitment within local authority finance teams.

In its response, the Welsh Government noted the challenges that had contributed to the concerns identified and setting out the shared intention to revert to the deadline of 30 June for the submission of Local Government Accounts for audit and 31 October for audit completion (30 September for 25-26 accounts).

Position at Monmouthshire County Council

It is pleasing to note that the Council continues to deliver timely, accurate and high-quality accounts. Draft accounts and comprehensive working papers are provided on time and audit queries are generally responded to promptly. This reflects the sustained commitment of the finance team and the wider Council, and this has supported our audit delivery. I thank you for your support in this regard.

However, the wider context across Local Government shows increasing pressure on the timely production of accounts, with delays and quality issues becoming more common. These sector-wide challenges underline the importance of the Council maintaining its strong approach as audit windows continue to shorten.

Whilst the Council again met its deadlines for 2024-25, there were a small number of issues that arose during the audit window that required time to resolve. While these matters were ultimately addressed without affecting our ability to complete the audit by the statutory deadline, similar issues arising in 2025–26, when there will be far less flexibility in the audit timetable, could place the 30 September deadline at risk.

What I am asking you to do

I ask that the Council continues to prioritise the production of high-quality timely accounts supported by sound quality assurance arrangements and continues to work closely with my audit team to achieve the sector deadlines of **30 June** (preparation) and **30 September** (audit completion).

Our commitments

We will continue to work with you locally and across the sector to improve timeliness and quality. Within Audit Wales, this remains one of our key priorities set out in our Annual Plan and we are committed to working with you in a way that best supports this.

In addition, we will continue to engage with:

- **the Society of Welsh Treasurers (executive and full group)** – to agree key dates, strategic developments and issues;
- **the Chief Accountants Group** – to provide detailed operational feedback and support;
- **the All-Wales Governance and Audit Committee Chairs groups** – to maintain awareness of Audit Wales developments; and
- **your teams locally** – to ensure issues are identified and addressed promptly.

We recently facilitated a good practice event — *Working together to deliver quality and timely local government accounts* — which was well attended and focused on how collaboration can strengthen accountability and deliver lasting improvement. It also encouraged a longer-term, sustainable model for confidence in financial management, including:

- **Partnership working across Wales:** as a small nation we can share resources and expertise. We are supportive of innovative attempts to resolve the issues we face and will continue to monitor their development closely.
- **Investment in systems:** modern, integrated financial systems are essential to improve timeliness and accuracy and to unlock better use of data analytics.

What will be essential from the Council

To meet the deadlines, it will be imperative that:

- **draft accounts and the Annual Governance Statement** continue to be provided in line with the agreed timetable;
- **the accounts continue to be of high quality** on submission;
- **comprehensive working papers** continue to be made available at the start of the audit and have been quality-assessed; and
- **appropriate staff are available throughout the audit window** to resolve queries promptly.

I recognise the Council's financial and capacity challenges and appreciate the commitment and cooperation of you and your team. We will continue to play our part and work closely with you to achieve our accounts and audit deadlines for 2025-26.

We look forward to building on our excellent working relationships with the Council and will keep you regularly informed on future audit progress and any issues around cost or timing as soon as they are known.

Yours sincerely



ADRIAN CROMPTON
Auditor General for Wales

Paul Matthews
Prif Weithredwr
Cyngor Sir Fynwy

1 Cwr y Ddinas/ 1 Capital Quarter
Caerdydd / Cardiff
CF10 4BZ
Ffôn / Tel: 029 2032 0500
Ffacs / Fax: 029 2032 0600
Ffôn testun / Textphone: 029 2032 0660
post@archwilio.cymru / info@audit.wales
www.archwilio.cymru / www.audit.wales

Cyfeirnod: AC544/caf
Dyddiad cyhoeddi: 9 Mawrth 2026

Annwyl Paul

Cyfrifon Statudol Cyngor Sir Fynwy: Cynllun Cyflawni a'r Camau Nesaf

Rwy'n ysgrifennu atoch chi, a phob Prif Weithredwr llywodraeth leol, i ofyn am eich cymorth a'ch cefnogaeth.

Mae cyfrifon statudol o ansawdd uchel yn hanfodol i ymddiriedaeth y cyhoedd, llywodraethu effeithiol a chynaliadwyedd ariannol. Rwy'n falch o'n record yng Nghymru o ran cyflwyno'r cyfrifon hynny mewn modd amserol. Diolch i gydweithwyr ar draws y sector, rydym hyd yma wedi llwyddo i osgoi'r oedi eang a sylweddol wrth gyflwyno cyfrifon archwiledig a brofwyd gan y sector llywodraeth leol yn Lloegr. Mae'r oedi hynny'n gostus ac yn anodd ei gywiro, a bu'n ffactor sy'n cyfrannu at fethu â mynd i'r afael â dirywiad ariannol rhai awdurdodau yn Lloegr.

Fodd bynnag, rwy'n fwyfwy pryderus bod ein sefyllfa yng Nghymru yn gwaethygu. Hoffwn wrthdroi'r dirywiad hwnnw fel mater o frys.

Mae'r llythyr hwn yn disgrifio'r sefyllfa bresennol yng Nghymru ac yng Nghyngor Sir Fynwy (y Cyngor) yn benodol. Mae hefyd yn nodi'r hyn rwy'n ei ofyn gennych a sut y bydd Archwilio Cymru yn gweithio gyda chi a'ch tîm.

Mae cyfrifon amserol o ansawdd uchel yn ffenestr hanfodol i'r cyhoedd, cynghorwyr, y Senedd, Llywodraeth Cymru ac eraill i stiwardiaeth ariannol a'r defnydd o arian cyhoeddus. Felly, rwy'n gobeithio'n fawr y byddwch yn croesawu'r dull hwn ac yn rhannu fy awydd i weithredu. Os hoffech drafod unrhyw agwedd gyda mi yn uniongyrchol, mae croeso i chi gysylltu â mi.

Y cyd-destun ehangach

Rwyf wedi ysgrifennu at bob cyngor a chyrrff cyhoeddus eraill yn flaenorol i bwysleisio pwysigrwydd cynhyrchu cyfrifon ar amser ac i safon uchel. Yn fy llythyrau, nodais yr oedi wrth gyflwyno cyfrifon i'w harchwilio a'r problemau ansawdd a oedd wedi codi yn ystod y blynyddoedd diwethaf a ddeilliodd o nifer o ffactorau, gan gynnwys Pandemig COVID-19. Nodais amserlen y cytunwyd arni ar gyfer cael cyfrifon ar draws Sector Cyhoeddus Cymru yn ôl ar y trywydd iawn. Mewn Llywodraeth Leol, yr uchelgais oedd symud, erbyn 2026, i derfyn amser o 30 Mehefin bob blwyddyn ar gyfer cyflwyno cyfrifon Llywodraeth Leol i'w harchwilio a 30 Medi ar gyfer cwblhau archwiliad.

Dros y ddwy flynedd ddiwethaf, gan gydweithio'n agos â Thimau Cyllid lleol mewn cyrrff cyhoeddus ledled Cymru, rydym wedi gweld rhywfaint o welliant yn ansawdd a chyflwyniad amserol cyfrifon yn y Llywodraeth Ganolog a'r GIG. Fodd bynnag, mae'r sefyllfa mewn Llywodraeth Leol yn dirywio.

Drwy gyd-destun:

- Dim ond **18 o gyrff llywodraeth leol (56%)** a gyflawnodd derfyn amser Llywodraeth Cymru, sef **30 Mehefin 2025**, ar gyfer cyfrifon 2024–25 (gostyngiad o 21 o gyrff (66%) yn 2023–24 a 22 o gyrff (68%) yn 2022–23).
- Erbyn **31 Hydref 2025**, dim ond **9 o 22** awdurdod unedol, **3 o 4** awdurdod heddlu a **3 o 3** awdurdod tân oedd wedi'u hardystio ar amser. Ni chafodd unrhyw awdurdodau parciau cenedlaethol eu hardystio erbyn y terfyn amser.

Pwysleisiwyd ymhellach y risgiau o oedi wrth gyflwyno cyfrifon Llywodraeth Leol yn amserol ac o ran eu hansawdd ym mis Tachwedd 2025 pan ysgrifennodd y Pwyllgor Cyllid at Lywodraeth Cymru yn nodi ei bryderon ac yn gofyn pa gamau sy'n cael eu cymryd i fynd i'r afael â chapasiti, cynllunio ar gyfer olyniaeth, a recriwtio staff o fewn timau cyllid awdurdodau lleol.

Yn ei hymateb, nododd Llywodraeth Cymru yr heriau a oedd wedi cyfrannu at y pryderon a nodwyd ac yn amlinellu'r bwriad cyffredin i ddychwelyd i'r terfyn amser o 30 Mehefin ar gyfer cyflwyno Cyfrifon Llywodraeth Leol i'w harchwilio, a 31 Hydref ar gyfer cwblhau'r archwiliad (30 Medi ar gyfer cyfrifon 25-26).

Y sefyllfa yng Nghyngor Sir Fynwy

Mae'n bleser nodi bod y Cyngor yn parhau i gyflwyno cyfrifon amserol, cywir ac o ansawdd uchel. Darperir cyfrifon drafft a phapurau gwaith cynhwysfawr ar amser ac fel arfer ymatebir i ymholiadau archwilio yn brydlon. Mae hyn yn adlewyrchu ymrwymiad parhaus y tîm cyllid a'r

Cyngor ehangach, ac mae hyn wedi cefnogi ein gwaith o gyflawni archwiliadau. Diolch i chi am eich cefnogaeth yn hyn o beth.

Fodd bynnag, mae'r cyd-destun ehangach ar draws Llywodraeth Leol yn dangos pwysau cynyddol ar gynhyrchu cyfrifon yn amserol, gydag oedi a phroblemau ansawdd yn dod yn fwy cyffredin. Mae'r heriau hyn ar draws y sector yn tanlinellu pwysigrwydd y Cyngor yn cynnal ei ddull cryf wrth i ffenestri archwilio barhau i leihau.

Er bod y Cyngor wedi bodloni ei derfynau amser ar gyfer 2024-25 unwaith eto, roedd nifer bach o faterion a gododd yn ystod y ffenestr archwilio yr oedd angen amser i'w datrys. Er bod y materion hyn wedi cael eu datrys yn y pen draw heb effeithio ar ein gallu i gwblhau'r archwiliad erbyn y terfyn amser statudol, gallai materion tebyg sy'n codi yn 2025–26, pan fydd llawer llai o hyblygrwydd yn amserlen yr archwiliad, beryglu'r terfyn amser o 30 Medi.

Yr hyn rwyf yn gofyn i chi ei wneud

Gofynnaf i'r Cyngor barhau i flaenoriaethu cynhyrchu cyfrifon amserol o ansawdd uchel wedi'u hategu gan drefniadau sicrhau ansawdd cadarn a pharhau i weithio'n agos gyda fy nhîm archwilio i gyflawni terfynau amser y sector ar **30 Mehefin** (paratoi) a **30 Medi** (cwblhau'r archwiliad).

Ein hymrwymiaadau

Byddwn yn parhau i weithio gyda chi yn lleol ac ar draws y sector i wella amseroldeb ac ansawdd. Yn Archwilio Cymru, mae hyn yn parhau i fod yn un o'n blaenoriaethau allweddol a nodir yn ein Cynllun Blynyddol ac rydym wedi ymrwymo i weithio gyda chi yn y ffordd sy'n cefnogi hyn orau.

Yn ogystal, byddwn yn parhau i ymgysylltu â'r canlynol:

- **Cymdeithas Trysoryddion Cymru (grŵp gweithredol a grŵp llawn)** – i gytuno ar ddyddiadau allweddol, datblygiadau strategol a materion;
- **Grŵp y Prif Gyfrifwyr** – i ddarparu adborth a chymorth gweithredol manwl;
- **Grwpiau Cadeiryddion Pwyllgor Llywodraethu ac Archwilio Cymru Gyfan** – i gynnal ymwybyddiaeth o ddatblygiadau Archwilio Cymru;
- **Eich timau'n lleol** – i sicrhau bod problemau'n cael eu nodi a'u datrys yn brydlon.

Yn ddiweddar, gwnaethom hwyluso digwyddiad arfer da — *Gweithio gyda'n gilydd i gyflwyno cyfrifon llywodraeth leol o ansawdd ac amserol* — a fynychwyd gan nifer dda iawn o bobl, ac

a oedd yn canolbwyntio ar sut y gall cydweithio gryfhau atebolrwydd a chyflawni gwelliant parhaol. Roedd hefyd yn annog model cynaliadwy, mwy hirdymor ar gyfer hyder mewn rheolaeth ariannol, gan gynnwys:

- **Gweithio mewn partneriaeth ledled Cymru:** fel cenedl fach gallwn rannu adnoddau ac arbenigedd. Rydym yn cefnogi ymdrechion arloesi i ddatrys y materion sy'n ein hwynebu a byddwn yn parhau i fonitro eu datblygiad yn ofalus.
- **Buddsoddi mewn systemau:** mae systemau ariannol modern, integredig yn hanfodol i wella amseroldeb a chywirdeb ac i ddatgloi defnydd gwell o ddadansoddeg data.

Yr hyn a fydd yn hanfodol gan y Cyngor

Er mwyn bodloni'r terfynau amser, bydd yn hanfodol:

- bod **y cyfrifon drafft a'r Datganiad Llywodraethu Blynyddol** yn parhau i gael eu darparu unol â'r amserlen y cytunwyd arni;
- bod **y cyfrifon yn parhau i fod o ansawdd uchel adeg eu cyflwyno;**
- bod **papurau gwaith cynhwysfawr** yn parhau i fod ar gael ar ddechrau'r archwiliad a'u bod wedi'u hasesu o ran ansawdd;
- bod **staff priodol ar gael drwy gydol y ffenestr archwilio** i ddatrys ymholiadau'n brydlon.

Rwy'n cydnabod heriau ariannol a chapasiti'r Cyngor ac yn gwerthfawrogi ymrwymiad a chydweithrediad chi a'ch tîm. Byddwn yn parhau i chwarae ein rhan a gweithio'n agos gyda chi i fodloni terfynau amser ein cyfrifon ac archwiliadau ar gyfer 2025-26.

Edrychwn ymlaen at adeiladu ar ein cydberthnasau gwaith rhagorol gyda'r Cyngor, a byddwn yn rhoi gwybod i chi'n rheolaidd am gynnydd archwiliadau yn y dyfodol ac unrhyw faterion ynghylch cost neu amseru cyn gynted ag y byddant yn hysbys.

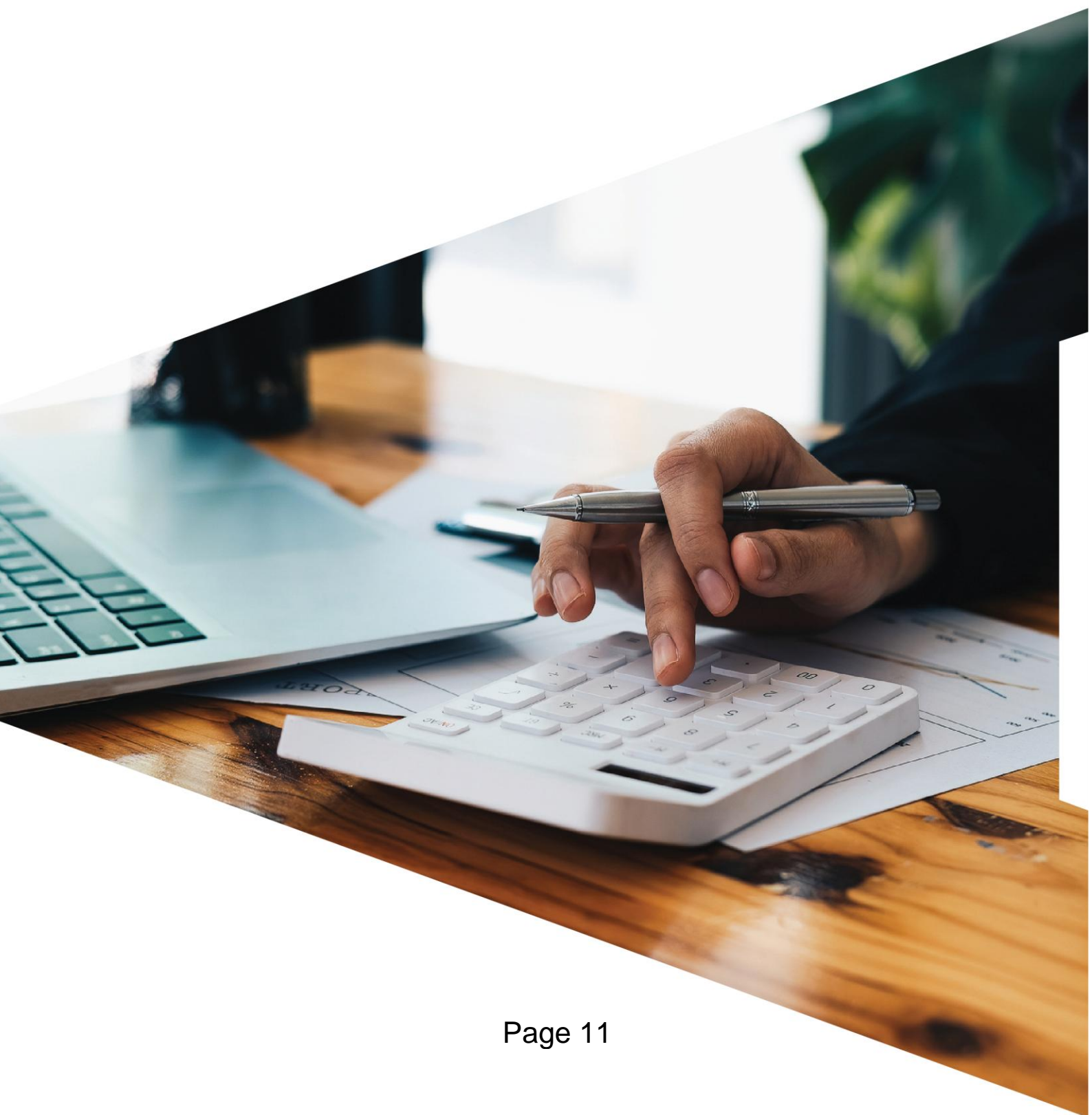
Yn gywir



ADRIAN CROMPTON
Archwilydd Cyffredinol Cymru

Monmouthshire County Council – Audit Plan 2026

Date issued: March 2026



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Introduction



Adrian Crompton

Auditor General
for Wales

I am pleased to share my 2026 Audit Plan. The Plan sets out how I will undertake your audit.

My audit team has developed the Plan following a structured and risk-based planning process, which will remain ongoing throughout the audit. My [Code of Audit Practice](#) provides further detail on how my audit and certain other functions are to be carried out by my auditors.

At the core of all our work is our commitment to maintaining the highest standards of professional integrity, objectivity, independence and audit quality. Our three lines of assurance model (page 21) sets out how we will ensure those standards of quality are met. Our latest [annual quality report](#), provides more information about our audit quality arrangements.


My audit team will work constructively with your staff to understand the issues you are facing, ensure the audit process operates as smoothly as possible, and provide valuable insights about any areas for improvement.

My local performance audit work programme, as outlined in this Plan, sits alongside other [national audit work](#) that may include coverage of your organisation. Local performance audit work may also inform wider national reporting.


Should you have any questions about your audit my audit team will be happy to discuss them with you. They will also keep you regularly updated as work progresses.

Our aims and ambitions


Our purpose



Assure people that public money is being managed well




Explain how that money is being spent




Inspire the public sector to improve


Our vision




Fully exploiting our unique perspective, expertise and depth of insight



Strengthening our position as an authoritative, trusted and independent voice




Increasing our visibility, influence, and relevance




Being a model organisation for the public sector in Wales and beyond


Our areas of focus



A strategic, dynamic, and high-quality audit programme



A targeted and impactful approach to communications and influencing



A culture and operating model that enables us to thrive

You can find out more about Audit Wales in our [Annual Plan 2025-26](#) and [Our Strategy 2022-27](#).

Financial audit work

Audit of financial statements

I am required to issue a report on your financial which includes an opinion on their 'truth and fairness' and their proper preparation in accordance with accounting standards and legal requirements.

I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#).

In addition to my responsibilities for auditing the Council's financial statements, I also have responsibility for:

- certifying a return to the Welsh Government which provides information about the Council to support preparation of Whole of Government Accounts;
- responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);
- the audit of the Welsh Church Act Fund charity account and independent examination of the Monmouthshire Farm School Endowment Trust charity account; and
- the certification of a number of grant claims and returns as agreed with the funding bodies.

There have been no limitations imposed on me in planning the scope of this audit.

Certification of grant claims and returns

I have been requested to undertake certification work on the Council's grant claims and returns, which I anticipate will include housing benefits, teachers' pensions, non-domestic rates, money transfers and pooled budget returns.

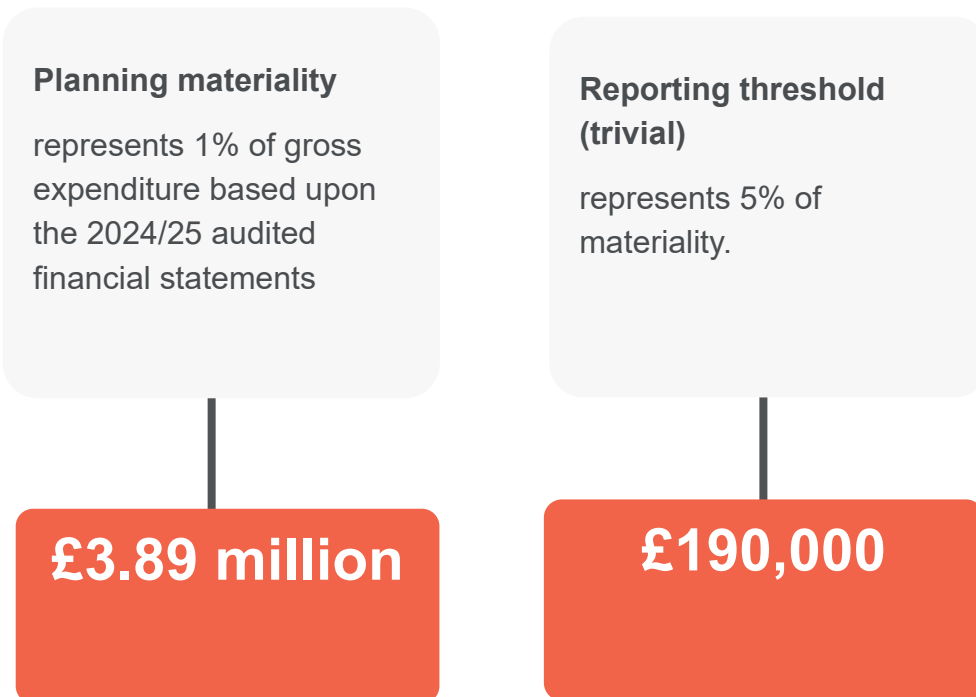
Financial statements materiality

I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material and correct misstatements, that is, those that might result in a reader of the accounts being misled. Materiality applies not only to financial misstatements, but also to disclosure requirements and adherence to the applicable accounting framework and law.

I set planning and performance materiality to:

- Determine the level of misstatement that could cause the user of the accounts to be misled;
- Assist in the scoping of our audit approach and resultant audit tests;
- Determine sample sizes;
- Assess the effect of known and likely misstatements in the financial statements; and
- Report to those charged with governance any unadjusted misstatements above a trivial level, our reporting threshold.

The levels at which I judge such misstatements to be material is set out below.



There are some areas of the accounts that may be of more importance to the user of the accounts, and we have set a lower materiality level for these:

Senior officer remuneration £5,000	Related party disclosures (individual interests only) £10,000
--	---

My audit team will assess materiality levels throughout the audit.

Significant financial statements risks

Significant risks are identified risks of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk or those which are to be treated as a significant risk in accordance with the requirements of other International Standard on Auditing (ISAs). The ISAs require us to focus more attention on these significant risks.

Risk of management override

The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk.

Our planned response

My audit team will:

- test the appropriateness of journal entries and other adjustments made in preparing the financial statements;
- review accounting estimates for bias; and
- evaluate the rationale for any significant transactions outside the normal course of business.

Other areas of focus

I set out below other identified risks of material misstatement which, although not determined to be significant risks as above, I would like to bring to your attention.

Valuation of pension fund net liability

The Local Government Pension scheme (LGPS) pension fund liability as reflected in the financial statements is a material estimate.

The nature of this estimate means that it is subject to a high degree of estimation uncertainty as it is sensitive to small adjustments in the assumptions used in its calculation.

The impact of economic conditions, particularly interest rate levels also has a significant impact on the liability.

A triennial valuation of the scheme has been undertaken as at 31 March 2025, which will impact upon disclosures in the Council's financial statements for the first time in the 2025-26 financial year.

There are also several legal cases potentially impacting on the valuation of the net liability.

There is a risk therefore that the liability is materially misstated.

Our planned response

My audit team will:

- evaluate the instructions issued by management to their management experts (actuary) for this estimate and the scope of the actuary's work;
- assess the competence, capabilities and objectivity of the actuary who carried out the valuations;
- assess the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability;
- test the accuracy of the pension fund net liability and disclosures in the financial statements with the actuarial report from the actuary;
- assess the reasonableness of the assumptions made by the actuary by reviewing the report of the consulting actuary (auditor's expert) and undertaking any additional procedures required;

- undertake a programme of work to provide assurance over the data used by the actuary to undertake the triennial valuation; and
- assess whether any legal cases could have a material impact on the net liability, and if so, confirm that this has been appropriately recognised and disclosed within the financial statements.

Valuation of land and buildings

The value of land and buildings reflected in the balance sheet and notes to the accounts are material estimates.

Land and buildings are required to be held on a valuation basis which is dependent on the nature and use of the assets. This estimate is subject to a high degree of subjectivity, depending on the specialist and management assumptions, and changes in these can result in material changes to valuations.

Assets are required to be revalued every five years, and for the 2025-26 financial year CIPFA have introduced new requirements for the subsequent measurement of assets, including the application of indexation. This will introduce additional judgements and calculations for finance teams to undertake.

My audit team will:

- review the information provided to the valuer to assess for completeness
- evaluate the competence, capabilities and objectivity of the professional valuer
- test a sample of assets revalued in the year to ensure the valuation basis, key data and assumptions used in the valuation process are reasonable, and the revaluations have been correctly reflected in the financial statements;
- review the approach taken to the application of indexation to ensure that it complies with the relevant standards and results in a reasonable estimate; and
- test the reconciliation between the financial ledger and the asset register.

Senior officer remuneration

There have been some changes to the Council's senior management team during 2025-26. There is a risk that these are not appropriately disclosed in the financial statements as remuneration paid to senior officers continues to be of high interest and is material by nature.

Therefore, there is a that as even low value errors in the disclosure could result a material misstatement.

Our planned response

My audit team will:

- understand the movements in the senior management team during 2025-26;
- ensure that remuneration disclosed for all senior management is consistent with supporting evidence;
- ensure that amounts paid are consistent with those approved by the Council; and
- ensure that disclosures are complete based on the team's knowledge and are prepared in accordance with requirements.

Related party disclosures

The financial statements must disclose any related party relationships along with the transactions and balances between the Council and the other body/party.

The Council has many relationships that could be considered a related party. Many are well known for example, Welsh Government as funder.

However, where related party relationships arise via individual officer or member relationships, there is likely to be less transparency regarding these relationships. These transactions are of high interest and are considered to be material by their nature

There is a risk of material misstatement due to incomplete or inaccurate disclosures, even where these are of relatively low value.

Our planned response

My audit team will:

- review the Council’s process for identifying related party relationships and associated transactions and balances;
- undertake procedures to confirm the completeness of related party relationships; and
- ensure disclosures are complete, accurate, consistent with evidence and are in accordance with the Local Government Code.

South East Wales Corporate Joint Committee (SEWCJC) transactions and balances

The transactions and balances of SEWCJC are material and need to be recognised in the financial statements of the Council. The Council will need to decide how to account for these in its financial statements and accounting for such arrangements is complex and requires judgement, therefore there is a risk of material misstatement within the financial statements.

Our planned response

My audit team will:

- review the Council’s judgement relating to how the SEWCJC will be accounted for and confirm that this complies with the requirements of the LG Code; and
- review the process of consolidation into the Council’s financial statements to confirm that transactions, balances and disclosures are complete and accurate.

Financial statements audit timetable

Below is a timetable showing the key stages of the audit and our key audit deliverables that we will provide to you.

Exhibit 1: Financial statements audit timetable

<p>Planning</p> <p>January to February 2026</p>	<ul style="list-style-type: none"> Planning meeting High level risk assessment procedures Fraud risk assessment Accounting estimates planning IT environment risk assessment Indicative audit fee Audit Plan
<p>Interim</p> <p>March 2026</p>	<ul style="list-style-type: none"> Understanding and documentation of Information flows Detailed risk assessment procedures IT controls review Develop testing strategy Early sample testing
<p>Fieldwork</p> <p>July to September 2026</p>	<ul style="list-style-type: none"> Update risk assessment Audit of financial statements to include narrative report and annual governance statement Complete audit testing Evaluate audit findings Audit closure meeting
<p>Reporting</p> <p>September 2026</p>	<ul style="list-style-type: none"> Audit of Accounts Report Recommendations for improvement Present findings to those charged with governance Auditor General certification Post project learning (October 2026) Annual Audit Summary (December 2026)








Performance audit work

Proper arrangements

As set out in the Code of Audit Practice, I must satisfy myself that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources ('value for money'), and conclude accordingly.

I do this by undertaking an appropriate programme of performance audit work each year. I base my work programme on an assessment of risks of the Council and the wider Local Government sector in Wales not having the proper arrangements in place, with the work typically focusing on the areas of greatest risk.

In designing the programme, my auditors must have considered corporate and service level arrangements, including:

-  Strategic planning
-  Financial planning
-  Performance and risk management
-  Workforce planning
-  Asset management
-  Collaborative working
-  Overall governance.

My auditors will also have taken account of relevant work that is being undertaken or planned by other audit, regulatory and inspection bodies at the Council.

I conduct my performance audit work using the ISSAI 3000 standard developed by the International Organisation of Supreme Audit Institutions (INTOSAI). INTOSAI is a global umbrella organisation for the performance audit community. It is a non-governmental organisation with special

consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

Well-being of future generations

Section 15 of the Well-being of Future Generations (Wales) Act 2015 (the Act) requires me to carry out examinations of public bodies for the purposes of assessing the extent to which a body has acted in accordance with the sustainable development principle when setting well-being objectives and taking steps to meet those objectives.

The **Sustainable development principle** is defined as acting in a manner...

...which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.'

To do this, they must take account of the '**five ways of working**'.



Long-term



Prevention



Integration



Collaboration



Involvement

I must carry out these examinations at each public body covered by the Act at least once during a specified period.

These could be stand-alone examinations as part of my performance audit programme. However, where relevant and appropriate to do so, my auditors will integrate the work required into other planned performance audit work for the Council. My auditors will continue to engage closely with the Office of the Future Generations Commissioner for Wales to help coordinate our respective activities.

Planned performance audit work

I set out below details of my performance audit work to satisfy my duties for 2026-27.

Cyber security

Our objective for this audit is to provide assurance that the Council has proper cyber security and resilience arrangements in place. The audit will cover the Council's approach to managing cyber security and cyber resilience, including risk identification, protection controls, and response. We will also examine the Council's response to any prior cyber-attacks and its learning to strengthen its own controls. We will not investigate any specific incident or causes.

Other local audits

We are still finalising the focus and scope of our other local audits, one of which will be a follow-up review of previously issued recommendations. We will agree the focus of both audits with Council officers and share updates through our six-monthly work programme and timetable.

Timing of Performance Audit Work

My team will work with officers in the Council to arrange exact timescales for our local audits and will communicate progress regularly through our work programme and timetable and subsequent mid-year update. My auditors aim to substantially complete the performance audit work set out in this plan by the end of June 2027.

Other statutory audit functions

In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. The Public Audit (Wales) Act 2004 sets out these responsibilities:

- Section 30 Inspection of documents and questions at audit; and
- Section 31 Right to make objections at audit.

As this work is reactive, I have made no allowance in the fee below. If I do receive questions and objections, my auditors will discuss the potential impact on audit fees with the Deputy Chief Executive and Strategic Director – Resources.

Audit fee

In January 2026 we published our [2026-27 Fee Scheme](#) following approval by the Senedd Finance Committee which details the average increase to fee rates of 5.3%.

The actual fee that any individual audited body will pay depends not just on our fee rates but on the quantum of work and the skill mix required.

Your estimated total audit fee: £414,287

Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without my auditors first discussing them with the Deputy Chief Executive & Strategic Director – Resources. **Exhibit 2** sets out a further breakdown of your estimated audit fee.

I base my audit fee on the following assumptions:

- The agreed audit deliverables set out the expected working paper requirements to support the financial statements and include timescales and responsibilities.
- The audit requirements of my individual performance audit projects are met by the audited body, or suitable alternative arrangements are put in place that satisfy the needs of my audit team.
- No matters of significance, other than as summarised in this plan, are identified during the audit.

Exhibit 2: Breakdown of my estimated audit fee for 2026 (and 2025 for comparison)

Estimated fee for 2026 (£)¹

Audit of financial statements ²	Performance audit work ³	Grant certification work ⁴	Other financial audit work ⁵
£227,733	£127,034	£48,722	£10,798
Total fee: £414,287			

Actual/estimated fee for 2025 (£)

Audit of financial statements	Performance audit work	Grant certification work	Other financial audit work
£216,297	£120,664	£48,270 (estimated)	£10,186
Total fee: £395,417			

¹ The fees shown in this document are exclusive of VAT.

² Payable November 2025 to October 2026

³ Payable April 2026 to March 2027.

⁴ Payable as work is undertaken.

⁵ Audit of the 2025-26 Monmouthshire Farm School and independent examination of the Welsh Church Act accounts

Audit team

My audit team will continue to work and engage remotely using technology, but some on-site audit work will occur where it is appropriate to do so.

Audited bodies have a responsibility to ensure the safety and wellbeing of Audit Wales staff when they are on your premises.

The main members of my team, together with their contact details, are summarised in **Exhibit 3**.

Exhibit 3: My local audit team

Engagement Director	Gareth Lucey Gareth.Lucey@audit.wales	
	Financial Audit	Performance Audit
Audit Director	Gareth Lucey Gareth.Lucey@audit.wales	Gary Emery Gary.Emery@audit.wales
Audit Manager	Steve Wyndham Steve.Wyndham@audit.wales	Colin Davies Colin.Davies@audit.wales
Audit Lead	Julie Owens Julie.Owens@audit.wales	Charlotte Owen Charlotte.Owen@audit.wales

I can confirm that my team members are all independent of the Council and your officers. I am not aware of any potential conflicts of interest that I need to bring to your attention.

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our annual [Audit Quality Report](#).



Our People

- Selection of right team
- Use of specialists
- Supervisions and review



Arrangements for achieving audit quality

Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

Further information

Audit Wales has a range of resources to support the scrutiny of Welsh public bodies, and to support them in continuing to improve the services they provide to the people of Wales.

Visit our [website](#) to find:



Our [publications](#) which cover our audit work at public bodies.



Information on our upcoming work and forward work programme for [performance audit](#).



[Data tools](#) to help you better understand public spending trends



Details of our [Good Practice](#) work and events including the sharing of emerging practice and insights from our audit work.



Our [newsletter](#) which provides you with regular updates on our public service audit work, good practice, and events.



Audit Wales

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.



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Implementing Audit Wales recommendations to improve the Council's digital approach

Monmouthshire County Council

February 2026

About us

We have prepared and published this report to help discharge the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act).

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- email us at info@audit.wales

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Corresponding in Welsh will not lead to a delay.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

Audit Wales follows the international performance audit standards issued by the International Organisation of Supreme Audit Institutions (INTOSAI).

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Audit snapshot

What we looked at

- 1 In June 2024, we issued a report to Monmouthshire County Council (the Council) following an audit on its digital strategy. We made four recommendations. In June 2024, the Council's Governance and Audit Committee received this report and the Council's management response to address the recommendations (see **Appendix 2**). This audit looked at whether the Council is addressing them.
- 2 We also looked at how the Council tracks and reports its progress on external audit recommendations, using the digital strategy recommendations to assess its arrangements.
- 3 We undertook this audit in November 2025.

Why this is important

- 4 External audit reports give an independent view on the Council's arrangements. Our reports include recommendations for the Council when we identify gaps or weaknesses in its arrangements. Acting on these recommendations can help ongoing improvement. That is why it is important for the Council to have effective arrangements to monitor and challenge progress against them.

What we have found

- 5 The Council has made good progress in addressing the digital strategy recommendations and its longstanding arrangements support oversight of external audit recommendations.

What we recommend

- 6 We made no recommendations.

Our findings

The Council has made good progress in addressing the digital strategy recommendations

- 7 The Council approved its new Digital and Data Strategy 2024–2027 (the Strategy) by its set deadline of July 2024. It is one of several enabling strategies designed to help the Council deliver its Community and Corporate Plan. The Strategy and its supporting integrated impact assessment show the Council has considered the sustainable development principle.
- 8 The Council has put in place robust arrangements to monitor and review the delivery of the Strategy. For example, it recently set up a Digital, Data and Technology Board and Steering Group to provide regular oversight. The Council is also embedding a new annual performance review process for its enabling strategies. This gives scrutiny members the opportunity to understand and challenge progress against the delivery plan that underpins the Strategy. Although the delivery plan includes outcomes, the Council recognises it needs to better measure the impact and value for money of its digital projects and is developing a framework to help with this.
- 9 The Council engaged with a range of internal stakeholders when developing the Strategy. It also continues to involve staff through established boards and networks. Although the Council didn't engage directly with citizens on the Strategy, it plans to consult them on upcoming digital projects. Its new 'Let's Talk Monmouthshire' platform aims to ensure more people can have their say.

- 10 The Council is actively pursuing collaborative opportunities. The Council agreed in May 2025 to extend its existing Shared Resource Service¹ collaboration, that provides technology services and network capability, to establish collaborative digital, data and technology capability to deliver and support its digital and data needs.
- 11 Overall, the Council has made good progress in responding to our digital strategy recommendations.

The Council has appropriate arrangements supporting senior officer and member oversight of external audit recommendations

- 12 The Council has longstanding arrangements to oversee external audit recommendations. The relevant Chief Officer and Head of Service receive external audit reports and oversee completion of the Council's management response form (MRF). Reports and MRFs aren't routinely considered by the whole senior leadership team (SLT). However, the Deputy Chief Executive receives all reports and, together with the Council's performance team, can share them more widely as appropriate. This is important as audit findings and recommendations are sometimes relevant to multiple directorates.
- 13 Performance officers are responsible for tracking progress against audit recommendations. They collate and challenge updates from responsible officers, including decisions to close recommendations. They then use the information to produce six-monthly update reports. The full SLT doesn't routinely monitor or challenge progress against external audit recommendations. But the Deputy Chief Executive receives the six-monthly update reports, providing senior oversight and the opportunity to raise any concerns.

¹ [About Us | Shared Resource Service](#)

- 14 The Governance and Audit Committee (GAC) plays a key role in monitoring and scrutinising the Council's response to recommendations. It receives all external audit reports and the relevant MRFs. It can also refer reports to other committees for further scrutiny if needed. This ensures that members are aware of external audit findings and that they agree on the actions to address recommendations before these are put in place.
- 15 The GAC also receives six-monthly progress updates which describe actions taken and explain why some recommendations have been closed. They give members regular opportunities to review and challenge progress and officers' decisions to close recommendations.

Appendices

1 About our work

Scope of the audit

This audit looked at whether the Council addressed the recommendations in the Digital Strategy Review report we issued in 2024. We also looked at the Council's arrangements to oversee and report progress in addressing external audit recommendations. We used the Digital Strategy recommendations to assess these arrangements.

Audit questions and criteria

Questions

This audit answered the following questions:

- Has the Council addressed the recommendations contained in the Digital Strategy Review report dated June 2024?
- Does the Council have arrangements to oversee how it addresses external audit recommendations?

Criteria

We assessed whether:

- the Council's strategic approach to digital aligns with the sustainable development principle;
- the Council improved how it monitors and reviews its digital strategy;
- the Council improved its engagement to involve those who have an interest in the delivery of its approach to digital;
- the Council has collaborated to improve results and value for money;
- members and senior officers receive external regulator reports;

- there is a central log of external recommendations;
- members and senior officers receive updates and provide challenge;
- members and senior officers decide when the Council has addressed external audit recommendations; and
- the impact of addressing external audit recommendations is understood.

Methods

We read documents and interviewed officers and members.

2 Digital Strategy – Organisational Response Form 2024

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	<p>Strengthening the Council's strategic approach to digital</p> <ul style="list-style-type: none"> To ensure the Council makes the best use of digital technology to secure value for money in the use of its resources the Council should develop and clearly articulate a strategic approach to digital. In developing its approach it should act in accordance with the sustainable development principle. 	<p>The development of a digital strategy had been in train upon the commencement of the audit review and had been discussed ahead of and through the audit process. This work remains ongoing and as part of a wider development of enabling strategies and the opportunities to better align and prioritise efforts that allows the Council's ambitions to be met in so far as digital and data are concerned.</p> <p>Develop an updated Digital and Data Strategy for the Council.</p>	July 2024	Deputy Chief Executive
R2	<p>Arrangements for monitoring and review</p> <ul style="list-style-type: none"> To ensure it better understand the impact of its digital strategy and progress in delivering it over the short, medium, and long-term the Council should strengthen its arrangements for monitoring and reviewing the delivery of the strategy. 	<p>Monitoring and evaluation of outcomes will be important to the strategy. At an operational level this is already in place and with respect to existing digital projects that feature within the already well-established digital roadmap and forward plan.</p> <p>Develop an updated Digital and Data Strategy for the Council, including the arrangements for monitoring and review.</p>	July 2024	Deputy Chief Executive

R3	<p>Strengthening engagement opportunities</p> <ul style="list-style-type: none"> To help ensure that its resources are effectively targeted the Council should strengthen engagement with the full diversity of those with an interest in the delivery of its strategic approach to digital. 	<p>The user centred design principles are embedded into the project methodology and approach already in place. This ensures that customers and user engagement and feedback is factored into individual digital project delivery.</p> <p>Complete engagement with key stakeholders to inform the development of the digital and data strategy.</p>	July 2024	Deputy Chief Executive
R4	<p>Working Collaboratively</p> <ul style="list-style-type: none"> To help ensure that the Council identifies all opportunities to improve value for money in its strategic approach to digital strategy the Council should map out all potential collaborative opportunities to deliver its next digital strategy. 	<p>In developing and delivering our digital and data strategy we will continue to ensure that strategic intent and programmes of work are suitably aligned to meet our digital and data needs, including potential collaborative opportunities.</p> <p>The Council already works collaboratively through the long-standing arrangements with the Shared Resource Service (SRS) and its partnering local authorities. Embedded within the SRS governance arrangements is a Business & Collaboration Board that allows for collaborative opportunities to be identified and taken forward. Furthermore already well established arrangements are in place to work collaboratively through the WLGA and Welsh Government's CDPS (Centre for Digital Public Services) along with wider networks that allow for collaboration and sharing of best and next practice (e.g. SOCITM).</p>	<p>July 2024 – development of strategy</p> <p>Review of collaborative opportunities as part of delivery of the strategy.</p>	Deputy Chief Executive

About us

The Auditor General for Wales is independent of the Welsh Government and the Senedd. The Auditor General's role is to examine and report on the accounts of the Welsh Government, the NHS in Wales and other related public bodies, together with those of councils and other local government bodies. The Auditor General also reports on these organisations' use of resources and suggests ways they can improve.

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Audit Wales

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

SUBJECT:	Self-assessment of Performance Management Arrangements
MEETING:	Governance and Audit Committee
DATE:	16th April 2026
DIVISIONS/WARDS AFFECTED:	All

1. PURPOSE:

- 1.1 To ensure that members of the committee have an understanding of the council's performance framework.
- 1.2 To present an update on the current effectiveness of the authority's performance management arrangements.

2. RECOMMENDATIONS:

- 2.1 That members use the update provided to inform their understanding of the effectiveness of the operation of the authority's performance management arrangements and identify any areas where they feel action needs to be taken or further information provided.

3. KEY ISSUES:

- 3.1 Performance management is about establishing a shared understanding of what needs to be achieved and making sure that it happens. The council currently has an established performance framework; this is the way in which we translate our purpose into action and ensure that everyone is pulling in the same direction to deliver real and tangible outcomes. The components of the framework are shown visually in appendix 2.
- 3.2 Our performance framework: Translates our purpose into the council's own well-being objectives; Places an expectation on teams to align to deliver these objectives through setting specific, measurable actions in their service business plans; Contains a broad range of data to monitor impact and measure the performance of services. Other key processes that are part of and/or facilitate aspects of the framework include the Whole Authority Strategic Risk Assessment and self-evaluation arrangements.
- 3.3 There have been considerable adjustments to the council's performance framework in the last few years due to the need to meet requirements of the Local Government and Elections (Wales) Act 2021. The Act requires each council in Wales to keep under review the extent to which it is meeting the 'performance requirements', that is the extent to which; it is exercising its functions effectively; it is using its resources economically, efficiently and effectively; its governance is effective for securing these.
- 3.4 Appendix 1 provides an assessment of the arrangements that make up the current performance framework to ensure that Governance and Audit Committee are able to

take an overview of their effectiveness. This includes an assessment of how well we are doing, how we know this and planned actions for the future along with timescales.

3.5 A summary of the conclusion of the assessment for each arrangement is provided below:

- Well-being Objectives - The council has set six well-being objectives in the Community and Corporate Plan. This has ensured that there is a clear direction for the council, that is fed through the performance management framework. Enabling strategies aligned to deliver the well-being objectives are established with arrangements in place to monitor delivery.
- Service Business Plans - The Service Business Plan process has principles, supporting templates and guidance in place that are regularly reviewed. A quality assurance process continues to be undertaken and has supported the improvement in quality of plans and will aim to further improve consistency of plans. The Service Business Plan template has been revised and redeveloped. A suite of performance management training, including the use of service business plans, is being developed alongside this transition to support officers completing plans.
- Self-evaluation – The self-assessment process informed the completion of a self-assessment report of the council's performance in 2024/25. The report facilitated thorough scrutiny of performance prior to it being presented to Council. There remains a need to strengthen self-evaluation through the council's performance management framework, particularly in services business plans, and ensure consistency across different levels of the organisation. During this year the council has undergone external assessments of performance arrangements, including a Panel Performance Assessment and Estyn inspection. The findings of these reviews will be used to inform and develop the council's self-evaluation arrangements, particularly the focus on the impact and outcome of the council's actions, supported by further guidance currently being developed as part of a suite of performance management training.
- Performance Data and Information – The use of performance data in the council's performance management framework is being strengthened. The measurement framework of the Community and Corporate Plan has been reviewed to increase the focus on outcomes, where possible, and dashboards have been developed to present performance information which are being developed to integrate with updates provided in service business plans. There is a need to ensure wider awareness of dashboards to maximise their use and effectiveness. There is also a continuing need to improve the council's data maturity, with data accuracy being an important part.
- Strategic Risk Management – The council's strategic risk management policy and guidance has been updated, agreed and implemented through the performance management framework. The council has also defined its risk appetite. The strategic risk register is regularly updated and reported. Further risk management training is being developed as part of wider suite of performance management training.

3.6 This report on the continued effectiveness of the council's strategic planning framework is presented annually to Governance and Audit Committee and is important in ensuring the necessary checks and balances are in place around the effectiveness

arrangements for performance planning, monitoring and evaluation. It will also inform the Council's annual self-assessment process and report, part of which includes an assessment of Corporate Planning, Performance and Risk Management arrangements.

- 3.7 The council has also been subject to a Peer Panel Performance Assessment in February 2026, which is a requirement of the Local Government and Elections (Wales) Act 2021. The findings of the panel will be used to inform the development of the performance management framework. The report and the council's response will be shared with Governance and Audit Committee at the committee's June meeting.
- 3.8 The council also places reliance on regulatory assessments as a vital part of our framework. These are Audit Wales, who examine the authority's corporate arrangements; Estyn, in relation to education provision; and the Care Inspectorate Wales, in relation to social services. Where applicable, the most recent findings of regulatory work have been factored into the appraisal of arrangements.

4. RESOURCE IMPLICATIONS:

- 4.1 There are no additional resource implications as a result of this report. However, there may be resource implications in undertaking further actions as directed by Strategic Leadership Team or as recommended by Governance and Audit Committee.

5. AUTHORS:

Richard Jones, Performance and Data Insight Manager

Hannah Carter, Performance Officer

6. CONTACT DETAILS:

E-mail: richardjones@monmouthshire.gov.uk

E-mail: hannahcarter@monmouthshire.gov.uk

Appendix 1: Self-Assessment of Performance Management Arrangements

Well-being Objectives			
<p>The Council has a responsibility under the Well-being of Future Generations (Wales) Act 2015 to set well-being objectives. To achieve this, we must:</p> <ul style="list-style-type: none"> • Set and publish well-being objectives • Take all reasonable steps to meet those objectives • Publish a statement about the well-being objectives • Detail arrangements to publish an annual report of progress <p>The Council publishes a Corporate Plan every five years. This plan contains the wellbeing objectives of the Council and sets out the actions it will take to achieve them over the time of the plan. Alongside these actions, measures and targets are set that the Council will use to track progress. An evaluation of the Council’s performance and progress in meeting these targets is published in our annual Self-Assessment Report.</p>			
	How well are we doing?	How do we know?	Action & timescale
<p>Are there defined council well-being objectives that are communicated and understood?</p>	<p>The Community and Corporate Plan was approved in April 2023. This plan sets out the council’s six well-being objectives which include the aims we want to achieve, the actions we will take and how performance will be measured. The Community and Corporate Plan has been promoted and published on the website for residents and internally for staff.</p> <p>The approval of the plan has ensured that there is a clear direction for the council, which has fed through our performance management framework. A suite of enabling strategies have been developed and aligned to deliver the objectives in the plan.</p> <p>An Audit Wales review of our performance management arrangements found ‘The Council has a maturing performance management system that supports delivery of its corporate objectives’.</p>	<p>Community and Corporate Plan 2022-28</p> <p>Audit Wales review of performance management arrangements (December 2024)</p>	<p>No further action identified.</p>

<p>Are the well-being objectives embedded in the performance management framework?</p>	<p>An Audit Wales review of our performance management arrangements found ‘The Council has clearly defined its intended outcomes in its Community and Corporate Plan 2022-28 and details how it will measure progress against them. Measures include a mix of inputs, outputs and outcomes, and the supporting Performance Management Framework enables the cascade of activity to the relevant service plans.’</p> <p>Supporting and enabling strategies aligned to deliver the objectives in the Community and Corporate Plan have been developed. These are important to enable the delivery of the ambitions of the plan. An annual evaluation of performance of the enabling strategies was completed in July 2025. This provided an overview of progress made against objectives set in the strategies and identified areas for development.</p> <p>Quality assurance of service business plans shows the actions to deliver the Community and Corporate Plan objectives are mostly embedded, and progress updated, within service business plans. Feedback and support has been provided to managers on the importance of aligning their plans with the Community and Corporate Plan and will be regularly monitored.</p>	<p>Audit Wales review of performance management arrangements (December 2024)</p> <p>Enabling Strategies</p> <p>Service business plans quality assurance</p>	<p>Complete an annual evaluation of performance of the enabling strategies – July 2026</p>
<p>Is progress and performance in delivering the well-being objectives monitored and held to account?</p>	<p>The actions to deliver the Community and Corporate Plan objectives are updated quarterly within service business plans.</p> <p>A six-month Community and Corporate Plan progress update is produced and scrutinised. This was presented to Cabinet in December as part of their continuous monitoring of how effectively the council is delivering its objectives. This report was also presented as additional business to Performance and Overview Scrutiny Committee to scrutinise the council’s</p>	<p>Community and corporate plan 2025/26 six-month progress update</p>	<p>Produce a self-assessment report for 2025/26 – September 2026</p>

	<p>performance and use the report to inform their work plan. Assessing progress within the year has allowed officers and members to identify where services are not on track to meet the targets and identify any remedial actions that may be required.</p> <p>A further annual self-assessment of our progress in meeting our well-being objectives will be undertaken at the end of the financial year in the form of a self-assessment report. The process for undertaking the report will be developed informed by previous assessments and experience. This will clearly identify how well are we doing, how do we know (the evidence we have used) and what and how can we do better.</p>		
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Service Business Plans			
<p>A Service Business Plan is a planning tool which all service areas are required to complete. It allows services to set a plan for the next three years, assess what went well, learn from what didn't and measure the impact the service has made on people and places of Monmouthshire. Service business plans ensure clear alignment between the council's priorities and objectives, and detail the actions the service will be undertaking, performance measures to assess progress and risks facing the service and mitigating actions. Service business planning and regular evaluation of our performance is fundamental to how we operate.</p>			
	How well are we doing?	How do we know?	Action & timescale
<p>Is the service business plan process robust, communicated and understood?</p>	<p>Service business plan principles, supporting templates and guidance are in place and regularly reviewed. The documents are available on the intranet, the Hub. The availability of these documents is promoted each quarter through emails to all officers completing service business plans. One to one and tailored support is also offered and available.</p> <p>The service business plan template has been reviewed and updated. This change will allow information to be transferred automatically to performance dashboards, ensuring information</p>	<p>Service business plan principles, supporting information and guides.</p> <p>Services Business plan Quality Assurance.</p> <p>Feedback from service managers.</p>	<p>Transfer all service business plans to the revised template – May 2026</p> <p>Develop a performance management training suite – June 2026</p>

	<p>is more readily available and accessible. The process of transferring all service business plans to the revised template has been staggered throughout the year, with all plans to be transferred by Q1 of 2026/27. Feedback received by plan owners has been positive, citing improved usability and increased functionality of plans. Final adjustments are needed to ensure the template’s functionality for all plan owners; remaining service business plans will be transferred during Q4 of 2025/26.</p> <p>An Audit Wales review of our performance management arrangements found ‘The Council has a service plan template that is applied consistently across most services. There are plans to continue to improve consistency through the existing quality assurance process.’</p> <p>Feedback from service managers has shown there is a need to provide further training and support on the process. The Audit Wales review of our performance management arrangements recommended to promote the training resources and support available to continue to strengthen performance management arrangements.</p> <p>The service business plan principles and guidance have been updated, where necessary, using feedback gathered. The development of further service business plan training has been delayed to allow for the transfer of service business plans to the revised template. Following the completion of the transfer of plans, a wider performance management suite of learning is to be developed, encompassing, for example, service business planning, risk, and self-evaluation. Feedback from officers</p>	<p>Audit Wales review of performance management arrangements (December 2024)</p>	
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	<p>completing service business plans, the Audit Wales review (December 2024) and the Internal Audit review of the service business planning process (August 2024) will be used to inform the training offer.</p>		
<p>Are service business plans complete, up to date and of good quality?</p>	<p>Service business plans completion rates within timescales remains varied, despite improvement this remains lower. For recent quarters, approximately 45 percent of the plans were updated in the timescale. Reminders to update plans are sent to all officers completing service business plans and chief officers quarterly to ensure timely updates.</p> <p>A quality assurance process has been developed and continues to be undertaken to assess whether plans are meeting the planning principles, the quality of updates and whether they are aligned with wider council commitments. This facilitates officers to easily identify which areas of their plan need improvement, helping them to focus on key aspects.</p> <p>The most recent quality assurance was completed between Q2 and Q4 of 2025/26. This has found that there has continued to be improvement in the quality of plans, though many plans still require improvement in parts of their completion. Some common areas for development remain the completion of risk registers, use of performance indicators and robust assessment of progress and impact.</p> <p>The Audit Wales review of our performance management arrangements recommended the need to increase the consistency of service planning to strengthen performance management arrangements.</p>	<p>Service business plans completion rates.</p> <p>Services Business plan Quality Assurance.</p> <p>Feedback from service managers.</p> <p>Audit Wales review of performance management arrangements (December 2024)</p>	<p>Develop a performance management training suite – June 2026</p> <p>Complete annual quality assurance of Service Business Plans and support managers to implement the findings – October 2026</p>

	The quality assurance reports have been shared with all chief officers, managers and officers completing service plans and further support made available to support improvements identified.		
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Self-evaluation

Self-evaluation is a way of evaluating, critically and honestly, the current position to make decisions on how to secure improvement for the future. It needs to be embedded across the organisation to help the council continually learn and achieve sustainable improvement and better outcomes for citizens, service users and its own workforce. Self-evaluation allows us to assess our actions openly and honestly, and to consider whether the actions taken helped to reach our desired goals and objectives. This process helps us to learn what went well and what didn't, informing our future actions.

The Local Government and Elections (Wales) Act 2021 requires each local authority in Wales to keep under review the extent to which it is meeting the 'performance requirements'. Under the Act, the mechanism for a council to keep its performance under review is self-assessment, with a duty to publish a report setting out the conclusions of the self-assessment once in respect of every financial year.

	How well are we doing?	How do we know?	Action & timescale
Is the self-assessment process robust, communicated and understood?	<p>A process for completing self-assessment was developed and adhered to. The self-assessment process for 2024/25 was informed by a review of the previous year's self-assessment process. This included directorate workshops, which were facilitated to provide the opportunity for heads of service to evaluate performance of their service area and assess activity against the Community and Corporate Plan objectives.</p> <p>The 2024/25 self-assessment report evaluates the council's performance under each of the six Well-being Objectives set out in the Community and Corporate Plan, and the programme of work that supports their delivery. The self-assessment report demonstrates the progress the council has made in achieving its intended outcomes and identifies any further areas for development.</p>	<p>Self-assessment report 2024/25</p> <p>Audit Wales review of performance management arrangements (December 2024)</p>	<p>Produce a self-assessment report for 2025/26 – September 2026</p>

	<p>The self-assessment report was informed by a range of evidence including the output from the workshops along with other elements of the performance framework, such as Chief Officer reports, scrutiny, external regulation and the Annual Governance Statement.</p> <p>An Audit Wales review of our performance management arrangements found ‘The Council’s arrangements enable it to recognise good performance and identify what it needs to improve. The comprehensive six-monthly reports and quarterly updates of performance dashboards and service plans enable members and officers to have sight of in-year pressures and issues that may require remedial decisions. However, whilst performance reporting is moving towards being more balanced, there are examples where underperformance is not presented in as much detail as positive performance. This makes scrutiny of performance more challenging as it is not always clear what the reasons for underperformance are and how these are being addressed.’ It is also recognised that is a need to ensure self-assessment has a focus on the impact and outcomes of activity.</p> <p>A self-assessment process and template for 2025/26 will be developed and agreed, based on feedback on the previous year’s report.</p>		
Is self-assessment embedded through the performance framework?	The Self-Assessment process has been embedded in the council’s performance management framework. The self-assessment process has facilitated the completion of the self-assessment report.	Service business plans Service business plans quality assurance	Ensure that managers complete end-of-year self-assessments – May 2026

	<p>Quality assurance of service business plans has shown that officers completing updates do not always apply a self-evaluative mindset when completing updates, meaning impact of actions is not always assessed specifically. This aligns with the findings of the Internal Audit review of service business plans (August 2024) which identified the need to improve the completion of end-of-year self-assessments within plans. The recent Estyn inspection of the council's education services included a review of the council's corporate governance and performance management arrangements, and also found there is a need to improve the consistency of evaluation processes to evaluate the impact of the council's actions.</p> <p>The need to apply an evaluative mindset when completing plans has been fed back to managers as part of quality assurance reports. Managers will also be reminded to complete self-assessments as part of service business plan completion reminders, and will be provided with further training and guidance on completing self-evaluations as part of the developing suite of performance management training.</p>	<p>Internal Audit Service Business Plan Review (August 2024)</p> <p>Estyn inspection of education services in Monmouthshire County Council (January 2026)</p>	
<p>Is the outcome of self-assessment monitored and performance held to account?</p>	<p>The self-assessment evidence is reviewed, further challenged, and collated into a corporate level evaluative self-assessment. Action is evaluated under each well-being objective, with progress under each objective given a score between 1-6, where 1 is unsatisfactory and 6 is excellent. As part of the most recent self-assessment report (2024-25), five of the six objectives were given a score of 4 (Good), with the remaining objective given a score of 3 (Satisfactory).</p> <p>The draft self-assessment report is presented to Performance and Overview Scrutiny Committee, with Governance and Audit</p>	<p>Self-assessment report 2024/25</p> <p>Audit Wales review of performance management arrangements (December 2024)</p>	<p>Produce a self-assessment report for 2025/26 – September 2026</p>

	<p>Committee having approval of the final draft, as per legislation. Both committees scrutinised the 2024/25 report and found that overall, it was a fair and balanced assessment of performance during the year. The report was subsequently approved by Council.</p> <p>The Audit Wales review of our performance management arrangements recommended the need to ensure that areas of underperformance are consistently and adequately mitigated with robust explanation. In developing the 2024/25 report, the process facilitated layers of challenge based on evidence to ensure the report was a balanced and fair representation of the council's performance. The report identified both areas of progress and areas needing improvement.</p> <p>The self-assessment report includes an action plan that focuses specifically on what and how the council can do better for the significant conclusions of the assessment. The actions are monitored through the year in service business plans and the next self-assessment report will include an assessment of the progress made on these actions.</p>		
<p>Are external assessments of performance considered and the findings addressed?</p>	<p>External assessments of the council's performance framework and processes are welcome and form an important part of our arrangements. Audit Wales undertook a review of our performance management arrangements in December 2024. The findings of this review have informed improvements to the self-assessment process and will inform the development of a performance management training offer.</p> <p>In November 2025, an Estyn inspection of the Council's education services was undertaken. This included a review of</p>	<p>Audit Wales review of performance management arrangements (December 2024)</p> <p>Estyn inspection of education services in Monmouthshire County Council (January 2026)</p>	<p>Work across the organisation to implement recommendations of Panel Performance Assessment and Estyn Inspection - Timescales as per relevant action plans</p>

	<p>the council’s corporate governance and performance management arrangements. The review found there is a need to improve the consistency of evaluation processes to evaluate the impact of the Council’s actions.</p> <p>The quality assurance of service business plans has reviewed officers’ evaluations of impact and has recommended improvements where needed. There is a continued focus on improving self-evaluation across the organisation. This will be aided by the development of further self-evaluation training and guidance as part of a wider suite of performance management training.</p> <p>The council took part in a Panel Performance Assessment in February 2026. This process involved a panel of external peers visiting the council to assess whether we are exercising our functions effectively, and assess processes under the scope set by the council in November 2025. Recommendations will be provided to the council to help improve services and ensure robust internal processes. This will also include review and consideration by Governance and Audit Committee in June 2026.</p>	<p>Panel Performance Assessment findings and recommendations (February 2026)</p>	
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Performance Data and Information			
<p>Data and information are essential to our performance framework. This comprises of nationally and locally set indicators that services have developed to measure the impact of their service. As well as maximising the use of data we hold to inform how we plan, manage, and deliver services. All staff and members need to regularly access and use performance data and analysis of performance to evaluate the progress and impact of services.</p>			
	How well are we doing?	How do we know?	Action & timescale

<p>Is performance data used to monitor and evaluate the council's performance?</p>	<p>Performance data is embedded in the Council's performance management framework. The Community and Corporate Plan has an agreed measurement framework. This is allowing us to measure our performance on areas that can be directly affected by the council and the progress towards wider outcomes. This facilitates performance to be held to account.</p> <p>We have reviewed the measurement framework to increase the focus on outcomes, where possible. This was agreed by Cabinet in September 2024 along with targets against these measures that demonstrate the ambition of the council to residents. This also responds to the Audit Wales review on the council's use of performance information which found 'The council provides some performance information to enable senior leaders to understand the perspective of service users, but information on outcomes is limited restricting their ability to manage performance effectively.'</p> <p>The Audit Wales review of our performance management arrangements found the 'Council has a maturing performance management culture and is responding to recommendations made in Audit Wales's review of performance information.'</p> <p>The performance measures are updated quarterly in the community and corporate plan dashboard and form part of the six-monthly progress report and annual self-assessment report. This allows officers and members to regularly assess performance and take action accordingly.</p> <p>Performance dashboards are also in place for each directorate, displaying their key performance indicators. These dashboards are supporting performance data to be further embedded in the</p>	<p>Community and corporate plan measurement framework & dashboard</p> <p>Directorate performance dashboards</p> <p>Service Business Plans</p> <p>Audit Wales review of performance information (March 2024)</p> <p>Audit Wales review of performance management arrangements (December 2024)</p>	<p>Continue to raise awareness of performance dashboards and their functionality – September 2026</p>
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	<p>decision-making process. Further promotion is needed to ensure wider awareness of these dashboards to ensure their use and effectiveness is maximised.</p> <p>Service business plan principles require services to use appropriate performance data and measures to monitor and evaluate performance. Quality assurance of service business plans shows there remains variability in the use of performance indicators within services to assess performance. This can limit the ability of services to robustly assess their performance. Feedback and assistance are being provided to services, where required, to strengthen their planning.</p>		
<p>Is the council's performance data on its services/ processes/outcomes relevant, accurate and up to date?</p>	<p>The community and corporate plan measurement framework identifies measure we can have a direct and measurable effect on and measures we will track for longer term changes that our contribution is only one part of. This allows us to track service, process and outcome level progress and performance.</p> <p>Our self-assessment concludes there remains a need to further develop self-assessment arrangements to focus on impact and outcomes and embed an evaluative mindset. This includes the use of outcome measures identified in the revised community and corporate plan measurement framework.</p> <p>Quality assurance of service business plans shows there remains variability in the overall quality and timeliness of completion of performance indicators within services to assess performance. This was also identified in the Internal Audit of service business plans. Feedback and assistance are being provided to services, where required, to strengthen their planning. A suite of wider performance management training is also being developed, which will include further guidance on identifying appropriate</p>	<p>Community and corporate plan measurement framework.</p> <p>Self-Assessment report 2024/25.</p> <p>Service business plans quality assurance.</p> <p>Audit Wales review of performance information (March 2024)</p> <p>Internal Audit Service Business Plan Review (August 2024)</p>	<p>Develop a performance management training suite – June 2026</p> <p>Undertake targeted action to improve the council's data maturity – Ongoing</p>

	<p>performance indicators. In developing the revised service business plan template, consideration has been given to how the reporting of performance indicators could be improved; changes made include validation checks on data inputted within plans to help improve robustness of data, and integrated updates with dashboards to ensure data included within service business plans is automatically fed through to wider reporting.</p> <p>Performance measures and target setting guidance is in place and embedded in service business plan principles. Performance measure definitions and proformas are used for collating performance measures in the community and corporate plan. Also, Internal audit reviews will look to ensure that performance information is reviewed when it is appropriate to do so.</p> <p>While arrangements are in place to support the production of accurate performance data, our assessments show we need to continue to focus on improving our data maturity, with data accuracy being an important part. This forms an integral part of the council's Digital and Data Strategy. Data quality was also identified as an area for improvement through the Audit Wales use of performance information review. We will focus on improving our data accuracy as part of our wider work on developing the council's data maturity.</p>		
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Strategic Risk Management

The strategic risk register captures the high and medium level strategic risks that face the council in line with the council's risk management policy. This ensures that:

- Strategic risks are identified and monitored by the authority
- Risk controls are appropriate and proportionate
- Senior managers and elected members systematically review the strategic risks facing the authority

	How well are we doing?	How do we know?	Action & timescale
Is there a collective view of the council's strategic risk management arrangements and risk appetite that is communicated and understood?	<p>The council's strategic risk management policy and guidance has been updated and agreed. The council has also defined its risk appetite and agreed a risk appetite statement. These documents are available on the council's intranet. The policy is being embedded in the council, the requirements have been integrated as part of the council's performance management framework, including in the service business planning process.</p> <p>The awareness of the policy, and the importance of adhering to it, continues to be further embed through the organisation. A wider performance management suite of learning is currently being developed. This will include further training and guidance on risk management, including identifying risks, risk levels, and completing risk registers.</p>	<p>Strategic risk management policy and guidance</p> <p>Risk appetite statement</p>	<p>Develop a performance management training suite – June 2026</p>
Is strategic risk management embedded in the council?	<p>The strategic risk register is updated regularly and available to all members and officers to view at any time. There are arrangements to formally review and report the whole strategic risk register six monthly.</p> <p>Directorate risk registers have been developed to strengthen the management of risks at a directorate level and facilitate risk identification and mitigation between a service (service business plan) and strategic (risk register) level. However, completeness and frequency of review is varied between directorates. Further development of directorate risk registers is needed to ensure these are robust. Support will be provided to directorates to improve completeness and ensure regular use.</p> <p>The starting point for identifying risks are often service business plans, where heads of service and service managers identify risk to their service. Quality assurance of these plans has continued to show</p>	<p>Strategic risk management policy and guidance</p> <p>Strategic risk register</p> <p>Directorate risk registers</p> <p>Service business plans risk registers</p>	<p>Work with directorates to further develop directorate risk registers and ensure they are actively used – September 2026</p> <p>Develop a performance management training suite – June 2026</p>

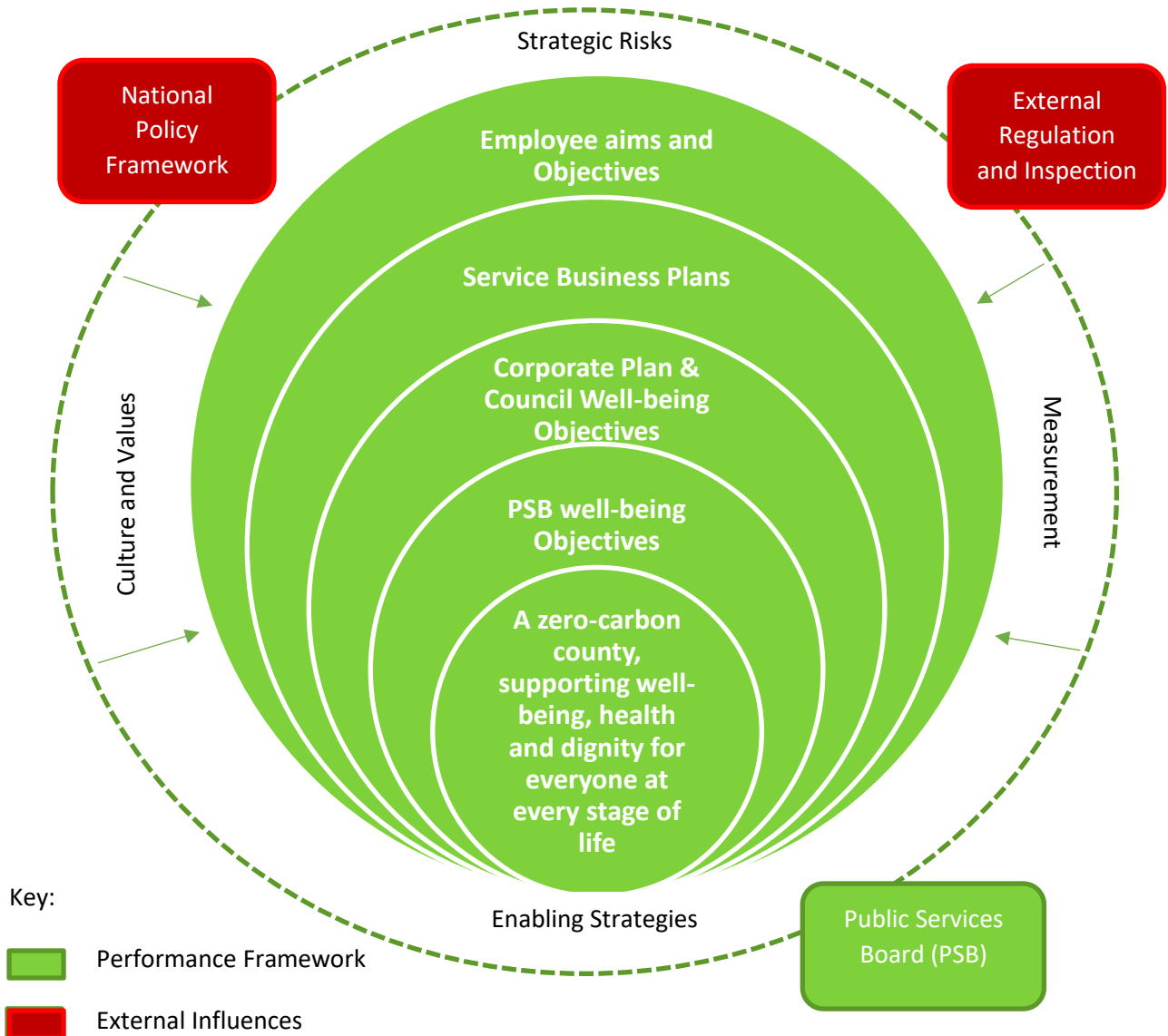
	<p>service-based risk registers are sometimes not robust enough or fully completed. This shows strategic risk management remains not consistently embedded at a service level. Further strategic risk management training is being developed as part of a suite of wider performance management training. This will be available to all officers.</p>		
<p>Is there a shared understanding of the most significant corporate risks?</p>	<p>The strategic risk register identifies high and medium level strategic risks and ensures risk levels are assessed, and mitigating actions are identified. The register is updated regularly, which ensures it remains focussed on the most significant strategic risks facing the council. It is available to all members and officers to view at any time and has regular reporting arrangements in place. This ensures there is a shared understanding of strategic risks facing the council.</p> <p>All elements of the updated strategic risk management policy have now been embedded in the strategic risk register. This includes identifying risk categories, appetite levels, treat/tolerate categories and target risk scores. This has resulted in a clearer indication of the direction of travel of risks and the council’s intended outcomes.</p> <p>Service business plans not being robust enough or fully complete impacts on the effectiveness of service risk identification and management. This may subsequently be having an impact on the effective identification and management of strategic risks, although other arrangements in place, including the development of directorate risk registers, will limit this, strengthening service risk registers remains important.</p> <p>A Risk Radar has been developed to identify any emerging risks and opportunities that are relevant to the council. This is used to inform risk identification at all levels and is regularly presented to the Strategic Leadership Team alongside reviews and updates to the Strategic Risk</p>	<p>Strategic risk register</p> <p>Service business plans risk register</p> <p>Risk radar</p>	<p>Develop a performance management training suite – June 2026</p>

	Register to ensure awareness of possible emerging risks. This report will also identify emerging opportunities for the council.		
Is there integration with other risk control arrangements that facilitate the management of risk?	<p>Strategic risk management is an integral part of the council's activities to support decision-making in achieving its objectives. The updated strategic risk management policy identifies other corporate risk control arrangements that the council has in place through which risks are identified and managed and need to integrate with strategic risk management policy. These are Health and Safety, Emergency Planning, Insurance, Finance, Internal Audit, Information Governance & Cyber Security.</p> <p>An assessment of the effectiveness of each of these risk control arrangements, following the same process that is used to evaluate the strategic risk management arrangements was reported to the committee in June 2025. The assessment demonstrates the arrangements in place to identify, respond, monitor and report risk, and included an update on implementation of agreed actions. Further updates on progress with these actions will be provided as part of the next assessment of the effectiveness of risk control arrangements reported to Governance & Audit Committee.</p>	<p>Strategic risk management policy</p> <p>Overview of the effectiveness of risk control policies</p>	Assess progress in implementing the actions to develop or strengthen risk control arrangements – June 2026
Is there a robust risk management assurance framework in place?	<p>There are arrangements to formally review the whole strategic risk register six monthly. These are facilitated by the performance and data insight team in liaison with risk owners and include review reports to Strategic Leadership Team and cabinet. The strategic risk register is formally reported to Governance & Audit Committee, Performance & Overview scrutiny committee and Cabinet. This provides assurance on the robustness of risk management framework in place.</p> <p>Directorate risk registers have been developed to strengthen the management of risks at a directorate level. These are being facilitated</p>	<p>Strategic risk register</p> <p>Strategic risk management reports</p> <p>Internal Audit review of risk management (March 2024)</p>	Work with directorates to further develop directorate risk registers and ensure they are used – September 2026

	<p>by the performance and data insight team in coordination with Directorate Management Teams.</p> <p>An internal audit review of risk management was completed and was given a reasonable assurance rating. This identified strengths and some weaknesses. Actions to respond to the recommendations were agreed and implemented. The findings from the review informed the development of the updated strategic risk management policy.</p> <p>A review of strategic risk management arrangements is reported to Governance and Audit Committee six monthly. Risk management arrangements also form part of the Council's annual self-assessment report. These arrangements are providing assurance of the framework in place and inform the identification of areas for development.</p>		
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Our Performance Framework

Our performance management framework illustrates the interdependencies and how the policies, plans and programmes it contains, should be mutually reinforcing. In simple terms, our performance management makes sure that everyone is pulling in the same direction to deliver real and tangible outcomes, to improve the quality of life of people and communities.



Building a zero-carbon county, supporting well-being, health and dignity for everyone at every stage of life is the unifying purpose of the diverse range of services for which we are responsible. We are a partner in the Public Service Board, which is responsible for setting well-being objectives for the county. The Council's own well-being objectives are set by Council through the Community and Corporate Plan, based on the same well-being assessment as the PSB objectives. Each of our teams has a service business plan that aligns to these objectives. We have a range of performance measures that we use to keep track of our progress. Our strategic risk management policy enables us to manage strategic risks to our delivery. Our employee aims and objectives show how the contributions that individual colleagues make to these objectives and delivering our vision in accordance with our values. Our 'enabling strategies' support the delivery of our objectives. Our work is informed and guided by national policy and external regulation and inspection.

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**SUBJECT: MONMOUTHSHIRE COUNTY COUNCIL
CODE OF CORPORATE GOVERNANCE 2026**

DIRECTORATE: Resources
MEETING: Governance & Audit Committee
DATE: April 2026
DIVISION/WARDS AFFECTED: All

1. PURPOSE

To receive a **draft** version of the Council's updated Code of Corporate Governance to support the completion of the Annual Governance Statement (AGS).

2. RECOMMENDATION(S)

That the Governance & Audit Committee contribute to the appropriateness and content of the draft Code of Corporate Governance and subsequently endorse it for Full Council approval.

3. KEY ISSUES

- 3.1 The Code of Corporate Governance is the council's formal commitment to the highest standards of governance, transparency, and accountability. Our framework has adopted the governance principles developed by the Chartered Institute for Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) as detailed within the 2016 'Delivering Good Governance in Local Government Framework'. The 2025 'Delivering Good Governance in Local Government Framework' Addendum, covering the annual review of governance and the annual governance statement, has also been incorporated.
- 3.2 The purpose of this Code of Corporate Governance is to provide clarity on responsibilities, processes, and values that underpin good governance within the council. The Code is part of council's constitution and applies to all members, officers, and those acting on behalf of the council.
- 3.3 Corporate governance in UK local government means making sure we do the right things, in the right way, for the right people — openly, honestly, and with accountability. It covers the systems, processes, culture, and values that guide how the council is run, how decisions are made, how money is managed, and how the council is held responsible to the public.
- 3.4 The Code of Corporate Governance is the framework on which the Councils Annual Governance Statement (AGS) is based. The AGS sets out how Monmouthshire demonstrates it has appropriate governance arrangements in place and how they are continually reviewed to strengthen them moving forward. Completion of an AGS is a

requirement under the Accounts and Audit (Wales) Regulations 2014 and is included within the Annual Statement of Accounts.

- 3.5 The Code of Corporate Governance, which is consistent with the principles of the CIPFA / SOLACE Framework was last reviewed and updated in June 2020.
- 3.6 CIPFA and SOLACE reviewed the Framework in 2025 and issued an Addendum to the 2016 Framework. The Code has been revised in accordance with this document to ensure it remained fit for purpose.
- 3.7 Monmouthshire County Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and to proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 3.8 A number of internal and external policies and guidance underpins the Councils Code of Corporate Governance. One such is that financial management will comply with CIPFA's Financial Management Code. A commitment has been made within the agreed Medium Term Financial Strategy (2024-29) – Delivery Plan that a review will be undertaken to determine compliance with the Financial Management Code and to set out clear actions to address any identified areas of weakness.
- 3.9 In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions and which includes arrangements for the management of risk.

4 The Purpose of the Governance Framework

- 4.1 The governance framework comprises the systems and processes, and culture and values, by which the Authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.
- 4.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

5 The Governance Framework

- 5.1 The Council's Code of Corporate Governance has been developed in line with the following principles:

Overarching requirements for acting in the public interest:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- B. Ensuring openness and comprehensive stakeholder engagement

In addition achieving good governance in the Council requires effective arrangements for:

- C. Defining outcomes in terms of sustainable economic, social, environmental and cultural benefits
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes
- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

5.2 The Strategic Leadership Team (SLT) considered, as part of its review of the Code of Corporate Governance, whether a dedicated Corporate Governance Group comprising cross-departmental officers was required to further strengthen the Council's governance arrangements. Although this approach was suggested by CIPFA/SOLACE in the 2025 Addendum, SLT determined that, given the organisation-wide importance of good governance, responsibility for this function should remain with SLT and be monitored by them on a regular basis rather than through a separate group. As a minimum this will involve a mid-year review of the Annual Governance Statement Action Plan and an early input into and review of the draft Statement as it gets produced.

6 REASONS

6.1 The Accounts and Audit (Wales) Regulations 2014 require an Annual Governance Statement (AGS) to be prepared and included within the Council's year-end financial statements. The Code of Corporate Governance is the Council's framework on which the AGS is based. The AGS provides an overview of how the Council's governance arrangements operate, including how they are reviewed annually to ensure they remain effective. The AGS identifies what arrangements the authority has put in place to achieve each principle, and key examples are given of how the Council has met the governance commitments set out in the Code.

6.2 In Monmouthshire County Council, the AGS is independently co-ordinated by the Chief Internal Auditor who also provides their unbiased view of the internal control environment. The review also relies on work undertaken in year by both Internal Audit, Audit Wales and other Regulatory Bodies. Any area(s) that require further improvement will be considered for inclusion as a Significant Governance Issue or a Priority for Improvement. The document itself is collectively owned by the Strategic Leadership Team and presented to the Governance & Audit Committee for approval to be included within the Annual Statement

7 RESOURCE IMPLICATIONS

None

8 CONSULTEES

Chief Executive
Deputy Chief Executive & Strategic Director – Resources (S151 Officer)
Chief Officer – Law & Governance (Monitoring Officer)
Strategic Leadership Team
Cabinet Member – Resources
Chair of Governance & Audit Committee

9 BACKGROUND PAPERS

Chartered Institute for Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) 'Delivering Good Governance in Local Government Framework' 2016
CIPFA / SOLACE 'Delivering Good Governance in Local Government Framework' Addendum 2025

10 AUTHOR AND CONTACT DETAILS

Jan Furtek, Chief Internal Auditor
Email: janfurtek@monmouthshire.gov.uk



monmouthshire
sir fynwy

CODE OF CORPORATE GOVERNANCE

Date of Approval

Report Status

Review

Not yet approved

Draft v2

4 Years (March 2030)
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1. Introduction

- 1.1 The Code of Corporate Governance is the council’s formal commitment to the highest standards of governance, transparency, and accountability. Our framework has adopted the governance principles developed by the Chartered Institute for Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) as detailed within the 2016 ‘Delivering Good Governance in Local Government Framework’. The 2025 ‘Delivering Good Governance in Local Government Framework’ Addendum, covering the annual review of governance and the annual governance statement, has also been incorporated.
- 1.2 The purpose of this Code of Corporate Governance is to provide clarity on responsibilities, processes, and values that underpin good governance within the council. The Code is part of council’s constitution and applies to all members, officers, and those acting on behalf of the council.
- 1.3 Corporate governance in UK local government means making sure we do the right things, in the right way, for the right people — openly, honestly, and with accountability. It covers the systems, processes, culture, and values that guide how the council is run, how decisions are made, how money is managed, and how the council is held responsible to the public.
- 1.4 Good governance leads to effective:
- leadership and management
 - performance and risk management
 - stewardship of public money
 - public engagement and outcomes for our citizens and service users.
- 1.5 This will enable the council to provide services and deliver its Community & Corporate Plan whilst ensuring that there are mechanisms in place to identify and mitigate any risk.

2. Core Principles

- 2.1 Values matter to Monmouthshire County Council. They set out the expectations for ourselves, each other and the way we conduct business with organisations that we work with. Our organisational values are:
- Teamwork
 - Openness
 - Flexibility
 - Fairness
 - Kindness

These values provide a foundation for everyone attached to our organisation to be accountable, to be positive and to be bold in delivering on our purpose of:

Monmouthshire being a zero carbon county, supporting well-being, health and dignity for everyone at every stage of life.

Our values and the behaviour of our elected / lay members and all Officers of the Council underpins our governance framework.

2.2 The councils' Code of Corporate Governance is based on the following seven core principles as set out in the 'Delivering Good Governance in Local Government Framework' published by CIPFA / SOLACE:

2.3 **Principle 1: Behaving with Integrity, Demonstrating Strong Commitment to Ethical Values, and Respecting the Rule of Law**

- All council members and officers will act with integrity in all their dealings and decision-making.
- The council will maintain and promote a robust ethical framework, including a code of conduct and whistleblowing policy.
- Compliance with the law and adherence to relevant policies, procedures, and guidance shall be regularly monitored.
- Training and awareness programmes will ensure all staff and members understand their ethical and legal responsibilities.

2.4 **Principle 2: Ensuring Openness and Comprehensive Stakeholder Engagement**

- The council will operate transparently, making information publicly available unless restricted for legal or confidentiality reasons.
- Stakeholder engagement, including with local residents, businesses, and community groups, will be actively encouraged and facilitated.
- Regular consultations and feedback mechanisms will inform policy and service delivery.
- Decisions and their rationales will be clearly communicated to stakeholders.

2.5 **Principle 3: Defining Outcomes in Terms of Sustainable Economic, Social, and Environmental Benefits**

- Strategic objectives will be set to deliver long-term benefits for the community, aligned with the Well-being of Future Generations (Wales) Act 2015.
- Performance measures will be established to assess progress against economic, social, and environmental targets.
- Resource allocation will reflect priorities identified through stakeholder engagement and council strategy.

2.6 **Principle 4: Determining the Interventions Necessary to Optimise the Achievement of Intended Outcomes**

- The council will use evidence-based decision-making to determine the most effective interventions.
- Risk management processes will identify and mitigate potential obstacles to achieving outcomes.
- Regular review of interventions will ensure they remain fit for purpose and deliver value for money.

2.7 **Principle 5: Developing Capacity and Capability**

- Staff and elected members will receive ongoing training and development to fulfil their roles effectively.
- Succession planning and talent management will ensure continuity and resilience within the council.

- Partnerships with other organisations will be leveraged to enhance capacity and share best practice.

2.8 **Principle 6: Managing Risks and Performance Through Robust Internal Control and Strong Public Financial Management**

- The council will maintain effective systems of internal control, regularly reviewed by internal and external audit.
- Financial management will comply with CIPFA’s Financial Management Code and other relevant standards.
- Risks will be identified, assessed, and managed transparently, with clear accountability for mitigation actions.
- Performance management frameworks will monitor achievement of objectives and drive continuous improvement.

2.9 **Principle 7: Implementing Good Practices in Transparency, Reporting, and Audit to Deliver Effective Accountability**

- Annual Governance Statements will be produced in line with CIPFA/SOLACE guidance, providing assurance on governance arrangements.
- The council will publish transparent reports on financial and non-financial performance.
- Recommendations from internal and external audit will be acted upon promptly, with progress tracked and reported.
- Scrutiny committees and other accountability mechanisms will be maintained to challenge and improve council performance.

2.10 Further detailed information regarding the Governance Principles can be found within Appendix 1.

3. Implementation

3.1 The council will ensure that this Code of Corporate Governance is embedded throughout its policies, procedures, and culture. The code will be reviewed periodically and updated as necessary to reflect changes in legislation, guidance, and best practice, including evolving CIPFA recommendations.

3.2 **Embedding the Code in Council Operations**

3.2.1 **Constitutional Integration:** The Code is formally included in the council’s constitution, making it binding on all members, officers, and those acting on the council’s behalf. This ensures that governance principles are not optional but are a core part of how the council operates day-to-day.

3.2.2 **Policy Alignment:** All council policies and procedures need to align with the Code’s principles.

3.3 **Governance Framework and Accountability**

3.3.1 **Governance Framework:** The Code sets out the council’s governance framework, which includes systems, processes, culture, and values. This framework is the basis for the Annual Governance Statement (AGS), which is a statutory requirement under the Accounts and Audit (Wales) Regulations 2014.

- 3.3.2 **Roles and Responsibilities:** The Monitoring Officer oversees legal compliance and ethical standards, while the Section 151 Officer is responsible for financial management. The Chief Internal Auditor coordinates the review of internal control activities.
- 3.3.3 **Ongoing Review of Corporate Governance:** The ongoing review of Corporate Governance will be undertaken by the Strategic Leadership Team, with regular monitoring and consideration. As a minimum this will involve a mid-year review of the Annual Governance Statement Action Plan and an early input into and review of the draft Statement as it gets produced. Key officers — including the Chief Internal Auditor, Health & Safety Manager, and Head of Information Technology & Security — will be invited to participate in discussions as appropriate.

4. Meeting the commitments set out in the Code

- 4.1 Each year, the Council must publish an Annual Governance Statement (AGS) to accompany the Annual Accounts. The AGS provides an overview of how the Council's governance arrangements operate, including how they are reviewed annually to ensure they remain effective. The AGS identifies what arrangements the authority has put in place to achieve each principle, and key examples are given of how the Council has met the governance commitments set out in this Code.
- 4.2 In Monmouthshire County Council, the AGS is independently co-ordinated by the Chief Internal Auditor who also provides their unbiased view of the internal control environment. The review also relies on work undertaken in year by both Internal Audit, Audit Wales and other Regulatory Bodies. Any area(s) that require further improvement will be considered for inclusion as a Significant Governance Issue or a Priority for Improvement. The document itself is collectively owned by the Strategic Leadership Team and presented to the Governance & Audit Committee for approval to be included within the Annual Statement of Accounts.

5. Approval and Ownership

- 4.1 The Code has been drafted by Chief Internal Auditor, reviewed by the Section 151 Officer, Monitoring Officer and other members of the Strategic Leadership Team. The Code is to be endorsed by the Governance & Audit Committee and approved by full Council for it to be incorporated into the Councils Constitution. The ownership of the Code itself remains with the Council and its Strategic Leadership Team
- 4.2 The Code is to be reviewed with minor updates as and when required. A full review will be completed at least every four years. This review process will be overseen by the Governance & Audit Committee, with input from senior officers, legal, finance and internal audit.
- 4.3 Factors that may prompt an immediate review of the Code of Corporate Governance can include:
- Significant changes in the maturity of the Councils governance, risk management, and control processes.

- When a serious Governance failing has been identified or where the External Auditor is unable to certify the Statement of Accounts.
- Significant changes in the Council's Constitution, policies and procedures or relevant laws and/or regulations.
- Significant changes to members of the Council or senior management.
- An unfavourable external assessment of a main Council function such as a whole Authority ESTYN or Social Care Wales inspection report.

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

The Council is accountable not only for how much it spends, but also for how we use the resources under our stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes we have achieved. In addition, we have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, we can demonstrate the appropriateness of all our actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

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Sub-Principles	The Council is committed to:
<p>Behaving with integrity</p>	<p>A1 Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the Council</p> <p>A2 Ensuring members take the lead in establishing specific standard operating principles or values for the Council and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)</p> <p>A3 Leading by example and using these standard operating principles or values as a framework for decision making and other actions</p> <p>A4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively</p>
<p>Demonstrating strong commitment to ethical values</p>	<p>A5 Seeking to establish, monitor and maintain the Council's ethical standards and performance</p> <p>A6 Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the Council's culture and operation</p> <p>A7 Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values</p> <p>A8 Ensuring that external providers of services on behalf of the Council are required to act with integrity and in compliance with high ethical standards expected by the Council.</p>

Sub-Principles	The Council is committed to:
Respecting the rule of law	A9 Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations
	A10 Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements
	A11 Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders
	A12 Dealing with breaches of legal and regulatory provisions effectively
	A13 Ensuring corruption and misuse of power are dealt with effectively

Principle B: Ensuring openness and comprehensive stakeholder engagement

Local government is run for the public good; organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

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Sub-Principles	The Council is committed to:
<p>Openness</p>	<p>B1 Ensuring an open culture through demonstrating, documenting and communicating our commitment to openness</p> <p>B2 Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided</p> <p>B3 Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear</p> <p>B4 Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action</p>
<p>Engaging comprehensively with institutional stakeholders</p>	<p>B5 Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably</p> <p>B6 Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively</p> <p>B7 Ensuring that partnerships are based on trust, a shared commitment to change and a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit</p>
<p>Engaging stakeholders effectively, including individual</p>	<p>B8 A clear policy on the type of issues that the Council will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service provision is contributing towards the achievement of intended outcomes</p>

Sub-Principles	The Council is committed to:
<p>citizens and service users</p>	<p>B9 Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement</p> <p>B10 Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs</p> <p>B11 Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account</p> <p>B12 Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</p> <p>B13 Taking account of the interests of future generations of tax payers and service users</p>

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the authority's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available

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Sub-Principles	The Council is committed to:
<p>Defining Outcomes</p>	<p>C1 Having a clear vision which is an agreed formal statement of the Council's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the Council's overall strategy, planning and other decisions</p> <p>C2 Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer</p> <p>C3 Delivering defined outcomes on a sustainable basis within the resources that will be available</p> <p>C4 Identifying and managing risks to the achievement of outcomes</p> <p>C5 Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available</p>
<p>Sustainable economic, social and environmental benefits</p>	<p>C6 Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision</p> <p>C7 Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the Council's intended outcomes and short-term factors such as the political cycle or financial constraints</p> <p>C8 Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs</p>

Sub-Principles	The Council is committed to:
	C9 Ensuring fair access to services

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

Local government achieves its intended outcomes by providing a mixture of legal, regulatory and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource input while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised

Sub-Principles	The Council is committed to:
Determining interventions	<p>D1 Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided</p> <p>D2 Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts</p>
Planning Interventions	<p>D3 Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets</p> <p>D4 Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered</p> <p>D5 Considering and monitoring risks facing each partner when working collaboratively including shared risks</p> <p>D6 Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances</p> <p>D7 Establishing appropriate local performance indicators (as well as relevant statutory or other national performance indicators) as part of the planning process in order to identify how the performance of services and projects is to be measured</p> <p>D8 Ensuring capacity exists to generate the information required to review service quality regularly</p> <p>D9 Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan</p>

Sub-Principles	The Council is committed to:
	D10 Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy
Optimising achievement of intended outcomes	D11 Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints
	D12 Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term
	D13 Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage

Principle E — Developing the entity's capacity, including the capability of its leadership and the individuals within it.

Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities

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Sub-Principles	The Council is committed to:
<p>Developing the entity's capacity</p>	<p>E1 Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.</p> <p>E2 Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness</p> <p>E3 Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the Council's resources are allocated so that outcomes are achieved effectively and efficiently</p> <p>E4 Recognising the benefits of partnerships and collaborative working where added value can be achieved</p>
<p>Developing the capability of the entity's leadership and other individuals</p>	<p>E5 Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained</p> <p>E6 Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body</p> <p>E7 Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority</p> <p>E8 Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the Council to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: <ul style="list-style-type: none"> • ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged, </p>

Sub-Principles	The Council is committed to:
	<ul style="list-style-type: none"> • ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis, • ensuring personal, organisation and system-wide development through shared learning, including • lessons learnt from both internal and external governance weaknesses <p>E9 Ensuring that there are structures in place to encourage public participation</p> <p>E10 Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections</p> <p>E11 Holding staff to account through regular performance reviews which take account of training or development needs</p> <p>E12 Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental well being</p>

Principle F — Managing risks and performance through robust internal control and string public financial management

Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will ensure financial discipline, strategic allocation of resources, efficient service delivery and accountability. It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

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Sub-Principles	The Council is committed to:
Managing Risk	<p>F1 Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making</p> <p>F2 Implementing robust and integrated risk management arrangements and ensuring they are working effectively</p> <p>F3 Ensuring that responsibilities for managing individual risks are clearly allocated</p>
Managing performance	<p>F4 Monitoring service delivery effectively including planning specification, execution and independent post-implementation review</p> <p>F5 Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the Council's financial, social and environmental position and outlook</p> <p>F6 Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made, thereby enhancing the Council's performance and that of any organisation for which it is responsible</p> <p>F7 Providing members and senior management with regular reports on progress towards outcome achievement</p>

Sub-Principles	The Council is committed to:
	F8 Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (eg financial statements)
Robust internal control	F9 Aligning the risk management strategy and policies on internal control with achieving objectives F10 Evaluating and monitoring risk management and internal control on a regular basis F11 Ensuring effective counter fraud and anti-corruption arrangements are in place F12 Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor F13 Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: <ul style="list-style-type: none"> • provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment <ul style="list-style-type: none"> • that its recommendations are listened to and acted upon
Managing data	F14 Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data F15 Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies F16 Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring
Strong public financial management	F17 Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance F18 Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls

Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

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Sub-Principles	The Council is committed to:
Implementing good practice in transparency	G1 Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate
	G2 Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand
Implementing good practices in reporting	G3 Reporting at least annually on performance, value for money and the stewardship of resources
	G4 Ensuring owners and senior management own the result
	G5 Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement)
	G6 Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate
	G7 Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations
Assurance and effective accountability	G8 Ensuring that recommendations for corrective action made by external audit are acted upon
	G9 Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon
	G10 Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations
	G11 Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement
	G12 Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met

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GOVERNANCE & AUDIT COMMITTEE WORK PROGRAMME 2026-27

16TH APRIL 2026

Reports to be with Peter by – 24th March 2026
 Reports to be with Wendy Barnard/Chair prior to pre-meeting – 27th March 2026
 Pre-meeting – 1st April 2026
 Finalised reports to Democratic Services – 4pm, 8th April 2026
 Despatch by Democratic Services – 8th April 2026

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Self-assessment of performance management arrangements report	Richard Jones/Hannah Carter		✓			
Implementing Audit Wales recommendations to improve the Council's digital approach	Audit Wales					✓
Code of Corporate Governance	Jan Furtek				✓	

4TH JUNE 2026

Reports to be with Peter by – 11th May 2026
 Reports to be with Nicola Perry/Chair prior to pre-meeting – 15th May 2026
 Pre-meeting – 20th May 2026
 Finalised reports to Democratic Services – 26th May 2026
 Despatch by Democratic Services – 27th May 2026

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Whole Authority Commissioning Framework & Approach	Richard Jones		✓			
Effectiveness of Strategic Risk Management Framework and summary of wider arrangements	Richard Jones		✓			
Draft Freedom of Information (FOI) & Data Protection Act (DPA) Breaches & Date Subject Access Request (DSARs)	Sian Hayward		✓			
Internal Audit Annual Report 2025/26	Jan Furtek				✓	
Draft Annual Governance Statement 2025/26	Jan Furtek				✓	
SRS Annual Internal Audit Report – Torfaen CBC IA Team	Jan Furtek				✓	
2025/26 Treasury Outturn report	Jonathan Davies	✓				

Panel Performance Assessment - To receive and review the authority's draft response to recommendations of the panel performance assessment report	Matthew Gatehouse		✓			
Whistleblowing Annual Report	Philippa Green	✓				

23RD JULY 2026

Reports to be with Peter by – 6th July 2026
 Reports to be with Nicola Perry/Chair prior to pre-meeting – 9th July 2026
 Pre-meeting – 13th July 2026
 Finalised reports to Democratic Services – 14th July 2026
 Despatch by Democratic Services – 15th July 2026

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Revenue & Capital MTFP update and process	Jon Davies	✓				
2026/7 Q1 - Treasury report	Jon Davies	✓				
Mon CC Draft Statement of Accounts 2025/26	Jon Davies	✓				
Draft Annual Governance Statement 2025/26	Jan Furtek				✓	
Internal Audit quarterly progress report (Q2)	Jan Furtek				✓	
Audit Wales Work Programme: Council Progress Update	Richard Jones		✓			✓
Draft Self-Assessment Report 2025/26	Richard Jones		✓			
Annual cyber security assurance report	sian hayward		✓			

10TH SEPTEMBER 2026

Reports to be with Peter by – 14th August 2026
 Reports to be with Nicola Perry/Chair prior to pre-meeting – 20th August 2026
 Pre-meeting – 26th August 2026
 Finalised reports to Democratic Services – 1st September 2026
 Despatch by Democratic Services – 2nd September 2026

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Governance & Audit Committee Annual report 2025/26	Chair – Andrew Blackmore		✓			
2025/26 Welsh Church Fund/Monmouthshire Farm School Endowment Trust Draft Statements of Accounts	Jon Davies	✓				

15TH OCTOBER 2026

Reports to be with Peter by – 21st September 2026
 Reports to be with NicolaPerry/Chair prior to pre-meeting – 29th September 2026
 Pre-meeting – 5th October 2026
 Finalised reports to Democratic Services – 6th October 2026
 Despatch by Democratic Services – 7th October 2026

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
2025/26 MCC Statement of Accounts Final	Jon Davies	✓				
WAO Audit of Accounts Report	Steve Wyndham/Charlotte Owen					
Health and Safety Annual Report	Kate Thompson		✓			
Anti Fraud, Bribery and Corruption Risk Assessment	Jan Furtek				✓	
Audit Wales Report: National Fraud Initiative 2025/26 - Update for Monmouthshire County Council	Steve Wyndham		✓			✓
Internal Audit quarterly progress report (Q2)	Jan Furtek				✓	

19TH NOVEMBER 2026

Reports to be with Peter by – 26th October 2026
 Reports to be with Nicola Perry/Chair prior to pre-meeting – 3rd November 2026
 Pre-meeting – 9th November 2026
 Finalised reports to Democratic Services – 10th November 2026
 Despatch by Democratic Services – 11th November 2026

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
26/27 Q2 Treasury report	Jon Davies	✓				
Whole Authority Annual Complaints Report	Annette Evans/Matthew Gatehouse			✓		
The Ombudsmans's Annual Letter	Annette Evans/Matthew Gatehouse			✓		
Annual Audit Plan Welsh Church Funds						✓
Effectiveness of Strategic Risk Management Framework	Richard Jones		✓			

14TH JANUARY 2027

Reports to be with Peter by – 24th December 2026
 Reports to be with Nicola Perry/Chair prior to pre-meeting – Wednesday 30th December 2026
 Pre-meeting – 4th January 2027
 Finalised reports to Democratic Services – 5th January 2027
 Despatch by Democratic Services – 6th January 2027

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
2025/6 WCF/Mon Farm Statement of Accounts Final and ISA260 for trust funds	Jon Davies	✓				
2027/28 Capital strategy & Treasury strategy	Jon Davies	✓				
Audit Wales Work Programme: Council Progress update	Richard Jones		✓			

11TH FEBRUARY 2027

Reports to be with Peter by – 18th January 2027
 Reports to be with Nicola Perry/Chair prior to pre-meeting – 26th January 2027
 Pre-meeting – 1st February 2027
 Finalised reports to Democratic Services – 2nd February 2027
 Despatch by Democratic Services – 3rd February 2027

Report Title	Report Author	Terms of reference category				
		Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
26/27 Q3 Treasury report	Jon Davies	✓				
Internal Audit quarterly progress report (Q3)	Jan Furtek				✓	
Internal Audit Strategy (2027/28)	Jan Furtek				✓	

18TH MARCH 2027

Reports to be with Peter by – 22nd February 2027
 Reports to be with Nicola Perry/Chair prior to pre-meeting – 2nd March 2027
 Pre-meeting – 8th March 2027
 Finalised reports to Democratic Services – 9th March 2027
 Despatch by Democratic Services – 10th March 2027

Report Title	Report Author	Terms of reference category				

Report Title	Report Author	Financial Affairs	Risk, Internal Control, Performance & Corporate Governance	Complaints	Internal Audit	External Audit
Self-assessment of performance management arrangements report	Richard Jones/Hannah Carter		✓			

To add:
GAC Self Assessment - to agree timings with Chair



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Public Document Pack Agenda Item 11

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held
at Council Chamber, County Hall, The Rhadyr USK on Thursday, 26th February, 2026 at
2.00 pm

PRESENT: Andrew Blackmore, (Chairman)
County Councillor Tony Easson, (Vice Chairman)

Lay Members: Siwan Davies, Colin Prosser, Rhodri Guest,

County Councillor: Sara Burch, David Jones, Phil Murphy,
Peter Strong and Ann Webb

OFFICERS IN ATTENDANCE:

Peter Davies	Deputy Chief Executive and Chief Officer for Resources
Jan Furtek	Chief Internal Auditor
Richard Williams	Democratic Services Officer
Jonathan Davies	Head of Finance/Section 151
Steve Wyndham	Audit Wales Officer
Daniel Francis	Finance Business Partner Corporate

APOLOGIES:

County Councillors John Crook and Malcolm Lane

1. Declarations of Interest

No declarations of interest were made.

2. Public Open Forum

No members of the public were present.

3. To note the Action List from the previous meeting.

The action list from the previous meeting was noted.

1. Ensure that the commissioning framework (in development) is brought to Governance and Audit Committee at a suitable stage for scrutiny: This action was moved to the June meeting as the work is not as well developed as anticipated. OPEN
2. FPOP Organisational Development Framework: This was circulated to Committee Members. CLOSED

https://youtu.be/926mYnKVfO0?si=lime_srpqDXgUjuA&t=44

4. Capital Strategy and Treasury Strategy 2026/27

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held at Council Chamber, County Hall, The Rhadyr USK on Thursday, 26th February, 2026 at 2.00 pm

The Head of Finance and Finance Business Partner presented the Capital Strategy and Treasury Strategy report 2026/27. Following presentation of the report, Members were invited to ask questions:

<https://youtu.be/926mYnKVfO0?si=ecGgNO7PHkAHBzj9&t=93>

As per the report recommendations,

1. The Governance & Audit Committee considered the draft Capital strategy for 2026/27 as found at Appendix 1 and endorsed it for onward circulation and approval by full Council.
2. The Governance & Audit Committee considered the draft Treasury management strategy for 2026/27 as found at Appendix 2 and endorsed it for onward circulation and approval by full Council. This includes the:
 - 2026/27 Minimum Revenue Provision Policy Statement, and;
 - 2026/27 Investment & Borrowing Strategies
3. The Governance & Audit Committee noted the requirement to review the Council's treasury management activities on behalf of the Council by continuing to receive quarterly treasury management activity updates during 2026/27 as per the requirements of the updated CIPFA Treasury Code of Practice.

5. Internal Audit Strategy 2026/27

The Chief Internal Auditor presented the Internal Audit Strategy 2026/27. Following presentation of the report, Members were invited to ask questions:

<https://youtu.be/926mYnKVfO0?si=CMvNYNkiVs0zOOx9&t=2812>

As per the report recommendations:

1. Members of the Governance & Audit Committee commented on and approved the Internal Audit Strategy for the 2026/27 Financial Year.
2. The Governance & Audit Committee approved the move to a rolling Internal Audit plan subject to a review in 12 months time.

6. Internal Audit Progress Report Q3

The Chief Internal Auditor presented the Internal Audit Progress Report (Q3). Following presentation of the report, Members were invited to ask questions:

<https://youtu.be/926mYnKVfO0?si=rfBhrQ7NAkPIPO3z&t=3407>

As per the report recommendations:

The Committee noted the audit conclusions issued.

The Committee noted the progress made by the Section towards meeting the 2025/26 Operational Audit Plan and the Section's performance indicators at the 9 month stage of the financial year which are currently just below the profiled target.

MONMOUTHSHIRE COUNTY COUNCIL

Minutes of the meeting of Governance and Audit Committee held at Council Chamber, County Hall, The Rhadyr USK on Thursday, 26th February, 2026 at 2.00 pm

The Committee approved the first iteration of the Internal Audit 'Rolling Plan' covering Quarter 1 2026/27.

7. Governance and Audit Committee Forward Work Plan

The Committee noted the Forward Work Plan.

<https://youtu.be/926mYnKVfO0?si=zVEnoyxoVQBwU8k6&t=4468>

8. To approve the minutes of the previous meeting

The minutes of the previous meeting were approved as an accurate record.

<https://youtu.be/926mYnKVfO0?si=G2uSGOhaKl1yTzPW&t=4486>

9. Date of Next Meeting: 16th April 2026

Meeting ended at 3.15 pm

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