

Pwyllgor CYDBWYLLGOR PROSIECT GWYRDD

Rhif Cyfarfod: 01/23

Dyddiad ac amser DYDD LLUN, 22 MAI 2023, 11.00 AM

Lleoliad CYFARFOD O BELL

Aelodaeth Cynghorydd Caro Wild, Caerdydd (Cadeirydd)
 Cynghorydd Chris Weaver, Caerdydd
 Councillor Jamie Pritchard, Caerffili
 Councillor Chris Morgan, Caerffili
 Councillor Rachel Garrick, Monmouthshire
 Councillor Catrin Maby, Monmouthshire
 Councillor Yvonne Forsey, Casnewydd
 Councillor Laura Lacey, Casnewydd
 Councillor Mark Wilson, Bro Morgannwg
 Councillor Ruba Sivagnanam, Bro Morgannwg

AGENDA

No	Item
1	<p>Ymddiheuriadau am Absenoldeb</p> <p>Derbyn ymddiheuriadau am absenoldeb.</p>
2	<p>Datgan Buddiannau</p> <p>I'w wneud ar ddechrau'r eitem agenda dan sylw, yn unol â Chod Ymddygiad yr Aelodau.</p>
3	<p>Cofnodion (<i>Tudalennau 3 - 6</i>)</p> <p>Cymeradwyo cofnodion y cyfarfod blaenorol fel cofnod cywir.</p>
4	<p>Materion yn Codi</p>
5	<p>Adroddiad Diweddar (<i>Tudalennau 7 - 10</i>)</p>
6	<p>Alldro 2022/23 a Ffurflen Ariannol Flynyddol (<i>Tudalennau 11 - 20</i>)</p>
7	<p>Dyddiad y cyfarfod nesaf - I gael ei gadarnhau</p>

Mae'r dudalen hon yn wag yn fwriadol

<p style="text-align: center;">PROSIECT GWYRDD JOINT COMMITTEE MEETING 6 December 2022, 11.00 am</p>
<p style="text-align: center;">LOCATION: Remote Meeting</p>
<p>Present:</p>
<p>Elected Members:</p> <p>Councillor Chris Weaver, Cardiff Councillor Chris Morgan, Caerphilly Councillor Catrin Maby, Monmouthshire Councillor Yvonne Forsey, Newport Councillor Laura Lacey, Newport Councillor Mark Wilson, Vale of Glamorgan</p>
<p>Officers:</p> <p>Matt Wakelam Sian Humphries Andrew Williamson Colin Smith Marc Falconer Laura Carter Julie Baker Lucy Paterson Emma Reed Rhodri Lloyd Andrea Redmond</p>

No	Item	Action
1	<p>Apologies for Absence Apologies had been received from Councillors Sivagnanam, Pritchard and Wild.</p> <p>As a result of the apologies for absence and the attendees present at the start of the meeting, confidential advice was provided in respect of the quorum. Following consideration of the advice and the nature of the reports, Members agreed to proceed with the meeting in line with the Joint Working Agreement 2. The advice is exempt from disclosure pursuant to paragraph 16 of part 4, schedule 12A of Local Government Act 1972.</p>	
2	<p>Declarations of Interest None received.</p>	
3	<p>Minutes The minutes of the meeting held on 21 June 2022 were agreed as a correct record.</p>	
4	<p>Matters Arising None.</p>	
5	<p>Update Report Officers provided Members with a comprehensive outline of the information contained in the Update Report and the Chairperson invited questions and comments.</p> <p>Members were content with the report and had no questions.</p> <p>Members were pleased to see the positive news that there had been more uptake of the Community Fund.</p> <p>Members advised Officers that the link to the Community Fund website found on an information leaflet was not working. Officers agreed to resolve this with Viridor.</p> <p>RESOLVED: To note the content of the report.</p>	
6	<p>2022/23 Projected Outturn Month 6 Monitoring Position and 2023/24 Budget Officers provided Members with a comprehensive outline of the information provided in the 2022/23 Projected Outturn Month 6 Monitoring Position and 2023/24 Budget and the Chairperson invited questions and comments.</p> <p>Members were content with the report and had no questions as the information was in line with their expectations of the current position.</p>	

No	Item	Action
	<p>RESOLVED To:</p> <p>a. Note the 2022/23 projected outturn forecast including the projected year-end balance for the Joint Committee Reserve Account.</p> <p>b. Recommend the 2023/24 budget, including the proposed drawdown and closing balance of the Reserve Account, to the Partnering Councils for approval as part of their respective budget planning frameworks for 2023/24.</p> <p>c. Ask the Partnering Councils to note the indicative budgets, and associated partner contributions, outlined for the financial years 2024/25 to 2026/27.</p>	
7	<p>Date of next meeting To be arranged.</p>	

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**THE BOROUGH, CITY AND COUNTY COUNCILS OF CAERPHILLY, CARDIFF,
MONMOUTHSHIRE, NEWPORT AND THE VALE OF GLAMORGAN**

PROSIECT GWYRDD JOINT COMMITTEE

**REF: 01-23
DATE: 22.05.23**

PROSIECT GWYRDD UPDATE REPORT FOR JOINT COMMITTEE

REPORT OF: SENIOR RESPONSIBLE OFFICER

AGENDA ITEM: 5

Background

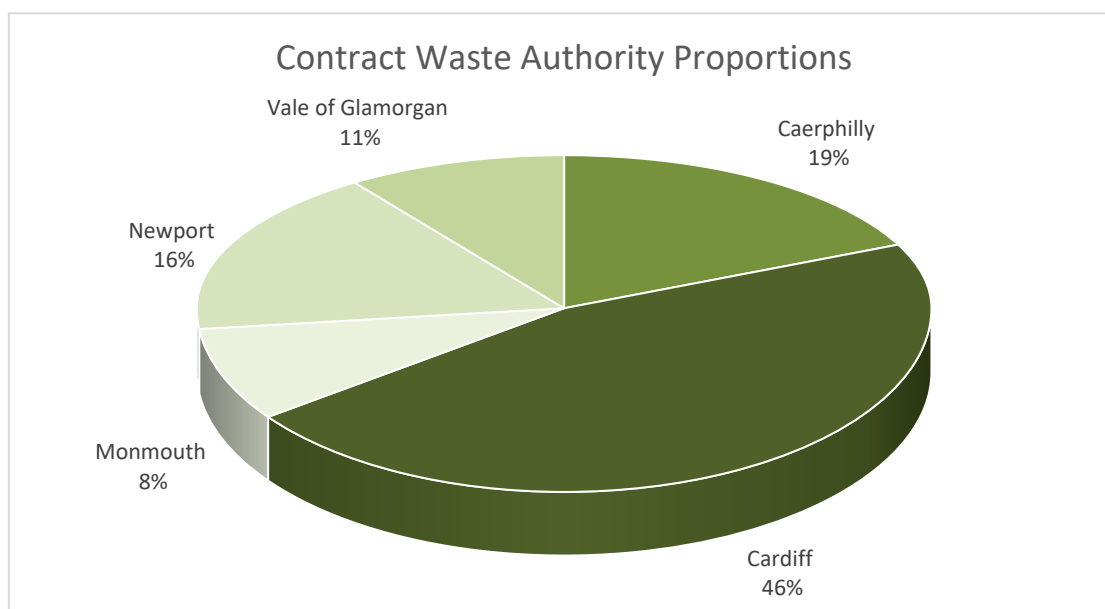
1. At previous Joint Committee meetings Update Reports on the Prosiect Gwyrdd Contract have been provided. This report provides a further update in relation to this contract.

Contract Update

2. During 2022/23 a total of 166,757 tonnes of residual waste was sent to the Prosiect Gwyrdd Contract, this was against a projected profile of 168,328 tonnes, and was 7,450 tonnes less than the previous year. All of the Partnerships Contract Waste was treated at Trident Park and represented 43% of the facility's total input.
3. Quantity of Contract Waste Delivered by Each Partner Authority in 2022/23

Authority	2022/23 Tonnage
Caerphilly	32,276
Cardiff	76,791
Monmouthshire	13,265
Newport	25,679
Vale of Glamorgan	18,745
Total Prosiect Gwyrdd	166,757

4. Proportion of Contract Waste Delivered April – March 2023 by Partner Authority:



5. From the Prosiect Gwyrdd Contract Waste derived 30,308 tonnes of Incinerator Bottom Ash all of which was recycled. 1,361 tonnes of the Air Pollution Control Residue was recycled, 8.84 tonnes of ferrous metals was recycled and a further 330 tonnes of other metals were recycled. A total of 4 tonnes of contract waste was sent directly to landfill, and a further 473 tonnes of Air Pollution Control Residue was landfilled.

6. During April 2022 to March 2023 Viridor achieved all the five Key Targets:

Key Target	Target Percentage	Actual Percentage
The Contractor's Guaranteed Unprocessed Landfill Target Percentage	0.0%	0.0%
The Contractor's Guaranteed Maximum Percentage of Contract Waste to Landfill	2.1%	1.0%
The Contractor's Guaranteed IBA Recycling Target Percentage	100.0%	100.0%
The Contractor's Guaranteed BMW Diversion Target Percentage	100.0%	100.0%
the Contractor's Guaranteed Un-reprocessed IBA Target Percentage	0.0%	0.0%

7. As a requirement of revenue support from WG, the facility is required to be CHP ready and to achieve and maintain R1 Status. Trident Park submitted the stage 3 report to Natural Resources Wales for 2022 which has been confirmed with an annual figure of 0.84 which is in excess of the 0.65 requirement. This classifies Trident Park as a recovery facility.

8. The Incinerator Bottom Ash is currently being recycled by Days Aggregates at their facility in Avonmouth. A proportion of the incinerator bottom ash continues to be transported by rail.

9. The Air Pollution Control Residue is currently either being recycled by O.C.O. Technology Ltd at their facility in Avonmouth or landfilled by Grondon (Waste) Ltd at their Gloucestershire facility.

Community and Community Benefit Fund

10. During 2022/23 the Prosiect Gwyrdd Community Benefits Fund Panel met four times, where a total of £61,043.23 was awarded between community initiatives based within the Prosiect Gwyrdd Partnership Local Authority areas. A breakdown of the projects supported this year is detailed in the table below.

11. Breakdown of 2022/23 Prosiect Gwyrdd and Viridor Community Fund Awards

Organisation	Region	Contribution
June - 22		
28 th Newport Scout Group	Newport	£2,999.00
Cardiff Canoe Club	Cardiff	£2,995.31
Make a Smile	All PG LA's	£3,000.00
Railway Gardens	Cardiff	£2,965.00
St Albans Minis	Cardiff	£2,775.00
Techniquest	Cardiff	£2,657.00
VOG Brass Band	Vale	£3,000.00
September – 22		
Blackwood Golf Club	Caerphilly	£1,600.00
Kymin View Primary School PTA	Monmouth	£3,299.00
Newbridge Tsunami RFC	Newport	£1,729.96
Splott Albion FC	Cardiff	£3,000.00
Thriving Communities	All PG LA's	£2,739.40
December – 22		
Blackwood RFC	Newport	£2,270.97
No Fit State Circus	Cardiff	£3,000.00
Gibbonstown Community Group	Vale	£3,000.00
Newport Gymnastics Academy	Newport	£3,000.00
St Albans RFC	Cardiff	£2,269.00
Machen RFC	Caerphilly	£3,008.69
South Wales Gay Men's Chorus	All PG LA's	£2,100.00
March – 23		
1344 Air Cadets Squadron	Cardiff	£3,000.00
Friends of Nant Fawr Woodland	Cardiff	£1,590.00
Horn Development Section CIC	Cardiff	£1,100.00
Llanrumney United FC	Cardiff	£1,144.34
Raynet	Cardiff & Vale	£2,799.96
22-23 TOTAL		£61,043.23

12. A total of £23,910.69 that was unallocated in 2022/23 will be rolled over into 2023/24 to be allocated in addition to the annual £50,000.00.

13. Details of the funding criteria and how to apply can be found at: [Viridor | UK's Recycling, Resource & Waste Management Company](#)
14. The below table summarises visits and virtual visits to Trident Park:

Summary 2022- 2023	No of Visits
Total number of visits / events	88
Total number of attendees	8,789
Total number of outreach visits	41
Total number of virtual visits	4
Total number of site visits	43
Total number of online visitors	72
Total number of on-site visitors	538
Total number of outreach attendees	8,179

Financial Implications

15. There are no direct financial implications arising from this update report. The financial arrangements between the Partnership and Viridor will operate in accordance with the Contract and in particular the Payment Mechanism.

Legal Implications

16. There are no direct legal implications associated with this report. The contract with Viridor and the joint working agreement sets out the obligation of the Partnership and Viridor (as applicable).

Recommendations

17. To note the content of this report.

Matt Wakelam
Senior Responsible Officer, Prosiect Gwyrdd
 22nd May 2023



**THE BOROUGH, CITY AND COUNTY COUNCILS OF CAERPHILLY, CARDIFF,
MONMOUTHSHIRE, NEWPORT AND THE VALE OF GLAMORGAN**

PROSIECT GWYRDD JOINT COMMITTEE

REF: 01-23

DATE: 22/05/2023

PROSIECT GWYRDD 2022/23 OUTTURN AND ANNUAL FINANCIAL RETURN

REPORT OF: TREASURER TO THE PROSIECT GWYRDD JOINT COMMITTEE

AGENDA ITEM : 6

PURPOSE OF REPORT

1. To present to the Joint Committee the draft, unaudited Financial Annual Return for the year ended 31st March 2023. The Joint Committee will be asked to approve the unaudited Annual Return and following their approval, the document will be available for public inspection for the advertised period, and then submitted to the Audit Wales to undertake the external audit of this return. The deadline for the Joint Committee to approve the return and to submit to the auditor (Audit Wales) is 30 June following the end of the financial year. The audited return should be published by the 30 September.

BACKGROUND

2. Local Authorities and other relevant bodies (including Joint Committees) are required to prepare and publish their annual accounts in-line with the requirements of the Accounts & Audit (Wales) Regulations 2014 (as amended). Regulation 14 states that smaller local government bodies (those with annual income and expenditure below £2.5 million) can prepare their accounts in the form of an Annual Return replacing the obligation to produce a full Statement of Accounts.
3. The Joint Committee will now be asked to approve the unaudited Annual Return for submission to the external auditor in accordance with the Accounts and Audit (Wales) Regulations for small Local Government Bodies into which category Prosiect Gwyrdd now resides.
4. Following the audit of the Annual Return by Audit Wales, if there are no amendments then the certified Annual Return can be published without further reference to the



Joint Committee. If amendments are required by Audit Wales then a future meeting of the Joint Committee will be required to approve the audited annual return.

- The draft, unaudited Prosiect Gwyrdd Annual Return for 2022/23 is attached to this report as Appendix A. Prior to the commencement of the external audit the Annual Return will be made available for public inspection as required by the Public Audit (Wales) Act 2004 and by the Accounts and Audit (Wales) Regulations 2014 (as amended).

ISSUES

- Table 1 below provides a comparison of the 2022/23 outturn with the budget. This highlights a gross expenditure outturn of £162,469, a decrease of £91,189 compared to the original 2022/23 gross expenditure budget of £253,658. After including the Partner Contribution rebate of £50,000 (£10,000 per partner) the net underspend for 2022/23 is £41,189.

TABLE 1: 2022/23 Summary Outturn Position

	2022/23 Budget £	2022/23 Outturn £	2022/23 Variance £
Project Team	148,315	144,472	(3,843)
Supplies & Services	18,819	12,113	(6,706)
Committee & Support Services	48,348	44,558	(3,790)
Organics Contribution	(40,905)	(38,674)	2,231
Expenditure funded by Partner Contributions	174,577	162,469	(12,108)
External Advisors	58,681	0	(56,681)
Contingency	20,400	0	(20,400)
Expenditure funded by Reserve Account	79,081	0	(79,081)
Gross Expenditure	253,658	162,469	(91,189)
Partner Contributions	(185,000)	(135,000)	50,000
Net Expenditure	68,658	27,469	(41,189)
Appropriations (from) / to Joint Committee Reserve A/c	(68,658)	(27,469)	41,189
Balance of the Joint Committee Reserve A/c as at 31.03.2023		268,078	

7. The variance reported in Table 1 is largely due to underspends previously reported to the Joint Committee in the Month 7 monitoring report. The most significant of these underspends are the lack of spend against the contingency and external advisors budgets, as well as savings associated with the Project Team. Consequentially the projected budgeted drawdown from the Joint Committee Reserve Account of £65,828 was reduced to £27,469. The balance of the reserve account as at 31st March 2023 now stands at £268,078 and the options for the utilisation of an element of this reserve will be presented firstly to Contract Management Board and then the Joint Committee as part of the 2024/25 budget report as has been the case in previous years.

8. The format of the Annual Return for 2022/23 is in line with previous years and is attached as Appendix A, it includes the following sections :
 - a. Section 1 (page 2 of the return) holds the Accounting Statements for 2022/23 including a comparison with the equivalent 2021/22 figures.
 - b. Section 2 (page 3) of the Annual Return is the Annual Governance statement which continues in the form of a questionnaire.
 - c. Section 3 (page 4) includes the certification of the annual return both by the Joint Committee, subject to its approval, and the Responsible Finance Officer.
 - d. This is followed by the Auditor General for Wales' Audit Certificate and report on page 5 which will be updated on completion of the 2022/23 Audit.
 - e. The next Section is the Annual Internal Audit report (pages 6 and 7) which comments on the adequacy of procedures and controls relevant to Prosiect Gwyrdd.
 - f. The last section (page 8) includes Guidance notes on completing the Annual Return

FINANCIAL IMPLICATIONS

9. This report provides the Joint Committee with confirmation of the 2022/23 outturn position that reflects a gross expenditure underspend of £91,189 before the rebates of Partner Contributions of £50,000. The balance of the Reserve Account at the end of 2022/23 is £268,078 which will be available to assist in funding non-recurring Prosiect Gwyrdd expenditure and / or offsetting Partner Contributions in future financial years.

10. Options for the utilisation of the balance of the Joint Committee Reserve Account carried forward into 2023/24 are to be considered as part of the budget setting process for 2024/25.

LEGAL IMPLICATIONS

11. All Local authority accounts are required to be made up to 31st March. The Accounts and Audit (Wales) regulations set out the process for dealing with accounts and as

set out in this report that will be the process for a 'smaller relevant body' i.e. approval of an Accounting Statement (including amendments thereof) which is referred to in this report as an Annual Return. The Regulations also sets out further provision in relation to publication.

12. The Joint Working Agreement 2 (JWA2) in respect of the PG contract makes provision in respect of monitoring of costs, approving annual budgets, council contributions, project expenditure and subsequent reimbursements to councils.
13. Currently the JWA2 deals with the process of approving accounts according to legislation which was in place at the time of drafting the JWA2. It is understood that any update in the process of what is approved by Joint Committee is due to the updates in the Regulations referred to above and in the body of the report. The JWA2 states that any reference to legislation within the agreement includes any amended legislation. Accordingly any process under the JWA2 would be read in conjunction with any amended legislation.

RECOMMENDATIONS

14. That the Joint Committee notes the outturn position for the financial year ended 31st March 2023.
15. That the Joint Committee approves the Annual Return and authorises the Chair to sign the Annual Return on behalf of the Joint Committee, and its subsequent submission to Audit Wales to commence the 2022/23 audit.

Christopher Lee
Treasurer to Prosiect Gwyrdd Joint Committee

22 May 2023

The following Appendix is attached:

Appendix A - The Prosiect Gwyrdd Joint Committee's Unaudited Annual Return for financial year 2022/23.

Minor Joint Committees in Wales

Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: PROSIECT GWRYDD

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	311,485	295,546	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	135,000	135,000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	36,431	38,674	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-135,164	-144,472	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	-52,206	-56,670	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	295,546	268,078	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	108,000	0	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	191,746	272,278	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	-4,200	-4,200	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	295,546	268,078	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2023, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> • effective financial management during the year; and • the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
<p>3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
<p>4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
<p>5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
<p>6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
<p>7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statements and/or the Annual Governance Statement

1.

2.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2023.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:
RFO signature:	Minute ref:
Name: Christopher Lee	Chair of meeting signature:
Date: 22 May 2023	Name:
	Date: 22 May 2023

Annual internal audit report to:

Name of body: PROSIECT GWYRDD

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2023.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Appropriate books of accounts have been kept through Cardiff Council's main accounting ledger, SAP, and supporting evidence was checked.</p> <ul style="list-style-type: none"> Income and Expenditure Statement of Balances Meeting minutes <p>Regular progress against budget is maintained and monitored by the Accountant and discussed at the Prosiect Gwyrdd Project Board Management Meetings and Contract Management Board.</p>
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Financial regulations have been met, payments were supported by invoices and VAT has been appropriately accounted for under Cardiff Council's VAT registration with the necessary disclosures and permissions sought from HMRC.</p>
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>The body has assessed and mitigated significant risks in order to achieve its objectives. Risks are considered at the Contract Management Board meetings and also on the highlight reports to the Board.</p>
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Regular progress against budget is maintained and monitored by the Accountant and the monitoring position & budget for 2023/2024 were discussed at the meeting of the Contract Management Board in November 2022.</p>
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>A contribution of £27,000 was requested from each Council during 2022/2023, totalling £135,000.</p>
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<p>Prosiect Gwyrdd does not have any petty cash / imprest accounts and review of the SAP (KSB1) report for the profit centre DA051 did not identify any imprest account reimbursements.</p>

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Salaries to employees were paid through Cardiff Council's main accounting ledger, SAP, and the internal payroll process including DigiGOV. Prosiect Gwyrdd has three permanent employees and staffing costs were reconciled to SAP.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	There are no tangible fixed assets. Current assets include cash (held by Cardiff Council) and Debtors.
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Monthly and year-end bank account reconciliations for inter companies are undertaken as part of the council wide year-end bank reconciliations; any imbalances are rectified during the course of the year. Intercompany transactions are not identified individually throughout the year. Reconciliations are subject to review by Audit Wales.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Accounting statements have been prepared from figures in SAP. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
11. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

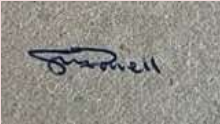
* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated _____.] * Delete if no report prepared.

Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Susan Powell	
Signature of person who carried out the internal audit:	
Date: 09.05.2023	