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Cardiff Council

# Governance and Audit Committee Annual Report 2022/23

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## 1. Foreword by Gavin McArthur (Chairperson of the Governance and Audit Committee)

At the financial year end, I became Chairperson of the Governance and Audit Committee following the retirement of David 'Hugh' Thomas as Chairperson and Independent Member of the Committee at the end of March 2023. I have served as Deputy Committee Chairperson for three years, and as an Independent Committee Member for nearly six and a half years overall. I am looking forward to my new role. Details of my background and experience are included within the Member Profiles in Annex 4.

I wish to start our Committee's Annual Report by paying tribute to the outstanding commitment and contribution to public services, and in particular to this committee, of our outgoing Chair, David 'Hugh' Thomas. Hugh stood down after completing 62 years of unbroken public service. Our Committee had the privilege of being led so effectively by Hugh since his appointment as Chair three years ago, and of his experience and input during the eight and a half years that he served as an Independent Member overall. Hugh has vast experience as a retired solicitor who served as Chief Executive of Mid Glamorgan Council for fifteen years, and within a number of public bodies and national voluntary organisations. On behalf of our Committee, and the wider Members and public service officers who you worked with, very best wishes for your well-deserved retirement.

Consequently, an open recruitment exercise was successfully undertaken to fill the Independent Member vacancy. I would therefore like to welcome our new Independent Member, Chris Burns. I look forward to working with Chris who is highly experienced in local government, and I am sure will be an asset to our Committee.

I also wish to thank Councillor Daniel Waldron for his valued service to the Committee; he stood down as a Committee Member following the municipal year-end, We therefore ended the year with one Elected Member vacancy, and we look forward to working with the next Elected Member who is to join us. I must also record my thanks to all Elected Members of the Committee and the Independent Lay Members (whose detailed profiles are set out in Annex 4 of this Report) for serving on the Committee. I believe that a strong sense of teamwork has been engendered, and the meetings have generally been well attended.

The pandemic and subsequent inflationary pressures have presented substantial financial challenges for the Council, at a time when systems needed to be established at pace to support the arrival and settlement of refugees from Ukraine. The Governance and Audit Committee has been mindful of the wide range of financial, economic, and social risks associated with the current environment, and the importance of seeking assurance on the items that come before us. As we seek assurances on good governance, risk management and internal control across the Council, I must recognise the value of the effective professional working relationships we have benefitted from.

The Committee received reports from the Chief Executive on the Council's Control Environment, and members of the Senior Management Team (SMT) on their Directorate Control Environments throughout the year. This has given our Committee a good opportunity to engage with members of SMT individually, and seek relevant assurances in their respective areas of responsibility.

Over the course of the year, the Corporate Director Resources (Section 151 Officer) has kept us fully informed on financial resilience and management challenges, and the Audit Manager has

briefed the Committee on the risk-based work and focus of internal audit, and counter-fraud systems and outcomes. Internal Audit reports have provided assurance that overall adequate arrangements were in place to deliver good governance, risk management and control. With their respective responsibilities for the prudent management of the Council's financial affairs and independent assurance, our engagement with these officers is of particular importance and value.

Throughout the year, our Committee has benefited from the professional support of Senior Officers in Accountancy, Internal Audit, External Audit (Audit Wales), Treasury Management, Risk and Performance Management. Arrangements have been put in place with our Committee and the Council's Scrutiny Committees to share our respective work programmes, enquiries and outcomes. The awareness and insight we receive is valuable as we consider our own work programme and enquiries.

We engage with the Chairpersons and Chief Auditors across Welsh Local Authorities through an All-Wales Governance and Audit Committee Chairs' Network, with formal meetings held at least annually. Meetings have been attended by representatives from Audit Wales, the Chartered Institute of Finance and Accountancy, and the Welsh Local Government Association and we continue to benefit from this important forum of peers and expert advisors. During October, we held a multi-location meeting with sessions delivered by Diana Melville, Governance Advisor of the Chartered Institute of Public Finance and Accountancy (CIPFA). We received an outline of core guidance for Audit Committees from CIPFA (Practical Guidance for Local Authorities and Police), which is widely recognised as leading best practice. It was very timely to discuss the 2022 publication with her which was released during the month of our meeting.

The Governance and Audit Committee Work Programme is received at each Committee meeting. Changing risks and priorities are given due consideration, whether they are put forward by Elected Members, Officers, External Stakeholders, or other Committees of the Council. The importance of our role to a range of stakeholders is recognised. We have reflected on the effectiveness of governance, risk management and control in providing overall assurance opinion and informing the Council's Annual Governance Statement 2022/23.

We continue to promote awareness of our work through the publication of a Committee Newsletter, twice a year, and have done so since October 2018, supporting the Council's culture of accountability and assurance.

We have also taken the time to review our performance, so as to give confidence to those relying on our work. In January 2023, we held a self-assessment workshop against the best practice CIPFA Framework. This involved reflection on the feedback we receive from those attending Committee meetings.

Looking forward to 2023/24, I consider that the financial, economic and social challenges facing the Council, public services, and the community will still be significant. In our role as Governance and Audit Committee in the year ahead, the importance of assurance and oversight will remain critical as we discharge our responsibilities with close attention and care.

Gavin McArthur, Chairperson.

## 2. The Role of the Governance and Audit Committee

The Governance and Audit Committee has delivered an important role to increase public confidence in the objectivity and fairness of financial and other reporting and provide independent assurance over governance, risk management and control processes.

The Local Government (Wales) Measure 2011 has required the Council to have a Committee to:

- review and scrutinise the authority's financial affairs.
- make reports and recommendations in relation to the authority's financial affairs.
- review and assess the risk management, internal control and corporate governance arrangements of the authority.
- make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements.
- oversee the authority's internal and external audit arrangements, and
- review the financial statements prepared by the authority.

The Council determined that the membership of its Governance and Audit Committee would be twelve Members (eight Elected Members and four Independent Lay Members), which meets the requirement of the Measure and the Local Government and Elections (Wales) Act 2021.

The Terms of Reference of the Governance and Audit Committee for 2022/23 is included within Annex 1 from which an overview of its role is summarised in the following statement of purpose:

### Statement of Purpose

- Our Governance and Audit Committee is a key component 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 purpose of our Governance and Audit Committee is to provide independent assurance to the members of Cardiff Council, and its wider citizens and stakeholders, on the adequacy of the risk management framework, then internal control environment, and the performance assessment of the Council. It provides an independent review of the Council's governance, performance assessment, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

## 3. Our Work in 2022/23

The Governance and Audit Committee received regular reports in relation to standard agenda themes and received reports of interest based on risk, governance and internal control matters during 2022/23. Details are provided below.

## Standard Items

### 3.1 Finance

Chris Lee (Corporate Director Resources (Section 151 Officer)) has provided financial updates at every meeting to provide Committee Members with an overview of the financial standing of the Council during a period of ongoing unprecedented financial pressure.

The Committee has noted the challenges facing the Council in respect to its budget strategy for both the year hence and the medium term.

The Committee has received, reviewed and had the opportunity to comment on key finance reports in 2022/23, including:

- Draft Statement of Accounts 2021/22 and ISA 260 Audit Report
- Draft Annual Governance Statement 2021/22
- Cardiff & Vale of Glamorgan Pension Fund Statement of Accounts 2021/22 and ISA 260 Audit Report
- Treasury Management reports, independent review, and updates
- Financial Resilience updates

Each year our Committee plays an important role in reviewing the Draft Statement of Accounts of the Council, Harbour Authority and Pension Fund, and the Council's Annual Governance Statement. Following our review and external audit, approval was received for the 2021/22 accounts by Full Council during November 2022 and March 2023.

The corresponding International Standard on Auditing (ISA) 260 Reports from Audit Wales provided unqualified audit opinions on the accounts and reported no uncorrected misstatements.

There was a delay in the completion of the audit and approval of the accounts as a result of national issues regarding the valuation of assets and presentation within the accounts, in particular infrastructure assets. This included a requirement to introduce regulations at a national level to ensure the audit of accounts of all local authorities could be completed.

The pandemic and subsequent inflationary pressures have presented substantial financial challenges, and the Committee has taken particular interest in the information and updates provided by the (Corporate Director Resources (Section 151 Officer)) in each Committee meeting. Through these updates, we have been kept informed about matters of budget strategy and performance, funding streams and overall financial resilience.

### 3.2 Governance and Risk Management

The Committee plays a key role in contributing to and challenging the contents to be included in the Annual Governance Statement (AGS). The AGS is an important governance disclosure document and accompanies the Statement of Accounts, and measures and reports assurance of the Council's governance arrangements. Core components of the AGS are:

1. A Senior Management Assurance Statement (SMAS) and assessment of good governance.

2. The Audit Managers opinion on the Council’s control environment based on the programme of Internal Audit work.
3. The Governance and Audit Committee’s opinion of good governance, risk management and internal control.

The Governance and Audit Committee reviewed the AGS 2021/22 in July 2022. The Committee will review the AGS 2022/23 following the financial year-end, in which the ‘Opinion of the Committee for 2022/23’ (section 8) will be disclosed.

The Committee has received and had the opportunity to comment on the following governance and risk management disclosures:

Committee Meeting Date	Item Reviewed
July 2022	<ul style="list-style-type: none"> <li>▪ Draft Annual Governance Statement 2021/22</li> <li>▪ Corporate Risk Management (Q4 Update) 2021/22</li> </ul>
September 2022	<ul style="list-style-type: none"> <li>▪ Corporate Risk Management (Q1 Update) 2022/23</li> </ul>
November 2022	<ul style="list-style-type: none"> <li>▪ Corporate Risk Management (Q2 Update) 2022/23</li> </ul>
March 2023	<ul style="list-style-type: none"> <li>▪ Corporate Risk Management (Q3 Update) 2022/23</li> </ul>

Within the Council’s Code of Corporate Governance, the Senior Management Assurance Statement (SMAS) process is a core mechanism for senior management self-review and provides an open disclosure of the application of good governance. We have probed the senior officers we met during the year on their senior management assurance statements that were presented as part of their directorate control environment reports.

Our committee has continued to receive quarterly corporate risk management updates, through which we have considered and discussed the Council’s Corporate Risk Register. The latest update we received is available [here](#). When we invite senior officers to attend committee meetings, we take an interest in understanding the controls in place to manage directorate risks, as part of wider assurance updates. Further information is provided in sections ‘3.7 - Control environment Reviews’, and ‘3.8 - Areas of Particular Focus’ of this report.

### 3.3 Performance

Our Committee has a responsibility from the Local Government and Elections (Wales) Act 2021 to review the Council’s draft annual Self-Assessment Report and make any appropriate recommendations for changes. This role involves reviewing overall performance systems and arrangements in place, whereas scrutiny Committees are responsible for scrutinising specific performance issues relative to their terms of reference and executive decision making. We discharged this new role for the first time in September 2022.

We reviewed the Council’s draft Annual Self-Assessment report (represented by the [Annual Well-being report](#)) during our meeting in our September meeting, with the report presented by the

Chief Executive, Paul Orders. Alongside this report, we also received a Council control environment update for which details are provided in '3.7 – Control Environment Reviews'.

The meeting was informative, in which we were provided with a clear outline of the different performance and assurance components which make up the overall assessment. We raised questions from our initial consideration of the report and received useful explanations.

Following the meeting, the report's introductory pages were circulated, and we consolidated the views of our committee views and prepared a joint letter for the Leader and Chief Executive. Our Committee considered that the annual report was comprehensive and professionally written, and we recognised the well-structured self-assessment process. The recommendations and observations that we raised with the Leader and Chief Executive from our review related to areas where we considered that the representation of the Council's performance could be enhanced.

We undertake our review formally after the end of each financial year, and in our July Committee meeting we will consider the 2022/23 draft report. At the mid-year stage we are provided with a report and the mid-year assessment of performance, as reported to Cabinet to note progress reported and any updates on the approach ahead of our formal year-end review.

Our Committee has a further performance responsibility arising from the Act, to review and assess the authority's ability to handle complaints effectively, and to make any associated reports and recommendations. Details of this work are included in section '3.8 – Particular Areas of Focus' of this report.

### 3.4 Treasury Management

Through its Treasury Management role, the Council needs to govern and manage its borrowing and investments effectively, with prudence and in accordance with professional codes, standards, and guidance. The Governance and Audit Committee seeks assurance that the Council has complied with the Treasury Management Strategy and Practices, and has demonstrated effective risk and performance management.

Over the past twelve months, the Committee has received reports on the [Treasury Management Annual Report 2021/22](#), [Treasury Management Mid-Year Report 2022/23](#) and the [Treasury Management Strategy 2023/24](#).

Through the treasury management reports and updates in Committee meetings, Members have taken the opportunity to scrutinise and challenge the approach adopted and decisions taken. This is a complex area, through which the Committee has delivered its role through probing and scrutinising strategies, reports and data provided within difficult economic conditions.

Members have continued to focus attention on the use of reserves, the levels of borrowing and investment, and the management of risk. To support the Governance and Audit Committee in its role, Members of the Committee were provided with treasury management training in January 2023 from the Council's external treasury advisors.

Treasury Management is subject to regular Internal Audit, and during 2019, it was subject to a review commissioned with the Council's treasury management advisors. This review considered the corporate team's skills, compliance with best practice, required regulations and professional



guidance. The report was complimentary, and we received a management response with target dates for the small number of actions raised.

### 3.5 External Audit (Audit Wales)

The Committee places reliance on the work of Audit Wales as the Council’s external auditors. The Committee has received key documents throughout the year:

- Audit Activity / Progress Updates
- External Review Bodies Recommendation Tracker
- Council Review Reports
- Summary of Risk and Assurance Work 2021/22
- Audit of Accounts Reports 2021/22

The Committee has received regular updates from Audit Wales, led by Derwyn Owen (Engagement / Financial Audit Director, with Richard Harries taking over responsibility from 2023/24), Phil Pugh (Financial Audit Manager) and Sara-Jane Byrne (Performance Audit Manager)).

We received a range of reports from the Council’s external Auditor (Audit Wales) over the year and details of these reviews and the management response are provided below.

#### **Waste Management Review**

In March 2022, Audit Wales undertook a follow up review of the Council’s plans to reduce waste and improve its recycling performance to achieve the national recycling targets. Five proposals were raised and agreed covering recycling strategy implementation planning and resources, the mitigation of associated risks, developing an integrated and longer-term waste management approach, and exploring how other organisations have achieved better recycling outcomes to improve performance and longer-term strategy.

We considered the report and were been advised that the Council has continued to work closely with the Welsh Government and the Waste and Resources Action Programme (WRAP) to demonstrate its commitment to meeting the statutory targets. We were also informed that a segregated recycling pilot and a compositional analysis of household and Trade waste in Cardiff informed the development of a new Recycling Strategy 2022-25: ‘Cleaner and Greener’, which aims to achieve a recycling rate of 70% by 2025

#### **Follow-up Leisure Review**

We received a follow-up report on the Council’s progress in meeting the proposals for improvement made in the Audit Wales Review of Leisure Services report in 2020. The findings from the review in 2020, based on fieldwork undertaken prior to the pandemic, concluded that the Council had achieved its key aim of keeping its leisure centres open but there was scope for the Council to better apply the sustainable development principle and strengthen arrangements to assure itself that its contract with Greenwich Leisure Limited (GLL) was delivering value for money. Audit Wales undertook a follow-up review during spring 2022 to assess the Council’s progress in addressing six proposals for improvement made in the 2020 report. Two were recognised as met and progress was noted in the remaining four areas.

Audit Wales concluded that the Council has made swift and good progress in addressing the proposals raised but needs to do more to ensure the sustainable development principle fully

drives future leisure provision. The proposals for improvement have been agreed in the management [response](#). In response to the report, we were advised that in October 2022 [Economy and Culture Scrutiny Committee](#) and [Cabinet](#) reviewed the Leisure Services Contract and opportunities to improve the revenue position post-pandemic as identified in a Local Partnerships contract review report.

#### **Summary Report of Assurance and Risk Assessment Work**

We received a [report](#) in November 2022, summarising the assurance and risk assessment work undertaken by Audit Wales during 2021/22. One recommendation has been raised associated with determining the resource and cost implications of delivering the Council's 'One Planet Cardiff' Net Zero Carbon 2030 strategy.

We were advised that a management response to the report was being drafted, and we have asked that in future we consider all reports once a management response has been formalised, however, we were assured by management in attendance that there were no issues of concern identified through the Senior Management Team consideration of the report to date.

#### **Combined Springing Forward Report**

We received a [report](#) focused on how the Council strategically plans to use its assets and workforce, how it monitors their use and how it reviews and evaluates the effectiveness of its arrangements.

The report raised four recommendations arising from the report for which a management response was being prepared, and concluded that the Council:

- Has made valuable progress in developing its hybrid working plans. It hasn't developed its longer-term workforce plans nor the resources and governance arrangements to support their delivery, fully shaped by the sustainable development principle.
- Has made good progress in delivering its property strategy and has the necessary governance arrangements underpinned by improved performance data, but its approach lacks a focus on service user and longer-term needs.

#### **External Review Body Recommendations**

Our Committee receives a consolidated report twice a year of the recommendations which have been received from external review bodies (Audit Wales, Estyn, Care Inspectorate Wales, and Her Majesty's Inspectorate for Probation).

The report contains a management update of how each recommendation is being addressed and details of the relevant oversight board or committee, for our information and assurance. Our latest update was in March and is available [here](#).

#### **Statement of Accounts**

The Committee's review of the Audit of Accounts Reports and Audit Certificates 2021/22 is outlined in 'Section 3.1 – Finance'.

### **3.6 Internal Audit & Investigation Teams**

The Committee continues to place reliance on the work of the Council's in-house Internal Audit Team. It receives a progress report from the Audit Manager on a quarterly basis, which includes audit opinions, critical findings and progress against the audit plan, together with wider performance measures and audit recommendation tracking information.

The Audit Manager has had a functional reporting role to the Governance and Audit Committee and reports managerially to the Head of Finance (Deputy Section 151 Officer). The Committee has been assured that throughout the year that there have been no impairments to Internal Audit independence or objectivity in accordance with the Public Sector Internal Audit Standards (PSIAS).

The Internal Audit Charter and the Internal Audit Plan 2022/23 were accepted by the Governance and Audit Committee in March 2022. At this time, the Committee also considered the Audit Strategy. The priorities and approach of the audit team were to deliver a combination of management support through consultation and engagement in high-risk areas, and to progress targeted assurance engagements from the Audit Plan. The Internal audit Team achieved 52% of Audit Plan this year against a target of 70%. A prioritised approach was taken, in the context of reduced staff resources due to vacant audit posts, to ensure all fundamental areas of the plan were delivered, that core areas of corporate governance were reviewed, and that there was sufficient coverage at the directorate level in order to provide a full audit opinion on the Council's control environment. In the context of reduced staff resource, it is considered that an effective outcome was achieved in terms of audit delivery, coverage and focus.

The Committee received the following key documents during the year:

- [Internal Audit Strategy, Charter, and Plan 2023/24](#)
- [External Quality Assurance Report on conformance with the Public Sector Internal Audit Standards](#)
- Internal Audit and Investigation Team Progress Reports
- Internal Audit Recommendation Tracker
- [Internal Audit](#) and [Counter-Fraud](#) Annual Reports

We received an update on the work, initiatives and outcomes of Council's Internal Audit and Counter-Fraud services on a quarterly basis from the Audit Manager. An overview of all issued audit reports has been provided to the Governance and Audit Committee, with emphasis given to recommendations allocated a priority rating of Red or Red / Amber. The Committee has received and had an opportunity to review all audit recommendations and the associated management responses and updates until the point of implementation. We received an overview of the activities and outcomes of the work of the corporate Investigation Team including details of counter fraud initiatives, training and awareness campaigns.

The number of audit recommendations implemented within agreed timescales is improving, but requires further management attention, with performance at 67% against a target of 80%. It is essential that audit clients prioritise delivering audit recommendations within the timescales they agree to, and to support this sentiment, we have written to a small number of directors who have had particularly overdue recommendations in their portfolio.

In March 2023, we received an external quality assessment report, undertaken via a peer assessment process from the Chief Internal Auditor in Newport and Monmouthshire on Cardiff Council's conformance with the Public Sector Internal Audit Standards (PSIAS). The PSIAS requires an external assessment at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The assessment reported no partial or non-conformance with the requirements of the PSIAS, and conformance with all 304 of the requirements (includes those not applicable).

Prior to the financial year-end we approved the Internal Audit Charter and Plan 2023/24. The Audit Charter defines the internal audit purpose, authority and responsibility. The Audit Charter provides a mandate for the necessary unfettered access of internal audit to records, personnel and properties in order to carry out its importance assurance and advisory work, whilst the Audit Plan sets out the detailed planned audit engagements for the year ahead.

The Committee will receive a full year overview of audit work completed, and key messages, when the Internal Audit Annual Report 2022/23 is presented in our first Committee Meeting of 2023/24. This report will provide the Audit Manager's opinion on the Council's overall position in relation to risk, governance and control and an annual review and assurance statement on conformance with the PSIAS.

## Wider Reviews

The Governance and Audit Committee has engaged with senior officers through its programme of work this year for assurance on the control environment for their respective areas of oversight. We have also considered our new performance responsibilities areas, and areas of good governance, risk management and control this year with particular focus and details are provided below.

### 3.7 Control Environment Reviews

#### a. Council Control Environment

The Committee receives an annual overview of the Council's control environment from Paul Orders, Chief Executive. The Council's control environment update comprises an outline of, and assurance on, the Council's overall arrangements for governance, risk management and internal control. Our Committee recognises the challenging financial environment facing the authority, and the Chief Executive continues to emphasise the important role of the Section 151 Officer, and SMT in making the interventions necessary to effectively to manage Council finances.

The timing of the Council control environment update has been aligned with the timing of reporting on the annual performance self-assessment, and in September 2022, we received our latest update.

Our Committee received an [outline](#) of the council's performance and assurance frameworks, the arrangements in place to oversee and manage their effective application, and the reporting and improvement arrangements in place. This comprised the Council's planning and performance framework, senior management assurance processes and review arrangements, independent assurance arrangements, and risk management arrangements. The overview consolidated the positions and views that we have received from individual Directors.

#### b. Directorate Control Environment Reviews

Three Directors attended Governance and Audit Committee meetings in 2022/23 to provide an overview of their directorate control environments. We were provided with details of directorate governance, risk management and internal control, and the prominent matters discussed and actions agreed were as follows:

## Childrens Services

During our November 2022 meeting, Deborah Driffield, Director of Childrens Services, provided an overview of her service, its statutory obligations and the governance, risk management and control arrangements in place.

We received details of the risk management controls applied within the Directorate and a summary of the key corporate and directorate risks. We were provided with an outline of the senior management assurance and external assurance arrangements in place, together with the position in response to internal audit reports and recommendations. The presentation concluded with information on directorate value for money and complaints handling.

In response to our enquiries on financial management, we were advised that significant work is being undertaken to develop in-house services in Cardiff to mitigate the risk of the high-cost external residential child care provision. Every decision to place a child into care is taken by the Senior Management Team and every decision has oversight. High-cost placements are reviewed weekly, and very high cost or unregistered placements are reviewed twice-weekly. We were advised that there was a need to work on preventative measures to mitigate increases in demand and identify early warning signs, primarily in schools. In respect of workforce planning and resilience, we were advised that Social Work Support Assistants provide administration support and are receiving support to become qualified within three years.

## Education and Lifelong Learning

In January 2023, the Melanie Godfrey, Director of Education and Lifelong Learning, provided an overview of the Education Management Team structure, the governance arrangements in respect for the school improvement framework and schools causing concern, and details of risk management, internal audit and senior management assurances. A summary of budget management and value for money was also included. We also received updates that we had requested on the management of school balances, systems to review the affordability of the 21st Century Schools Programme, and complaints handling arrangements.

In response to our enquiries on matters relating to governance, risk management and control, we were advised that in addition to delegated school budgets, due to the pandemic, some schools secured grant support from the Government, and some schools are very good at generating income. The position is monitored with the support of colleagues in Finance. We were informed that Welsh Government sets the priorities for the 21st Century schools Programme, and the Council takes decisions on the specific projects to address need, for which improvements in the understanding of real-time data are needed to ensure school provision addresses the challenge of learner needs. Conditions surveys across the estate were used to inform where best to make such investments over and above any reactive emergency repairs required. We were advised that there are a range of governance arrangements in place for the Central South Consortium, including boards and management arrangements. Support measures are advised to be in place for schools identified as a cause for concern for which assurance is received through the new accountability, improvement and evaluation arrangements from Welsh Government.

We were advised that Internal Audit recommendations are regularly monitored and that addressing them is a priority in January 2023. We wrote a Committee letter for the Director to provide further information and assurances on the response to internal audit recommendations after we reflected on performance in our March meeting.

## Adults, Housing and Communities

In March 2023, we received an overview of the control environment within the Adults, Housing and Communities Directorate. We received details of the directorate's services and functions, and the key management and board meetings in place for governance. We received information on performance and risk management arrangements and the details of corporate and directorate risks. An overview was provided of the internal audit engagement and response position, which included a commitment to review and address longstanding recommendations. Senior management, partnership and major project assurances were presented, together with details of external assurance arrangements and areas of oversight. Finally, we received information on complaints handling arrangements and value for money assurances.

In response to our enquiries, we were advised that corporate safeguarding arrangements are in place that can include partnership and multi-agency responses. In social housing for instance, risks are identified, and referral systems are in place. Risks are monitored and domestic abuse services have been subject to review accordingly. We heard that backlogs of deprivation of liberty safeguards are being prioritised and a project has been put in place to act upon new legislation and to prioritise cases. In response to our comments on the presentation, description of controls in place and action dates within risk registers, we were advised that this would be reviewed for consistent and appropriate recording. We concluded the meeting by registering that we will be requesting an update in due course on the response to internal audit recommendations.

### 3.8 Areas of Particular Focus

In addition to our standard areas of work, the Governance and Audit Committee considered our new performance responsibilities areas, and areas of good governance, risk management and control this year with particular focus. A brief account of our reviews of these areas is included below.

#### 1. Performance Self-Assessment

As outlined within section 3.3 – performance of this report, the Governance and Audit Committee has a responsibility arising from the Local Government and Elections (Wales) Act, to review the Council's draft annual Self-Assessment Report for the financial year each year, and to make any appropriate recommendations for changes.

Prior to undertaking this role for the first time in September 2022, we have engaged with peers the WLGA and CIPFA through the All-Wales Governance and Audit Committee Chairs' Network, to assist in our understanding and effectively delivery of these requirements. We also received useful briefings from Gareth Newell, Head of Performance and Partnerships on our new responsibilities and the Council's assurance and performance governance arrangements.

We have arranged a briefing session to take place in June 2023 on the planning and performance framework prior to completing our review of the 2022/23 report, to provide a good base-level of knowledge across the Committee before we make our enquiries with management on the annual report.

## 2. Complaints Handling Arrangements

Our committee has a role to review the arrangements for complaints handling within the Council.

During July 2022, we received an update on the implementation of a new corporate complaints system from Isabelle Bignall, Chief Digital Officer, which followed a briefing that we received on the system specification, and the project-based review and decision-making which was used to inform the procurement process.

The report we received ([LINK](#)) provided:

- details of the current level of assurance from internal sources as well as commentary from the Public Services Ombudsman for Wales,
- details of the development and planned deployment of the new corporate complaints system.
- the draft Complaints and Compliments Annual Report 2021/22 for wider context

As there are separate arrangements and responsibilities for officer complaints handling corporately, in schools and within social services, and as referred to within '3.7 – Control Environment Reviews', we have been considering the separate assurance arrangements with the respective Directors.

In our November 2022 [report](#) we were advised that the Project Manager for rolling out the corporate system had since left the Council, that a request for a full-time Project Manager had since been made, but the resource had not yet been identified presenting a challenge for the project. We were advised that there has been no impact upon the ability to respond to complaints on a day-to-day basis. However, the timeline for rolling out the new system would need to be revisited. We will continue to review corporate arrangement and the roll out of the corporate system and receiving overviews of the arrangements in place within directorates when we engage with senior officers to discuss the internal control environment for their areas of responsibility.

## 3. Waste Management Control Environment

Our Committee has maintained a close interest on the internal control environment in Waste Management for which lower levels of assurance have typically been received from Internal Audit reports than for other areas of the Council. During recent years, the Service Area has also been subject to investigations into financial / control matters for which our Committee has received confidential briefings.

We note that management and Internal Audit have reported a tightening of internal controls, the implementation of a significant number of Internal Audit recommendations and no recent audits have provided an 'unsatisfactory' audit opinion. The focus remains on the journey of improvement.

## 4. Education and Lifelong Learning Assurance

As referred to in section 3.7 – Control Environment Reviews, for a number of years, we have sought regular Education and Lifelong Learning assurance. This year, we have focussed our attention on:



- i. The arrangements in place to manage school balances.

Our Committee received a briefing on school balances in January 2023, which provided a breakdown of individual school balances at the 2021/22 financial year end with comparative prior year details. We observed significant surplus balances, although projections reported that 35 schools would end the 2022/23 financial year in a deficit position. The Committee has been advised of the control arrangements in place to address both surplus and deficit school balances and we are keen to observe appropriate and effective application and local authority governance.

- ii. The implementation of audit recommendations.

The implementation of internal audit recommendations is important across all areas in order to deliver good governance, risk management and control. The timely response to audit recommendations has been an area for improvement in the Education and Lifelong Learning directorate, and notable within schools for a number of years. Accordingly, we have written a letter to the Director for further information and assurances on the response to internal audit recommendations going forward.

## 4. Governance and Audit Committee Self-Assessment

### Context and approach

In January 2023, the Governance and Audit Committee held a Self-Assessment Workshop, to review its performance against a best practice CIPFA framework. Following the process introduced in previous years' assessments, Governance and Audit Committee Members were asked to undertake an Individual Assessment against the CIPFA core knowledge and skills areas in advance of the collective workshop. This assessment incorporated the best practices of the CIPFA 2022 guidance for Audit Committees, including the requirements of the CIPFA Position Statement. This enabled the results to be reflected upon when considering the overall assessment.

### Self-Assessment

Individual Assessments were completed by eight of the twelve Governance and Audit Committee Members.

From the Individual Assessments completed, whilst there was strong self-assessed performance in each core area, Internal Audit and Risk Management represented the lowest self-assessed areas overall. A proportion of individual Committee Members have self-assessed as at least strong for knowledge and application in each of the ten core areas.

In respect of the collective Self-Assessment Workshop held in January 2023, the results were as follows.

Through our review of good practice, Governance and Audit Committee self-assessed:

- Twenty-four areas were assessed as 'full complies – no further improvement'.
- Five areas were assessed as 'partially complies – minor improvement needed'.



For the areas reported as ‘partially complies – minor improvement needed’, the Committee considered:

- We will review seek further partnership and HR assurance going forward.
- We will benefit from establishing private meetings with our external auditors.
- There is sufficient knowledge across the Committee, but Members would benefit from further training on the role and work of Internal Audit and on Risk Management.
- Committee meetings are effective, but we do not have regular discussion and engagement from all Members.
- We have generally maintained non-political in discussions, which is something for us to continue to focus on.

For our review of Governance and Audit Committee effectiveness, we considered our strengths and areas for improvement against 10 areas of effectiveness. We considered a strong overall assessment, in which we have been effective in meeting our purpose and complying with the CIPFA Position Statement. Where we identified areas for improvement, these were included in an Action Plan for us to progress in the year ahead.

The Action Plan and feedback information from those attending Governance and Audit Committee are included in Annex 2 and Annex 3 of this report respectively.

## 5. Key Observations 2022/23

The Governance and Audit Committee Work Programme has been developed and discharged with the support of Audit Wales, Internal Audit and other Council Officers, to deliver the Governance and Audit Committee terms of reference with a focus on the significant risks and challenges facing the Council.

The Committee has achieved an overview of the Council’s priorities, risks and controls through the many items received through its Work Programme. The Committee has focussed on achieving assurance on the effective arrangement across directorates to respond to the challenges of maintaining controls, displaying good governance and managing risks. Through engagement with senior officers, and receiving a range of management and independent assurances, the Committee has gained a good understanding of the services provided and the challenges faced. We have responded proportionately with assurance and challenge, as appropriate, and documented within section 3 of this report, ‘Our Work’.

In addition, the Committee has had the opportunity to challenge and discuss actions taken in response to External and Internal Audit Reports, and we have undertaken reviews of particular matters of good governance, risk management and control, through inviting senior officers to Committee meetings to provide information and assurance. Through this information and engagement, we have identified the assurance and coverage required to deliver our role, from which our Annual Opinion for 2022/23 and areas of particular interest going forward are documented in the following section.

## 6. Opinion of the Committee for 2022/23

Based on the evidence presented to the Governance and Audit Committee during 2022/23, it is the considered view of the Governance and Audit Committee that the Council does have, for the most part, sound internal controls and governance arrangements in place. Strategic risks representing the true challenges facing the Council are captured and reviewed on a regular basis. Examples of where the Committee continues to have concerns, which will be incorporated into the Committee's Work Programme for 2022/23, include:

### 6.1 Budget Management

The Committee recognises the sustained financial pressure that the Council is under and notes that whilst the overall financial position was balanced, some particular directorates had significant overspends for which control improvements are needed, and management attention and actions are required in directorates to achieve budget savings proposals put forward. Sound budget management is essential in the context of a challenging economic environment, continued constrained finances and an ever-increasing demand for services.

The financial challenge continues to be significant, with a budget gap of £113.4 million reported based on current financial modelling over the next four years. The Committee is keen to observe effective arrangements for budget management and control during 2023/24. The Committee will carefully consider budget management arrangements over the year to come, through observing the use of appropriate management controls and interventions and continuing to reinforce expectations for delivery.

### 6.2 Internal Control

Assurance on compliance and control is essential. For a number of years there have been continued constraints on resources, together with a growing population and greater demand for public services. As the Council faces significant challenges in how it delivers services, it remains essential that internal controls are not neglected or impaired, and that strong controls operate throughout reformed processes and systems. Additionally, the pandemic has necessitated the adaptation of systems, and in some cases the design of new systems, in order to respond to new priorities. We have been advised of the consultation, advice and guidance provided by the Internal Audit and Investigation Teams to support management to design and uphold robust controls as they have navigated new priorities and responsibilities.

The Committee has invited senior officers to attend its meetings this year, to account for their delivery of good governance, risk management and control. In addition, the Committee has continued to receive the details of all Internal Audits completed, and the respective assurance ratings. This year we have observed isolated internal control gaps through reports of insufficient assurance, and one unsatisfactory audit opinion. Whilst the number of unsatisfactory Internal Audit opinions remain low, management must maintain sound systems of internal control and promptly address identified weaknesses.

We have maintained close interest on the robustness of controls in relation to the Waste Management function. In recent years, alongside a police referral and investigation, a wide-scale

internal investigation into allegations of fraud was completed and disciplinary proceedings have concluded. Through discussions with the Director and the Audit Manager we are advised that there has been steady and sustained progress in recent years in the internal control environment, led by the senior management in place. Our Committee has been advised that there are mechanisms for delivering and acting on improvement actions, and that there is a constructive two-way relationship with Internal Audit, in the planning of, and response to, assurance work. We recognise the progress made for which continued management attention and assurance are required.

The Committee has access to all Internal Audit recommendations raised and agreed, and visibility of updated management comments until the point of implementation. Whilst the Committee has an overall assurance of internal control, we continue to require officers to account for services or functions where internal control weaknesses have been identified. We continue to challenge any impairment in stewardship and control of public funds and assets, seeking prompt and proportionate management actions. The Committee has considered and approved the Internal Audit Plan for 2023/24, and will closely monitor its progress and findings over the year ahead.

### 6.3 Financial Resilience (including Treasury Management)

In a position of constrained finances, the Committee will continue its consideration of the framework for financial decisions. The Committee has received regular updates on financial resilience and, in recent years has welcomed the independent assurance of the Council Treasury Management activities, by the Council's Treasury Management advisors, further to the regular assurance provided by Internal Audit.

The Governance and Audit Committee will continue to look to gain assurance of sound treasury management practices and strategy. This is vital work, which will both safeguard and deliver best value from the Council's borrowing and investments. The Committee has and will continue to seek assurance that the levels and profiles of investments and borrowing are appropriate and in line with the Treasury Management Practices, Strategy and Reports presented.

### 6.4 Schools Governance

The Committee has sought regular reports from senior management in the Education and Lifelong Learning directorate seeking ongoing assurance on the arrangements to manage school balances, and to address audit recommendations. Our Committee has raised concerns over delays in implementing school audit recommendations, and the Director of Education and Lifelong Learning has committed to providing a full analysis of outstanding audit recommendations by the end of this academic year.

Our Committee has noted positive improvements made, as recognised by Estyn, and we will continue to keep a keen interest in the governance arrangements and assurance we receive in respect of schools. This is with the understanding that the Governance and Audit Committee can request the attendance of those directly responsible for governance at an individual school level, to a Committee meeting, in the event that assurances are not considered as sufficient.

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. This area of interest

remains a priority of the Committee and we continue to support the production and use of best practice guidance in schools to strengthen financial stewardship and control.

## 7. Looking ahead to 2023/24

During the forthcoming municipal year, we will continue to be guided by the professional advice of our Corporate Director Resources, Audit Manager and the Internal and External Audit teams.

Our work programme will cover all areas of our terms of reference and we will monitor the management of the existing matters highlighted in section 6 of this report (the 'Opinion of the Committee for 2022/23') as well any new issues, which require our attention.

We will continue to deliver our responsibilities with the necessary level of flexibility to discharge our role comprehensively, through relevant engagement and consultation with relevant officers and stakeholders both within and outside of formal Committee meetings.

## 8. Committee Membership 2022/23

The Committee consists of four Independent Lay Members and eight Councillors, elected by Council (detailed in Annex 4). Independent members are appointed for no more than two administrative terms with Council Members reappointed annually.

- On 25 November 2021, Council re-appointed Gavin McArthur and David Price as Independent Members of the Committee, for a second 5-year term.
- Hugh Thomas, Chair of the Governance and Audit Committee, who was already serving a second term, stood down from the Committee at the financial year end (31.03.23).
- Gavin McArthur (Deputy Chair) became Chair of the Governance & Audit Committee on 31.03.23, when Hugh Thomas stood down.
- Two Independent Members are serving in their first terms. Dr Janet Wademan, Independent Lay Member of the Committee, was appointed on 30 September 2021. Chris Burns was appointed following the financial year-end, at Annual Council on the 25 May 2023.
- There is one Elected Member vacancy arising from Cllr Waldron stepping down following the financial year-end.

The position in respect of Committee Membership is shown in Annex 4.

The Committee has been serviced by Council Officers, principally the Corporate Director Resources (Section 151 Officer), and the Audit Manager. Representatives from Audit Wales have also attended Committee meetings.

## 9. Attendance in 2022/23

The Governance and Audit Committee met on 6 occasions throughout the municipal period 2022/23 on the following dates: 19 July 2022, 27 September 2022, 15 November 2022 (Special Meeting), 29 November 2022, 24 January 2023, and 21 March 2023.

## Committee Meeting Attendance

Attendance 2022/23	Possible	Actual
<b>Independent Lay Members</b>		
Hugh Thomas (Chairperson until 31.03.2023)	6	4
Gavin McArthur (Deputy Chairperson until 31.03.2023)	6	6
David Price	6	5
Janet Wademan	6	6
Chris Burns (appointed to Committee on 25.05.2023)	0	0
<b>Elected Members</b>		
Councillor Saleh Ahmed	6	3
Councillor Kate Carr	6	6
Councillor Russell Goodway	6	2
Councillor Margaret Lewis	6	5
Councillor Jess Moultrie	6	5
Councillor Marc Palmer	6	5
Councillor Daniel Waldron (stepped down at year-end)	6	5
Councillor Joel Williams	6	5

All Committee Members received induction training prior to attending Governance & Audit Committee meetings.

## 10. Contacts

Gavin McArthur Chairperson of the Governance and Audit Committee	Please contact via the Audit Manager
Christopher Lee Corporate Director Resources	029 2087 2300 <a href="mailto:Christopher.lee@cardiff.gov.uk">Christopher.lee@cardiff.gov.uk</a>
Chris Pyke Audit Manager	029 2087 3455 <a href="mailto:cpyke@cardiff.gov.uk">cpyke@cardiff.gov.uk</a>
Richard Harries Engagement Director (Financial Audit), Audit Wales	<a href="mailto:Richard.Harries@audit.wales">Richard.Harries@audit.wales</a>
Phil Pugh Audit Manager (Financial Audit), Audit Wales	07964 118615 <a href="mailto:phil.pugh@audit.wales">phil.pugh@audit.wales</a>
Sara-Jane Byrne Audit Manager (Performance Audit), Audit Wales	07786 111385 <a href="mailto:sara-jane.byrne@audit.wales">sara-jane.byrne@audit.wales</a>

## Governance and Audit Committee Terms of Reference 2022/23

### Statement of Purpose

- Our Governance and Audit Committee is a key component 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 purpose of our Governance and Audit Committee is to provide independent assurance to the members of Cardiff Council, and its wider citizens and stakeholders, on the adequacy of the risk management framework, the internal control environment, and the performance assessment of the Council. It provides an independent review of Cardiff Council's governance, performance assessment, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

### Governance, Performance, Risk & Control

- To review the Council's corporate governance arrangements against the good governance framework, including the ethical framework and consider annual governance reports and assurances.
- To review the Council's draft annual Self-Assessment Report, and make any appropriate recommendations for changes.
- To review the Council's draft response to the Panel Performance Assessment Report, and make any appropriate recommendations for changes.
- To review the Council's draft response to any Auditor General's recommendations arising from a 'special inspection' in respect of the Council's performance requirements, and to make any appropriate recommendations for changes.
- To review and assess the authority's ability to handle complaints effectively, and make any associated reports and recommendations.
- 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 management and internal control.
- To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- To consider the Council's framework of assurance and ensure that it adequately addresses the risk and priorities of the Council.
- To monitor the effective development and operation of risk management in the Council.
- To monitor progress in addressing risk-related issues reported to the Committee.

- To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.
- To monitor the Counter-fraud strategy, actions and resources.
- To review the governance and assurance arrangements for significant partnerships or collaborations.

#### Internal Audit

- To approve the Internal Audit Charter.
- To review proposals in relation to the appointment of external providers of internal audit services and to make recommendations.
- To approve the risk-based internal audit plan, containing internal audit's resource requirements, the approach to using other sources of assurances and any work required to place reliance upon those other sources.
- To approve significant interim changes to the risk based internal audit plan and resource requirements.
- To make appropriate enquiries of both management and the audit manager to determine if there are any inappropriate scope or resource limitations.
- To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Audit Manager. To approve and periodically review safeguards to limit such impairments.
- To consider reports from the Audit Manager on Internal Audit's performance during the year including the performance of external providers of internal audit services. These will include:
  - Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work
  - Regular reports on the results of the Quality Assurance and Improvement Programme (QAIP)
  - Reports on instances where the internal audit function does not conform to the PSIAS and Local Government Application Note (LGAN) considering whether the non- conformance is significant enough that it must be included in the Annual Governance Statement.
- To consider the Audit Manager's annual report:
  - The statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement – these will indicate the reliability of the conclusions of internal audit
  - The opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control together with a summary of the work supporting the opinion – these will assist the Committee in reviewing the Annual Governance Statement.

- To consider summaries of specific internal audit reports as requested.
- To receive reports outlining the action taken where the Audit Manager has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.
- To contribute to the Quality Assurance and Improvement Programme and in particular the external quality assessment of internal audit that takes place at least once every five years.
- To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.
- To provide free and unfettered access to the Governance and Audit Committee Chair for the Audit Manager, including the opportunity for a private meeting with the Committee.

#### 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.
- To commission work from internal and external audit.
- To advise and recommend on the effectiveness of relationships between external and internal audit and other inspector agencies or relevant bodies.

#### 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 on the arrangements for the management of the authority's financial affairs.
- 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, financial reporting arrangements and internal and external audit functions.



- To report to Council on an annual basis and to publish an annual report on the Committee's work, its performance in relation to the Terms of Reference, and its effectiveness in meeting its purpose.
- 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 Governance and Audit Committee e.g., Treasury Management.

## Self-Assessment Action Plan

January 2023

	Action	Status / Target
1.	Refresher Committee training to be delivered on Risk Management and Internal Audit.	To be arranged in 2023/24
2.	Periodic private meetings to be arranged for the Committee and Audit Wales, which will not be attended by management.	To be arranged in 2023/24
3.	As background information, Committee to receive the Standards and Ethics Committee Annual Report each year.	Report to be circulated when published
4.	Senior officers currently provide information on partnership assurances within their control environment reports to Committee. The reflection of Committee is that there is scope to engage further in this area with senior officers.	From January 2023
5.	The Corporate Director Resources to provide HR information and assurances when next presenting on the directorate control environment.	Upon next attendance of Corporate Director Resources
6.	Committee to raise comments with officers on Committee papers as appropriate where they consider improvements may assist in future / ongoing Committee's reviews.	From January 2023
7.	Governance and Audit Committee to share relevant information with Scrutiny Committees of where it feels important assurances could be sought as part of a scrutiny process e.g., matters which could be explored as part of pre-decision scrutiny.	From January 2023
8.	Committee to continue to seek more value for money assurance from those it engages with.	From January 2023

The Committee requested feedback from those it engaged with in Committee meetings in respect of ‘performance’, ‘assurance and influence’ and ‘discussion and engagement’.

The results for 2022/23 were as follows.

Key	Score
1	Poor
2	Satisfactory
3	Good
4	Excellent



Current Membership

 <p><b>Gavin McArthur</b> <b>(Chair)</b> (Independent Lay Member)</p>	<p>Gavin McArthur is an experienced internal audit and governance professional and qualified accountant. He was Head of Governance and Assurance for the Ministry of Justice Estates Directorate. He has also held senior management roles in internal audit functions in the private sector, local and central government.</p> <p>Following a degree in Geological Sciences from Birmingham University, Gavin qualified as a CIPFA accountant with Coventry City Council where he undertook a range of financial management and accounting roles, including audit.</p> <p>His professional experience and expertise lie in the fields of internal control, risk management, governance, internal audit, business case review, and performance management. He was appointed as Vice Chair of the Governance and Audit Committee of Cardiff Council in January 2020, and is Vice Chair of the Warwickshire Police Joint Audit and Standards Committee.</p> <p>On 31/03/2023, Hugh Thomas stepped down from the Governance &amp; Audit Committee, at which point Gavin (previously Deputy Chair), assumed the role of Chair.</p> <p>A keen sportsman, who played semi-professional football, Gavin has coaching qualifications in rugby, goalkeeping and strength &amp; conditioning. He currently coaches goalkeeping for a university football team and for many years coached at a local rugby club, he is also an experienced Tai chi practitioner.</p>
 <p><b>David Price</b> (Independent Lay Member)</p>	<p>David Price is an independent management consultant, executive coach and interim manager who works primarily with tertiary education organisations. He formerly spent 25 years working for a number of UK universities and non-governmental departmental bodies in strategic planning and policy roles. His last permanent role was Pro Vice-Chancellor (Strategy &amp; Performance) at Cardiff Metropolitan University.</p> <p>Over the last two years David has been the interim Director of the Open University in Wales, interim Chief Executive of Colegau Cymru/Colleges Wales (the representative body for the further education sector in Wales), provided consultancy services for Universities Wales (the representative body for higher sector in Wales), the University of South Wales and the British University in Egypt, served as an independent member of Cardiff Council’s Governance and Audit Committee and acted as a charity trustee.</p> <p>Educated at the universities of Sheffield and Newcastle-Upon-Tyne and at schools in the UK and abroad, David is a graduate of the Leadership Foundation for Higher Education’s Top Management Programme.</p> <p>David’s professional interests focus on the development and application of performance systems, business intelligence, risk management, regulation and governance.</p>



**Dr. Janet Wademan**  
(Independent Lay Member)

Janet Wademan was awarded the degrees of BA and PhD in Pure Mathematics from Cardiff University. After graduation she enjoyed a corporate R&D career in the systems engineering, programme management, international marketing and bid directorship of safety critical applications in defence and civil domains. In 1995, Janet founded her advisory practice specialising in technology and innovation representing Wales and Welsh companies via the WDA's Global Link programme. She has advised consortia of international corporates resulting in winning substantial bids and the creation of 100s of STEM jobs.

Janet's underpinning professional interests are: sustainable regional development, building organizational resilience and the realization of societal impact from R&D. She was a Member of the Ministerial Advisory Group for the then Department of the Economy and Transport (2006-09). She also served as a Member of the First Minister's Economic Research Advisory Panel (2002-12). Having developed a breadth of experience as a non-executive since 1998, Janet currently serves as: Vice-Chair, Joint Audit Committee, Office of the Police & Crime Commissioner Gwent Police; Trustee and Chair of the Audit, Risk and Assurance Committee, National Library of Wales; Member, Wales Productivity Forum. She is a Fellow of the Chartered Management Institute and of the RSA.



**Cllr Saleh Ahmed**  
(Welsh Labour)

Serving the **Fairwater** Ward

**Terms of Office:** 09/05/2022 - 09/05/2027

**Serving on the following Committees:**

- [Children and Young People Scrutiny Committee](#)
- [Community & Adult Services Scrutiny Committee](#)
- [Council](#)
- [Governance and Audit Committee](#)



**Cllr Kate Carr**  
(Welsh Labour)

Serving the **Whitchurch and Tongwynlais** Ward

**Terms of Office:** 09/05/2022 - 09/05/2027

**Serving on the following Committees:**

- [Council](#)
- [Governance and Audit Committee](#)

**Appointments to Outside Bodies:**

- [South Wales Fire & Rescue Authority](#)



**Cllr Russell Goodway**  
(Welsh Labour)

- Serving the **Ely** Ward

**Terms of Office:** 04/05/1995 - 08/05/2022  
09/05/2022 - 09/05/2027

**Serving on the following Committees:**

- [Cabinet](#)
- [Cabinet \(Trustee Maindy Park Trust\)](#)
- [Constitution Committee \(Chair\)](#)
- [Council](#)
- [Democratic Services Committee](#)
- [Governance and Audit Committee](#)

**Appointments to Outside Bodies:**

- [Cardiff Airport Consultative Committee](#)
- [Consortium of Local Authorities in Wales \(CLAW\)](#)
- [WLG A](#)



**Cllr Margaret Lewis**  
(Welsh Labour)

Serving the **Butetown** Ward

**Terms of Office:** 09/05/2022 - 09/05/2027

**Serving on the following Committees:**

- [Community & Adult Services Scrutiny Committee](#)
- [Corporate Parenting Advisory Committee](#)
- [Council](#)
- [Glamorgan Archives Joint Committee](#)
- [Governance and Audit Committee](#)

**Appointments to Outside Bodies:**

- [Cardiff Bay Advisory Committee](#)



**Cllr Jess Moultrie**  
(Welsh Labour)

Serving the **Pentwyn** Ward



**Terms of Office:** 09/05/2022 - 09/05/2027

**Serving on the following Committees:**


- [Children and Young People Scrutiny Committee](#)
- [Constitution Committee](#)
- [Council](#)
- [Governance and Audit Committee](#)

**Appointments to Outside Bodies:**

- [Cardiff Mind](#)

 <p><b>Cllr Marc Palmer</b> (Welsh Labour)</p>	<p>Serving the <b>Whitchurch and Tongwynlais</b> Ward</p> <p><b>Terms of Office:</b> 09/05/2022 - 09/05/2027</p> <p><b>Serving on the following Committees:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Council</a></li> <li>• <a href="#">Democratic Services Committee</a></li> <li>• <a href="#">Governance and Audit Committee</a></li> <li>• <a href="#">Licensing Committee</a></li> <li>• <a href="#">Licensing Sub Committee</a></li> <li>• <a href="#">Public Protection Committee</a></li> <li>• <a href="#">Public Protection Sub Committee</a></li> </ul>
 <p><b>Cllr Joel Williams</b> (Welsh Conservatives)</p>	<p>Serving the <b>Pontprennau &amp; Old St Mellons</b> Ward</p> <p><b>Terms of Office:</b> 04/05/2017 - 08/05/2022 09/05/2022 - 09/05/2027</p> <p><b>Serving on the following Committees:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Council</a></li> <li>• <a href="#">Employment Conditions Committee</a></li> <li>• <a href="#">Governance and Audit Committee</a></li> <li>• <a href="#">Policy Review and Performance Scrutiny Committee (Chair)</a></li> </ul>

Members who stood down from the Committee at the Year-End  
(prior to the first meeting of 2023/24)

 <p><b>Hugh Thomas</b> <b>(Chairperson until standing down on 31.03.2023)</b> (Independent Lay Member)</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.</p> <p>He was also a non-Executive Director of Welsh Water. He served as Chairman of The Regulatory Board for Wales 2010 – 2016.</p> <p>He has served a term of fifteen years as a Trustee of The National Library of Wales. For more than 5 year's he occupied the position of the Deputy Chairperson of the Audit Committee of Cardiff Council, and was appointed as Chairperson in January 2020.</p>
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**Cllr Daniel Waldron**  
(Welsh Liberal Democrats)

Serving the **Cyncoed** Ward

**Terms of Office:** 09/05/2022 - 09/05/2027

**Serving on the following Committees:**

- [Council](#)
- [Governance and Audit Committee](#)
- [Policy Review and Performance Scrutiny Committee](#)