



# **Audit Committee Annual Report 2014/15**

**The City of Cardiff Council**

## The Ten General Principles of Public Life

<p><b>Selflessness</b> Members should serve only the public interest and should never improperly confer an advantage or disadvantage on any person.</p>	<p><b>Personal Judgement</b> Members may take account of the views of others, including their political groups, but should reach their own conclusions on the issues before them and act in accordance with those conclusions.</p>
<p><b>Honesty and Integrity</b> Members should not place themselves in situations where their honesty and integrity may be questioned, should not behave improperly, and should on all occasions avoid the appearance of such behaviour.</p>	<p><b>Respect for Others</b> Members should promote equality by not discriminating unlawfully against any person, and by treating people with respect, regardless of their race, age, religion, gender, sexual orientation or disability. They should respect the impartiality and integrity of the authority's statutory officers and its other employees.</p>
<p><b>Objectivity</b> Members should make decisions on merit, including when making appointments, awarding contracts, or recommending individuals for rewards or benefit.</p>	<p><b>Duty to Uphold the Law</b> Members should uphold the law and, on all occasions, act in accordance with the trust that the public is entitled to place in them.</p>
<p><b>Accountability</b> Members should be accountable to the public for their actions and the manner in which they carry out their responsibilities, and should co-operate fully and honestly with any scrutiny appropriate to their particular office.</p>	<p><b>Stewardship</b> Members should do whatever they are able to do to ensure that their authorities use their resources prudently, and in accordance with the law.</p>
<p><b>Openness</b> Members should be as open as possible about their actions and those of their authority, and should be prepared to give reasons for those actions.</p>	<p><b>Leadership</b> Members should promote and support these principles by leadership, and by example, and should act in a way that secures or preserves public confidence.</p>
<p><i>'Nolan Committee on Standards in Public Life'</i></p>	

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## **Foreword by Sir Jon Shortridge, Chairperson of the Committee**

I am pleased to present this report which provides an overview of the Audit Committee's work during the municipal year 2014/15.

I would firstly wish to record my thanks to the Elected Members and the Independent Lay Members who have served on the Committee this year. Members from across the political groups have come together in an extremely effective way to fulfil our role and support me as Chairperson of the Committee.

As outlined in the body of this report, the Committee has actively engaged with Senior Officers of the Council throughout 2014/15. The Committee has continued to receive the professional support of officers from Accountancy, External Audit (Wales Audit Office), Internal Audit and Treasury Management.

Over the past year we have met on five occasions (25 June 2014, 15 September 2014, 8 December 2014, 19 January 2015 and 23 March 2015), with each meeting having an agenda containing both standard and specific items.

Our Work Programme was drawn up to take full account of our terms of reference. This has been an extremely busy year with a wide range of issues brought before the Audit Committee, focusing on a number of key risks and challenges faced by the Authority over the past 12 months. The Organisational Development Plan is intrinsically linked to these risks and challenges, and in order to obtain assurances on its delivery the Committee in December was very pleased to receive a presentation by the Leader and the Chief Executive.

We have received a number of reports and updates on key items (e.g. budget, internal audits) and invited a number of officers to attend to provide assurance on specific key risks or to respond to concerns raised by Members or audit reports. At each meeting the work programme has been reviewed to include new matters identified by the Committee; and all Members have been encouraged to bring any concerns they have forward so that agendas could be set taking account of changing risks and priorities.

As a Committee we have acknowledged the broad remit of our role and balanced this against the requirement to receive a satisfactory level of assurance on specific matters in order to provide an opinion to inform the Council's Annual Governance Statement 2014/15. The Committee undertook a Self Assessment Exercise in January, the outcome of which is conveyed at the end of this report. As a relatively new Committee of the Council we are continually looking to improve and add value through our work to the Council. We will look to address the actions we identified through the assessment exercise during the course of 2015/16.

In looking forward to 2015/16 and beyond, and given the continued financial pressures facing the Council, the importance of an effective Audit Committee remains critical. This particular point is emphasised in the Welsh Government's consultation 'Reforming Local Government: Power to Local People' (3 February 2015). The consultation highlights the need to strengthen the role of Council Audit Committees.

The municipal year 2014/15 will be the last full year that I serve as an Independent Lay Member of this Committee. Prior to the establishment of the Audit Committee I served as a Chair to the Council's former Audit Panel, the creation of which demonstrated the Council's willingness to challenge and scrutinise its own risk, governance and internal control arrangements prior to this becoming a legislative requirement. I will remain a member of the Committee until I have seen through the approval of the Council's Statement of Accounts for 2014/15.

I wish the Council every success during the demanding period of unprecedented financial pressures which lies ahead, and the forthcoming reform of Local Government.

## The Role of the Audit Committee

The Audit Committee is a key component of the City of Cardiff Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The Local Government (Wales) Measure 2011 requires a Local Authority to have a Committee which provides independent assurance to the Members of the Council with regard to governance, risk management and internal control frameworks; and oversees the financial reporting and annual governance statement processes. It also oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The Measure requires an Audit Committee to be established that includes Independent Lay Members. The City of Cardiff Council determined that the membership of its Audit Committee would be twelve Members; eight Elected Members and four Independent Lay Members.

Specifically the terms of reference of the Committee embraces the following, which have been reviewed following the Committee's Self Assessment Exercise in January 2015:

### Governance, Risk & Control

- To consider the Council's corporate governance arrangements against the good governance framework by way of the process of compiling the Annual Governance Statement.
- To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account the internal audit opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk and internal control.
- To consider the Council's framework of assurance and ensure that it adequately addresses the risk and priorities of the Council.
- To monitor and scrutinise the effective development and operation of the risk management arrangements within the Council.
- To oversee progress in addressing risk-related issues reported to the Committee, such as the Corporate Risk Register.
- To consider any Anti-Fraud strategies, policies or procedures.

### Internal Audit

- To approve the Internal Audit Strategy comprising the risk-based internal audit plan, containing the internal audit resources (resources include; Audit, Investigations, Risk & Governance and Programme and Project Assurance Teams).
- To approve significant changes to the risk-based internal audit plan and resource requirements.
- To consider reports from the Audit Manager on Internal Audit's performance during the year e.g. progress reports.
- To consider the Audit Manager's Annual Report, including the statement of conformance with the Public Sector Internal Audit Standards 2013 and the results of the Quality Assurance and Improvement Programme that supports the statement. Fundamental to

the annual report is the overall opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and internal control together with a summary of the work supporting the opinion.

- To receive summaries of specific internal audit reports in accordance with agreed protocols.
- To receive reports on fraud prevention and detection initiatives and updates to any related policies and strategies.
- To receive reports of any significant incidents of fraud or financial impropriety and actions taken to enhance controls where this is considered necessary.

#### External Audit

- To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- To consider specific reports as agreed with the external auditors.
- To comment on the scope and depth of external audit work and to ensure it gives value for money.

#### Financial Reporting

- To review the annual Statement of Accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
- To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.
- To seek assurances that the Council has complied with the Treasury Management Strategy and Practices by demonstrating effective control of the associated risks and pursuing optimum performance consistent with those risks.

#### Accountability Arrangements

- To report to Council on the Committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of the governance, risk management and internal control frameworks.
- To raise the profile of probity generally within the Council and to report on matters of concern to the individual Cabinet Member, relevant Scrutiny Committee, Cabinet or to Council as necessary and appropriate.
- To work in synergy with the five Scrutiny Committees of the Council and liaise with other Council Committees as and when appropriate to avoid duplication in work programmes.

#### Training & Development

- To attend relevant training sessions in accordance with the Member Development Programme including specialist training tailored for Members of the Audit Committee e.g. treasury management.

## Our Work in 2014/15

The Audit Committee's activities have been designed to provide assurance to the Council and to make a positive contribution towards improving the governance arrangements across the Council.

Effective Audit Committees can bring many benefits to Local Authorities including:

- increasing public confidence in the objectivity and fairness of financial and other reporting;
- providing additional assurance on the robustness of the Authority's arrangements through a process of independent and objective review;
- raising awareness of the need for internal control and the implementation of audit recommendations, thereby reinforcing the importance and independence of internal and external audit;
- being a platform for Elected Members to bring matters of financial, governance, risk and internal control for consideration and action as necessary.

The work of the Audit Committee can be split into two: the Committee receives regular reports in relation to the standard agenda themes, and also receives ad-hoc / non- standard reports based on risk, governance or internal control issues. Each of these aspects are reported on below.

## Standard Items

### Finance

The Corporate Director Resources (Section 151 Officer) has provided financial updates at every meeting outlining the budget strategy and the Council's overall financial position, to provide Committee Members with an overview of the financial standing of the Council. This allows for a regular opportunity to raise questions on the budget and general finance matters during a period of unprecedented financial pressures. [Monitoring the financial position with regards to achieving the necessary savings in some directorates has proved difficult, due to ongoing overspends and the year end out-turn report will be important to provide assurance on a "balanced" budget.](#)

On 25 June 2014, the Committee were given opportunity to review and provide comments on the 2013/14 draft Statement of Accounts, prior to them being signed by the Corporate Director Resources and subsequently submitted for external audit and public inspection. The Committee were informed at the following meeting on 15 September 2014 that the Wales Audit Office was to give an unqualified audit opinion, noting the quality of the report and accounts which were received ahead of the deadline. The Chair highlighted that in a period of severe financial challenges facing the Council the identification of all surplus assets should be prioritised.

### Governance, Risk Management & Internal Control

The Audit Committee have formed a view on the Council's governance, risk management and internal control arrangements taking into account the information presented to them by the Corporate Director Resources (Section 151 Officer), the External Auditor – Wales Audit Office (WAO) and the Audit & Risk Manager.

The Annual Governance Statement (AGS) is a fundamental governance document which the Audit Committee plays a key role in contributing to and challenging. During the municipal year 2014/15 the AGS was considered by the Committee in conjunction with the draft Statement of Accounts for 2013/14 in June and September.

The Committee has had early involvement with the draft AGS 2014/15 in that reports were presented both in January and March 2015, informing them of the Senior Management Assurance Statement to be issued to Directors and the process for compiling the AGS.

During 2014/15 the Committee have appraised the Corporate Risk Register twice (mid year and year end position) and are aware of the robust review process in place to keep this updated. The Committee have considered several of the corporate risks throughout the year, where Officers have been asked to attend and provide a more detailed overview of how their risks are being managed, examples include; Director of Education & Lifelong Learning, Director of Health & Social Care and Director of Strategic Planning, Highways, Traffic & Transport.

## **Treasury Management**

This is an area where Committee Members have a specific role to fulfil, as set out in the Treasury Management Strategy approved by the Council.

Over the past twelve months the Committee has received reports on the Treasury Management Strategy; Treasury Management Mid Year Report 2014/15; Treasury Performance Annual Report, and the Treasury Performance Report which was presented at each meeting. This has given Members the opportunity to scrutinise and challenge the approach adopted and decisions taken. This is a complex area, and the Committee believes that it has added value by probing and scrutinising policies and the data provided in conjunction with Officers.

The Committee is satisfied with the way in which the Council is currently undertaking its Treasury Management responsibilities, but has emphasised the need to ensure a spread of debt repayments. The Committee has expressed an interest in receiving further benchmarking data on treasury management activities with comparable Councils. Where there have been significant issues the Committee has asked for frequent updates e.g. housing finance reform borrowing.

## **External Audit (Wales Audit Office)**

The Committee places reliance on the work of the Wales Audit Office (WAO) as the Council's external auditors.

The Committee has received key documents through the year such as the Regulatory Programme; Audit of Financial Statements Report; Annual Audit Letter; Audit Plan; and more prominently in September 2014 the WAO's Annual Improvement Report including the Corporate Assessment 2014 of the City of Cardiff Council. This report was considered in detail by the Committee on 8 December 2014. Members of the WAO team have been present at each meeting of the Committee since the assessment was published in order to engage with Members on the future assessment process.

Members have requested more information on other reports and value for money studies that WAO have undertaken to provide them with assurances where possible and to help to shape their future work programme.



The WAO with the Council's Audit & Risk Manager facilitated the Audit Committee's Self Assessment in January 2015.

## **Internal Audit**

Similar to the External Audit arrangements, the Committee places reliance on the work of the Council's in-house Internal Audit Team. Through the year the Committee gained assurances from considering the following key documents:

- Internal Audit Strategy
- Internal Audit Charter
- Internal Audit Plans
- Internal Audit Quarterly Progress Reports
- Internal Audit Executive Summaries (Limited Assurance Reports)
- Internal Audit Annual Report
- Changes to key documents e.g. Fraud, Bribery & Corruption Policy.

The Committee welcomed the information presented by the Audit & Risk Manager to gain a level of assurance on the Council's internal control environment.

The Audit Committee Self Assessment Exercise, held in January, confirmed Members views that the information provided by Internal Audit to the Committee was sufficiently detailed, informative, and professionally prepared and presented.

The Committee have played a key role in supporting and promoting the Internal Audit function as well as engaging with officers; approving plans and policies; and helping to shape new and innovative processes.

Emphasis has been on those audits where limited assurance audit opinions have been reported and in seeking assurance around improvement, through implementing audit recommendations. The level of limited opinions is slightly down on last year and encouragingly the outcomes from follow up audits are much improved on previous years.

Further detail on some outcomes from the work of the Internal Audit Team is shown later in the section 'non-standard report items to the Committee' and the Committee will receive a full year overview of audit work done and key messages when the 'Internal Audit Annual Report' is presented to the June 2015 meeting of the Audit Committee. This report will provide the Audit & Risk Managers' opinion on the Council's overall position in relation to risk, governance and internal control, based on the work undertaken by the Internal Audit team.

## **Non-Standard Reports to the Audit Committee**

The Committee received a number of reports through 2014/15 which were not standard items, details of these reports are given below:

### **Education - Risks & Challenges**

Since the formation of the Audit Committee in 2012 Members of the Committee have expressed an interest in seeking assurances on the corporate risks of the Authority. The Committee have a role in challenging and scrutinising the Corporate Risk Register biannually, prior to the register being reported to Cabinet.

On 25 June 2014 the Director of Education & Lifelong Learning presented a report to the Committee, providing a presentation on the risks and challenges facing the Directorate. The report provided the Committee with information regarding the 21<sup>st</sup> Century Schools Programme, the Education Consortium, the Council's Estyn visit, School Governance and Procurement issues and action being taken to implement recommendations within Internal Audit Reports.

The Committee considered the role of a school governor and stressed the importance of their having a clear understanding of good governance in order to drive forward improvement - at the same time acknowledging the voluntary nature of the role and the level of responsibility placed on the individuals.

The Committee were satisfied with the assurances presented by the Director who gave a clear presentation of the issues and the actions in place to address the issues. In order to seek continued assurances the Committee have requested an Annual Report from the Director of Education & Lifelong Learning giving details of the Director's opinion, an update on relevant governance aspects of the Estyn Action Plan, and updated figures and opinions in relation to the Corporate Risk in respect of school balances.

## **Health & Social Care - Risks & Challenges**

On 25 June 2014 the Director of Health & Social Care presented a report to the Committee informing them of the risks and challenges facing the service. The presentation detailed the structure of the Health & Social Care (H&SC) Directorate, services provided by H&SC, priorities of the directorate and the approach to the management of risk at a corporate and directorate level.

The Director informed the Committee of the challenges facing the directorate with the main focus on managing demand at a time of unprecedented financial savings. In order to respond to the challenges the Directorate is undertaking a number of initiatives. Independent living is being promoted through partnership working with Health, Housing and the development of a new commissioning framework; a drive to increase the uptake of Direct Payments; a number of actions have been taken to bring together Safeguarding for Cardiff and the Vale of Glamorgan.

The Director emphasised that £70 million of the Directorate's budget is spent on commissioning external services, emphasising the need for the Council to have a strong skill set with the capabilities to commission services effectively.

The Corporate Risk Register details a shared risk between Health and Social Care and the Children's Services Directorate which looks to address the expectations of the Social Services & Wellbeing Act (Wales). The Committee appreciated the complexities of the Act and received a further report in December 2014 detailing the implications on the Council. The Committee enquired about the progress that has been made on Delayed Transfers of Care (DTC) and were advised that these have reduced, although there is still room for improvement. The Committee received a further report in December 2014 in order to keep the Committee informed of future progress.

## **HR People Services**

On 25 June 2014 the Committee received a report from the Chief HR Officer. The report covered a number of themes upon which the Committee have sought assurances previously - including Personal Performance and Development reviews of staff, the Attendance and Wellbeing Policy, and Job Evaluation.

Job Evaluation

Historically job evaluation has been a corporate risk, and the Committee has taken a particular interest in the implementation of the mitigating actions identified in the risk register. In particular the Committee sought to ascertain whether an impact assessment had been undertaken following the end of the job evaluation pay protection period at 31 March 2013. The Committee was informed that a full Equality Impact Assessment (EIA) was undertaken in September 2011; a follow up EIA was to be carried out later in the municipal year, and that the figures did not indicate an obvious increase in the number of leavers at the end of the pay protection period. The Committee's view was that Job Evaluation was successful and the Chairperson expressed the Committee's appreciation for the way it had been handled and with the outcomes achieved.

Attendance & Wellbeing Policy

The Committee received an Annual Report on Sickness Absence for 2013/14, by Directorate, reflecting short and long term sickness absence. The report showed that the final result for 2013/14 against a target of 10 days was 10.18 FTE days lost per employee. This is the lowest end of year result since 2005 when absence recording began. The new Attendance and Wellbeing Policy came into effect from 1st July 2013 and results have indicated that the new policy has had an impact on the reduced absence levels albeit at the margin, there has been a reduction in the overall cost of sickness absence although the target for 2014/15 of 9 days was not achieved with the outturn consequently being 10.11 fte days.

Personal Performance & Development Reviews (PPDR)

The Audit Committee had requested details of year end data by Directorate as at June 2014 and a comparison with the previous year. The key message within the report was the considerable improvements in the compliance levels. The Committee had also requested an analysis for the same period of the four overall ratings awarded to employees; ineffective, developing, effective and outstanding. This information showed that the vast majority of staff who completed the PPDR process were rated as effective. The Committee were informed that the process was to be simplified for 2014/15 and was to include fewer steps. The Chief Officer informed the Committee of the commitment to create an action plan to tackle ineffective performance. The task for the remainder of 2014/15 was to address the quality and consistency of PPDR outcomes.

Working with Policy Review and Performance (PRAP) Scrutiny Committee

The Committee acknowledged that the PRAP Scrutiny Committee have been considering these same HR issues over recent years and have raised similar questions. The Committee agreed that as a way forward the work of the PRAP Scrutiny Committee should be relied upon in challenging and scrutinising these areas. The Committee still wishes to be kept aware of annual reporting information regarding sickness absence.

**Finance Service Review**

On 15 September 2014 the Committee was informed that a service review of the Finance function was being carried out in order to ensure that the services it provides are fit for purpose, offer value for money and are suitable for meeting future demands. With reference to the Audit Committee's statutory functions as set out in the review, the Committee was asked to give feedback on the degree to which the Finance function supports the work of the Committee by providing information regarding accuracy, timeliness and format. Members of the Committee agreed to complete a questionnaire to inform the Finance Service Review. The Corporate Director Resources has kept the Committee informed of the review and the subsequent action being taken to continuously improve the in-house Finance Service.

## Information Governance

On 8 December 2014 the Operational Manager, Improvement and Information, presented the findings of the Information Commissioner's Audit Report. The Council was issued with an 'Undertaking' in August 2013 and consequently agreed to implement procedures to ensure it processed personal data in accordance with 'Principle 7' of the Data Protection Act. The purpose of the audit was to provide the Information Commissioner and the Council with an independent assurance and whether the City of Cardiff Council was complying with the Data Protection Act. The recommendations made were primarily around enhancing existing processes to facilitate compliance with the Act.

The overall opinion of the Audit was that there is a reasonable level of assurance that processes and procedures are in place and are delivering data protection compliance. The audit had identified some scope for improvement in existing arrangements to reduce the risk of non compliance with the Act. An Action Plan has been drawn up to address the areas for improvement.

## Organisational Development Plan

On 8 December 2014 the Leader of the City of Cardiff Council and Chief Executive gave a presentation to the Committee on the Organisational Development Plan (ODP), in the context of the Wales Audit Office Corporate Assessment. The presentation set out the aims of the plan to improve performance in key areas and to take steps to address the rising demand for services, during a period of rapid budget reductions.

The Chief Executive informed the Committee of the new corporate planning framework which had been put in place to develop a revised Corporate Plan. The Council had set about broadening its networks, particularly with other core cities, and working more closely with other local authorities that are already involved in partnership working to a greater degree.

The Corporate Plan 2015-17 has a much sharper focus, which reflects the challenging budget situation within which the Council is now working, particularly focusing on outcomes for vulnerable people. There is also much greater focus on challenge within the corporate culture.

The Committee were informed that, whilst there have been some recent changes, performance management has failed to consistently secure improvement in the past. Fundamental to a shift in improved performance has been a step change in the way employees are engaged and consulted. There has been an impetus to see Personal Performance and Development Reviews undertaken in a more streamlined approach focusing on individual performance.

At the time of the presentation the Chief Executive informed the Committee that three year milestones for the ODP were being developed and, when completed, a report detailing delivery timelines and savings would be shared with the Committee.

## Strategic Planning, Highways, Traffic & Transport - Risks & Challenges

On 19 January 2015 the Director of Strategic Planning, Highways, Traffic and Transport delivered a presentation outlining the risks and challenges facing the Directorate. The presentation was split into three parts: Corporate Risk, an Internal Audit Report and an update on a previous issue identified within the Annual Governance Statement. It was agreed that an updated position on these matters, which are summarised below, would be reported to a future meeting of the Audit Committee in 2015/16.

### Corporate Risk

Members of the Committee were informed that the directorate oversees two corporate risks; 1) Preparation of the Local Development Plan (LDP), 2) Hostile Vehicle Mitigation. Progress against the LDP and the delivery of the associated transport infrastructure was considered. Secondly, the Committee was made aware of funding and technical issues which impact on the introduction of security measures across the City Centre. It was apparent to members of the Committee why the risks warrant inclusion in the Corporate Risk Register. The Committee agreed to monitor progress of these corporate risks through the biannual reporting of the register to the Committee.

### Internal Audit Report

The Committee considered an Executive Summary Report on Highways Street Operations. The report was highlighted in the Audit & Risk Manager's Progress Report. The audit had been a follow-up which retained an overall opinion of 'Limited Assurance'. There were also concerns about the speed at which the Directorate had responded to the report. The Director informed the Committee that a review had been ongoing within the Directorate which would pick up the issues raised within the internal audit report. The issues were subject to discussion with the Trade Unions. The Director acknowledged the issues raised but stressed the need to be given time to provide assurance based on clear evidence of what could change within the delivery of the service. The Committee agreed to receive a further report from the Director in 2015 noting the improvements against the Internal Audit Report.

### Bridges and Structures

On 20 May 2013 the Committee received a report on the implementation of the Principal Bridge Inspection Programme for Highway Bridges and Structures, which had been highlighted in previous years' Annual Governance Statements. The Committee had previously received assurances that the risks were being managed but felt it appropriate to receive an update after 12 months. Members were provided with an update on the implementation of the Inspection Programme - those structures that present the highest risk are dealt with at the start of the six year cycle, before those presenting moderate and low risk. At the time of the presentation the Directorate was bidding for capital project funding.

## **Fraud, Bribery & Corruption Policy**

On 23 March 2015 the Committee were presented with the Fraud, Bribery & Corruption Policy, formerly the 'Anti Fraud, Bribery & Anti Corruption Policy' which was last reviewed and updated in 2011. The Committee were informed that the main thrust of the policy had not changed significantly in recent years. Members were aware from regular reports received from the Audit & Risk Manager that the Council does deal with a number of cases of suspected fraud and financial impropriety; and that there has been an increase in the number and complexity of these in recent times. This has emphasised the importance of having a policy in place which is fully understood and implemented consistently across the Council.

The Committee were informed of elements of the policy which highlight where the Council is proactive in adopting prevention and detection techniques and setting out a detailed process for investigation of cases to ensure these are undertaken to professional standards and in a consistent manner. Members of the Committee were informed of the role of Senior Management in terms of their responsibility for financial control and the actions of their members of staff. Throughout an investigation there is a requirement that Internal Audit has to oversee and be content with how the investigation is undertaken and reported.

Simultaneously there is a detailed review underway of the Council's Disciplinary Policy and Procedure which has a direct impact on how suspected cases of fraud and financial impropriety investigations are handled. It has been determined that both policies are to be

presented to Cabinet for approval early in 2015/16, and every effort is to be made to ensure that they complement each other.

## **Audit Committee Self Assessment**

On 19 January 2015 a workshop was held prior to the meeting of the Audit Committee to undertake a Self Assessment exercise. The Committee expressed appreciation for the support from the Wales Audit Office appointed Auditor and the Council's Audit & Risk Manager who together facilitated a workshop. On 23 March 2015 the outcomes were summarised and reported back to the Committee for approval.

The Committee first undertook a Self Assessment exercise in December 2013. This year's exercise considered the improvement actions already put in place and what further improvements were required. A revised action plan has been prepared, and Annex 1 of this report highlights the outcomes to be taken forward in 2015/16.

The Committee found the Self Assessment exercise very useful, and has decided that the exercise should be undertaken annually, prior to the completion of the Audit Committee's Annual report.

## **Audit Committee working with Scrutiny Committees**

The Audit Committee's first Self Assessment exercise in December 2013 flagged up synergies between Audit Committee and Policy Review and Performance (PRAP) Scrutiny Committee. In advance of setting the Audit Committee's Work Programme for 2014/15 an exercise was undertaken to compare the work programme of the Audit Committee to the PRAP Scrutiny work programme. The exercise proved useful in that very few areas of commonality and duplication were identified.

In order to support the lay members of the Committee in terms of local knowledge, five of the elected members of the Audit Committee also represent the five scrutiny committees. Following the Audit Committee's Self Assessment in January 2015 Members of the Committee identified greater opportunities to engage with the Scrutiny Committees e.g. an annual meeting to be held between the Audit Committee Chairperson and the five Scrutiny Chairs; wider circulation of the Audit Committee's work programme amongst elected members to raise the Committee's profile and remit; a joint protocol to be developed between the Audit Committee and the five Scrutiny Committees to consider matters such as referrals.

Audit Committees in the Welsh Public Sector, particularly in Local Government, are evolving following the Local Government Measure 2011 (which came into effect in April 2012). Prior to the Measure the Council had an Audit Panel which was unique in Wales, but the Panel was not a formal Committee. The Measure has raised the profile of the Audit Committee and more recently the Welsh Government Consultation on 'Reforming Local Government: Power to Local People' (February 2015) highlights the need to strengthen the role of a Council's Audit Committee.

## **Key Observations 2014/15**

With the support of the Wales Audit Office, Internal Audit and other Council officers, a Work Programme was developed setting out the priorities for the twelve months. This centred on the strategic risks and significant challenges facing the Council. The work of the Wales Audit Office and the Internal Audit Section has been helpful in providing assurance to the Committee on key areas.

The Committee have concentrated on areas considered to be high profile and / or high risk within the Council, and have met officers responsible for various aspects of service delivery. This has enhanced the Committee's understanding of the services they provide and the challenges that they face. In addition, the Committee has had the opportunity to challenge and discuss actions taken in response to both External and Internal Audit Reports.

It is recognised that the Council has continued to face severe financial challenges and strives to look for efficiencies and service delivery initiatives. It is therefore vital that good governance is maintained. The Committee will continue to support the Council as it responds to these challenges.

## **Opinion of the Audit Committee for 2014/15**

At the strategic level, based on the evidence presented to the Audit Committee during 2014/15, it is the considered view of the Committee that the Council does, for the most part, have sound financial controls and governance arrangements in place. Strategic risks are well captured and reviewed on a regular basis and these represent the true challenges facing the Council at the present time. Examples of where the Committee has continuing concerns, which will be incorporated into the Committee's Work Programme for 2015/16, include:

### **Organisational Development Plan**

Historically, the Audit Committee has been kept informed of significant business change activity and the potential impact on the control environment. On 8 December 2014, the Committee welcomed the presentation by the Leader of the Council and the Chief Executive on the arrangements in place to deliver the Organisational Development Plan. The Committee asked to continue to be kept informed of the progress against the plan, and emphasised the need for accountability to be clear and governance structured and adhered to so as to mitigate the associated risks.

Linked to the WAO Corporate Assessment and Organisational Development Plan, the Committee raised concerns around a further senior management restructure. The Committee were informed of a report to be presented to Cabinet the following month (January 2015) setting out the rationale for the restructure e.g. to provide capacity of strategic leadership balanced with effective operational management.

The Committee appreciate that delivery against the Organisational Development Plan will be monitored and challenged by other Committees and is mindful of this in looking ahead to its own work programme for 2015/16. Where assurance can be placed on the work of other Committees there will be less need for officers to duplicate information to the Audit Committee; with regard to the Organisational Development Plan assurance will first be sought from the Policy Review and Performance Scrutiny Committee.

### **Budget Pressures**

The Committee will continue to receive regular updates from the Corporate Director Resources and other senior managers to seek assurances around sound governance and fundamental financial control.

The continuing reduction in resources, together with a growing population and greater demand for public services, mean that the Council is facing unprecedented challenges in how it delivers services in the future. Care will continue to be required to ensure that the significant changes

to business processes and personnel that will be required do not impact on the financial control environment in a negative manner.

Looking ahead, Members of the Committee will be seeking further information in relation to the Budget Strategy Assumptions, in order to support their role in challenging and scrutinising the draft Statement of Accounts and given the unprecedented savings to be found in future years.

### **Contract and Procurement Matters**

The Committee has been informed, through the work of the Internal Audit team, of the frequent issues identified in relation to contract and procurement matters. Whilst a framework of rules and best practice guidance is in place, Internal Audit reports continue to highlight compliance issues in some areas. The Committee has raised this as a concern in previous years, however there are general signs of improvement, apart from small pockets of non-compliance. The Committee has established a Task and Finish Group to examine some specific contract matters which will report back to the main Committee during 2015/16.

Members of the Committee have raised concerns around the lack of appropriate skills within the Council to manage contracts effectively, particularly at a time when the Council is moving towards new delivery models for services, of which contract management would be key to the achievement and success of these arrangements.

### **Schools Governance & Compliance**

Historically the Audit Committee have sought increased assurance around the governance and compliance arrangements of Cardiff's schools due to the number of 'Limited Assurance' audit reports issued by the Audit & Risk Manager. The number of these reports has reduced in 2014/15. The Committee welcomed the presentation by the Director of Education & Lifelong Learning who provided assurance around the action being taken to resolve prevalent issues within schools i.e. governance arrangements, contract management practices and deficit budgets.

Given the size of school budgets and reputational risk to the Council, the Committee will continue to monitor schools governance through the work of the Internal Audit team; and the Director of Education and Lifelong Learning will provide an Annual Report to the Committee identifying progress made against the issues raised by Members of the Committee.

The Committee acknowledges that the Council is not able to set rules for schools to adhere to regarding contracting matters, albeit advice can be offered on good practice. The Audit Committee continues to support the production of best practice guidance which strengthens financial control within schools and for these to be commended to schools.

### **Internal Audit Resources**

The financial challenges facing the Authority are having an impact across all services resulting in the reduction of resources. The Internal Audit section like others has seen a significant reduction in the number of staff in recent years, and more recently a loss of experienced staff. Reliance is placed on the Internal Audit team to provide assurance to the Section 151 Officer and senior management on the key controls in place across the Authority.

Policy Review and Performance Scrutiny in reviewing the budget savings for 2014/15 highlighted reductions in Internal Audit resources. Members of the Audit Committee share this view which was considered at the March 2015 meeting of the Audit Committee, when consideration was given to the Internal Audit Strategy 2015/16. The Audit Committee will be



kept informed of the issues facing the Internal Audit team and closely monitor resource implications and the associated risks, through the Audit & Risk Manager's quarterly progress reports.

### **Reducing Resources and Maintaining Fundamental Controls**

Some Internal Audits issued during 2014/15 have identified increasing pressure on implementing audit recommendations to enhance the internal control environment. Management agree to the recommendations in principal and encouragingly the level of agreement for these is around 100%, but in some areas they are struggling to implement all the recommendations to which they are committed, due to a lack of resource, having lost a number of experienced officers. This is not considered to be a huge issue at the moment as managers are working with the Audit Team to consider compensating controls and smarter ways of working to ensure that fundamental controls are maintained. This will nonetheless be a key consideration for the future, and an area that requires careful monitoring.

### **Looking ahead to 2015/16**

During the forthcoming municipal year the Committee will continue to be guided by the Corporate Director Resources, External and Internal Audit teams; and seek to further develop the assurances it is able to provide, and its contribution to an effective control framework.

The Committee will monitor the issues highlighted in the 'Opinion of the Audit Committee 2014/15' contained within this report ensuring these are incorporated within the Committee's programme of work.

The Committee considers the Council's Corporate Risk Register twice a year at about the same time as the Register is submitted to Cabinet. The Committee have taken an interest in exploring how the corporate risks have been mitigated, and will continue to select key risks and invite risk owners to attend and provide assurance about how they are mitigating their risks. The majority of risks considered through 2014/15 have been linked to the Council's priorities in supporting vulnerable people and education and lifelong learning.

The Committee's Work Programme will continue to be reviewed to ensure the Committee maximise their contribution to the governance and control framework, at the same time managing agendas to ensure that all meetings are equally productive and focus on the key issues.

### **Audit Committee Membership 2014/15**

The Committee consists of four Independent Lay Members (sought by public advertisement) and eight Non Executive Councillors, elected by Council, see Annex 2 for details. Independent members are appointed for no more than two administrative terms with Council Members reappointed annually.

The Committee is serviced by Council Officers, principally the Corporate Director Resources (Section 151 Officer) and the Audit & Risk Manager. Representatives from the Wales Audit Office attend each meeting.

The Audit Committee met on 5 occasions throughout the municipal period 2014/15 on the following dates: 25 June 2014, 15 September 2014, 8 December 2014, 19 January 2015 and 23 March 2015.

<b>Attendance 2014/15</b>	<b>Possible</b>	<b>Actual</b>
<b>Independent Lay Members</b>		
Sir Jon Shortridge (Chairperson)	5	4
Professor Maurice Pendlebury (Deputy Chairperson)	5	5
Sir Richard Lloyd Jones	1	1
Ian Arundale	5	5
Hugh Thomas	4	4
<b>Non Executive Councillors</b>		
Councillor Jayne Cowan	2	2
Councillor Paul Mitchell	5	4
Councillor David Walker	5	5
Councillor Jim Murphy	5	5
Councillor Nigel Howells	5	4
Councillor Gretta Marshall	2	1
Councillor Mary McGarry	5	5
Councillor Christopher Weaver	5	5
Councillor Adrian Robson	3	3

During 2014/15 the Committee experienced a number of changes in membership; Sir Richard Lloyd Jones stepped down from the Committee following his extensive experience as a Member of the Audit Committee and former Audit Panel of Cardiff Council. The Committee appreciated the wealth of experience that Sir Richard Lloyd Jones brought to the Committee.

Councillor Cowan who had also been a member of the former Audit Panel through to the revised Committee format, moved on to other duties. Councillor Marshall also gave up her seat on the Committee. Councillor Adrian Robson took up one of the vacancies in 2014/15.

The municipal year saw two new Independent Lay Members join the Committee, Ian Arundale and Hugh Thomas, both of which have vast experience within the public sector. Given the changes that took place throughout the year, induction training was provided to all new members of the Committee on a one-to-one basis. The Audit & Risk Manager provided an overview of the Committee's remit in line with the Committee's Terms of Reference, governance, risk management and internal control. The Operational Manager, Capital & Treasury, provided specialist training around the Committee's role with regards to Treasury Management.

## Audit Committee Contacts

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## Annex 1 - Self Assessment: Proposed Improvement Actions (2015)




Ref.	Proposed Improvement Actions	Target Date	Action Owner
	<b>Roles &amp; Responsibilities</b>		
1.	<u>Audit Committee Terms of Reference</u> Officers to undertake a review of the Committee’s Terms of Reference prior to Annual Council in May 2015, to ensure it is fit for purpose and in line with current best practice.	May 2015	Audit & Risk Manager
2.	<u>Volume of Meeting Papers</u> Members noted that although the agenda supports the Work Programme there are often large volumes of paper associated with each agenda item. It can be difficult for Members to digest prior to the meeting given other demands. Officers to be reminded that the information put in front of Members to be relevant and concise and not overly detailed. Where Members of the Committee have concerns over such matters to report to the Committee Chair.	Ongoing	Corporate Director Resources & Audit & Risk Manager
3.	<u>Information Items</u> Items for information to be taken off the Agenda and distributed for information only. Any ongoing actions to be reviewed and where appropriate to be reported, in brief, under Outstanding Actions (for information only.)	Ongoing	Secretariat
4.	<u>Assurance Summary</u> The Audit Committee annually are presented with an Assurance Summary of the key governance issues and corporate risks. Members of the Committee to continue to receive this summary annually to provide a level of assurance against the Committee’s Work Programme.	Annually	Audit & Risk Manager
5.	<u>Circulation of Work Programme</u> The Committee’s Work Programme is to be published more widely amongst elected Members similar to Scrutiny.	Ongoing	Democratic Services
6.	<u>Audit Committee &amp; Scrutiny Committees</u> In order to address the issue of items being considered by Scrutiny overlapping with Audit Committee a protocol is to be developed by officers.  In order to support this notion the Audit Committee Chair would consider it beneficial to meet with the Scrutiny Chairs on an annual basis.  In future, Scrutiny work programmes to be shared with Audit Committee Members and used to inform Audit Committee work programme to avoid duplication.	Ongoing	Secretariat

Ref.	Proposed Improvement Actions	Target Date	Action Owner
7.	<p><u>Chairperson's Letters</u> There have been instances where issues have been reported to the Committee on more than one occasion, where action has not been taken. In order to escalate these matters the Chair will in future write to the Chief Executive, relevant Cabinet Member or relevant Scrutiny Chair if the Director cannot provide a resolution.</p>	Ongoing	Audit & Risk Manager
8.	<p><u>Independent Members</u> Engagement with Members - To benefit the independent Members an item to be included on each agenda which can be used for elected members to bring any matters of interest to the independent Members.  Members Newsletter - The newsletter circulated to elected Members to be distributed to the Independent Members.</p>	Ongoing	Democratic Services
<b>Monitoring &amp; Oversight</b>			
9.	<p><u>Internal Audit Resource</u> The impact of reducing resources within the Internal Audit Team to be highlighted in the Audit Committee's Annual Report.</p>	March 2015	Audit & Risk Manager
10.	<p><u>Chief Executive Attendance</u> The Committee would appreciate if the Chief Executive would attend the Audit Committee on an annual basis to provide an update on the progress of the Organisational Development Plan and the strategic direction of the Council.</p>	December 2015	Corporate Director Resources, Secretariat & Chief Executive
11.	<p><u>Monitoring Officer</u> The Monitoring Officer to attend Audit Committee when the Annual Governance Statement is considered.</p>	In accordance with the Work Programme	County Clerk
12.	<p><u>Audit Committee Self Assessment</u> The assessment exercise to be held on an annual basis.</p>	January 2016	Secretariat & Audit & Risk Manager
<b>Internal &amp; External Audit Process</b>			
13.	<p><u>Meeting with Audit Manager</u> A formal arrangement will be offered to Members of the Committee to meet with the Internal Audit Manager and External Auditors on an individual basis.</p>	Commencing June 2015	Secretariat & Audit & Risk Manager & Wales Audit Office

Ref.	Proposed Improvement Actions	Target Date	Action Owner
14.	<u>Wales Audit Office</u> External Auditors to be represented at all meetings.	Ongoing	Wales Audit Office
	<b>Membership</b>		
15.	<u>Vice Chair</u> It was agreed that a Vice Chair should be nominated by the Committee for the municipal year and to act in the absence of the Chair.	June 2015	Audit Committee
	<b>Meetings</b>		
16.	No matters to report		
	<b>Skills &amp; Training</b>		
17.	<u>Individual Self Assessment</u> The Committee Members may wish to undertake a personal self assessment in context with the role of an Audit Committee Member which may identify gaps in knowledge and areas where training can be arranged.  The suggested framework was presented to <u>Council in December 2013: The Wales Charter for Member Support and Development: An Introduction for Authorities</u> . Specifically the role of a Member of an Audit Committee.	-	Chairperson, Secretariat, Corporate Director Resources & Audit & Risk Manager

## Annex 2 - Audit Committee Member Profiles

### Current Membership

 <p><b>Sir Jon Shortridge (Chair)</b></p>	<p>Jon Shortridge has degrees in Philosophy, Politics and Economics from Oxford University, and in Urban Design and Regional Planning from Edinburgh University.</p> <p>He became Permanent Secretary of the Welsh Office in March 1999 and of the National Assembly on its creation in May 1999. In May 2007 he became Permanent Secretary of the Welsh Assembly Government. He retired in May 2008, but returned to Whitehall briefly as interim permanent secretary of DIUS (and subsequently BIS) in the summer of 2009.</p> <p>He is now Chair of Community Service Volunteers, Chancellor and Chair of Glyndwr University, a board member of the Parliamentary and Health Service Ombudsman and an advisory member of the Commission for Local Government in England. He chairs the audit committees of the Parliamentary and Health Service Ombudsman and of the Local Government Ombudsman, and is a member of the audit committees of Oxford University and the Royal Society.</p> <p>He is married to Diana, and has a daughter and a son. He was knighted in 2002.</p>
 <p><b>Professor Maurice Pendlebury</b></p>	<p>Maurice Pendlebury is a qualified accountant and until his retirement he was a professor of accounting at Cardiff Business School.</p> <p>He has wide experience of many areas of management in both the public and private sectors and is the author of numerous books and articles on accounting and financial management topics.</p> <p>He was a non-executive director of the Cardiff and Vale NHS Trust from April 2007 to September 2009 and he is currently a governor of a high school in Cardiff.</p> <p>He was appointed as an independent member of the Audit Panel in 2010 and remained a member when the panel changed and became the current Audit Committee.</p>
 <p><b>Hugh Thomas</b></p>	<p>Hugh Thomas, a retired Solicitor, pursued a Local Government career for forty years culminating in his being Chief Executive of Mid Glamorgan County Council (the largest local authority in Wales) for fifteen years. During this time he served as Clerk to the South Wales Police Authority and Honorary Secretary of the Assembly of Welsh Counties. He retired in 1995.</p> <p>He has since chaired a number of public bodies and national voluntary organisations including those in the health and higher education sectors. He was Vice Chairman and Chair of the Audit Committee of the Wales Centre for Health. He was also a non-Executive Director of Welsh Water.</p> <p>Currently, he is Chair of the Regulatory Board for Wales and one of fifteen trustees of The National Library of Wales.</p>





**Ian Arundale**

Ian Arundale is a self-employed Law Enforcement and Security Consultant. He was a police officer for 32 years serving in South Wales, West Mercia and Dyfed-Powys Police Forces rising to the rank of Chief Constable.

Ian was the UK lead on behalf of the Association of Chief Police Officers (ACPO) for 'Armed Policing' policy and practice and chaired the UK 'Conflict Management' portfolio.

He works internationally and has recently assisted police forces and organisations in the USA and New Zealand.

Ian holds a diploma in Applied Criminology from Cambridge University, an MSc (Econ) degree in Criminology and Criminal Justice from Cardiff University and a BA (Hons) degree in Police Studies. He is a Fulbright Fellow and a graduate of the Prime Ministers 'Top Management' programme.

In addition to his role with work with Cardiff Council, he is also a member of the Discipline Committee of the Royal College of Veterinary Surgeons and a board member of the International Law Enforcement Forum (ILEF)." He was awarded the Queens Police Medal (QPM) in 2011.



**Nigel Howells**

*Serving the **Adamsdown** Electoral Division, elected on 03 May 2012 Nigel was first elected on 06 May 1999.*

**Serving on the following committees:**

Policy Review & Performance Scrutiny Committee  
Economy and Culture Scrutiny Committee  
Public Protection Committee  
Audit Committee



**Mary McGarry**

*Serving the **Plasnewydd** Electoral Division, Mary was elected on 03 May 2012 for the first time.*

**Serving on the following committees:**

Licensing Committee  
Public Protection Committee  
Community & Adult Services Scrutiny Committee  
Audit Committee  
Policy Review & Performance Scrutiny Committee







**Paul Mitchell**

*Serving the **Fairwater** Electoral Division, Paul was elected on 03 May 2012. Paul was previously a Councillor for Riverside between 1999-2004, and Canton between 1991-1996.*




**Serving on the following committees:**

Environmental Scrutiny  
Audit Committee



 <p><b>Jim Murphy</b></p>	<p><i>Serving the <b>Ely</b> Electoral Division, Jim was elected on 03 May 2012.</i></p> <p><b>Serving on the following committees:</b></p> <ul style="list-style-type: none"> <li>Licensing Committee</li> <li>Council Appeals Committee</li> <li>Children and Young People Scrutiny Committee</li> <li>Policy Review &amp; Performance Scrutiny Committee</li> <li>Public Protection Committee</li> <li>Democratic Services Committee</li> <li>Audit Committee</li> </ul>
 <p><b>Adrian Robson</b></p>	<p><i>Serving the <b>Rhiwbina</b> Electoral Division, elected on 03 May 2012. Adrian was first elected on 10 June 2004.</i></p> <p><b>Serving on the following committees:</b></p> <ul style="list-style-type: none"> <li>Planning Committee</li> <li>Audit Committee</li> </ul>
 <p><b>David Walker</b></p>	<p><i>Serving the <b>Lisvane</b> Electoral Division, elected on 03 May 2012. David was first elected on 06 May 1999.</i></p> <p><b>Serving on the following committees:</b></p> <p><b>Portfolio:</b> Leader of the Conservative Group</p> <ul style="list-style-type: none"> <li>Constitution Committee</li> <li>Employment Conditions Committee</li> <li>Council Appeals Committee</li> <li>Policy Review &amp; Performance Scrutiny Committee</li> <li>Audit Committee</li> <li>Works Council</li> </ul>
 <p><b>Christopher Weaver</b></p>	<p><i>Serving the <b>Cathays</b> Electoral Division, Christopher was elected on 03 May 2012 for the first time</i></p> <p><b>Serving on the following committee(s):</b></p> <ul style="list-style-type: none"> <li>Democratic Services Committee</li> <li>Economy and Culture Scrutiny Committee</li> <li>Audit Committee</li> </ul>

## Past Membership 2014-15

 <p><b>Sir Richard Lloyd Jones</b></p>	<p>Richard Lloyd Jones was born 1933. Career civil servant who retired as Permanent Secretary and Accounting Officer of the Welsh Office in 1993.</p> <p>Chairman of the Local Government Staff Commission for Wales 1994-7 and Arts Council of Wales 1994-9.</p> <p>Chairman, Age Concern Cymru 1999-2005 and Vice Chairman of Age Concern England 2005-9.</p>
 <p><b>Jayne Cowan</b></p>	<p><i>Serving the <b>Rhiwbina</b> Electoral Division, elected on 03 May 2012. Jayne was first elected on 06 May 1999.</i></p> <p><b>Serving on the following committees:</b></p> <p><b>Portfolio:</b> Leader of the Independent Group  Constitution Committee  Democratic Services Committee  Policy Review &amp; Performance Scrutiny Committee  Audit Committee</p>
 <p><b>Gretta Marshall</b></p>	<p><i>Serving the <b>Splott</b> Electoral Division, Gretta was elected on 03 May 2012.</i></p> <p><b>Serving on the following committees:</b></p> <p>Constitution Committee  Environmental Scrutiny Committee  Audit Committee</p>