

Audit and Corporate Services Review Committee

14 May 2025

Present

Dr R Heath Davies (Chair)

Councillor D Clements, Dr M Havard, Councillor M James, Mrs J James,
Councillor B Price and Councillor V Thomas

Officers in attendance

Tim Buckle, Charles Rigby and Jason Blewitt (Audit Wales), Ceri Kwiecinski, Astari (Internal Audit), Chief Executive, Performance and Compliance Officer, Head of People Services, Head of Decarbonisation, Director of Place and Engagement and Democratic Services Manager.

(Virtual Meeting: 10.00am -11.30am; 11.40am – 1.40pm)

1. **Apologies**

Apologies for absence were received from Councillor S Skyrme-Blackhall and Councillor A Tinley.

2. **Disclosures**

There were no disclosures of interest.

3. **Minutes**

The minutes of the meeting held on the 19 February 2025 were presented for confirmation and authentication.

It was noted that the word ‘that’ was repeated in the second paragraph on page 3 (Minute 6 Internal Audit Progress Report). Also in respect of the balance to be struck in completing outstanding actions highlighted in minute 9 (Assurance Monitoring Report) the Chair asked that it be noted that sufficient resources had to be made available to ensure compliance.

On the proposal of Dr Heath Davies, seconded by Councillor Clements, it was **resolved** that the minutes of the meeting held on 19 February 2025 be confirmed and authenticated subject to the above amendments.

4. **Matters Arising/Action Log**

a) **Budget Workshop (Minutes 4(a))**

The Chief Executive reported that account had been taken of Members’ comments made at the workshop and the table presented had been updated and timescales added. Ideas for savings had also been sought from additional staff. An update on the next steps would be provided to the next meeting of the Income Generation Group.



b) Employers National Insurance Contribution (Minute 12)

In answer to a question, the Chief Executive replied that he had not been advised to date that the Authority would be in receipt of any additional funding.

c) Action Log

Officers were asked to put specific dates in the 'Timescale' column rather than referencing 'next meeting'. They asked that an update be provided regarding safeguarding training at the July meeting of the Committee.

The remaining updates provided in the Action Log were **noted**.

5. Health and Safety Group

The report of the Health and Safety Group held on 8 April 2025 was received.

Members asked if there had been any RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) incidents since the last meeting and were advised that there had been two in the last quarter of 2024. It was noted that although these were not particularly serious incidents, the member of staff could not be re-deployed to other duties and had therefore been off work for more than 7 days. The lessons learned were being documented.

Noted.

6. Annual Audit Summary 2024

The Chair welcomed Jason Blewitt from Audit Wales who presented the report which outlined work undertaken since the previous Audit summary in February 2024. The report on Promoting Access to the National Park would be presented in detail later in the meeting.

Noted.

7. Audit Wales Audit Plan 2025

It was reported that the Plan outlined Audit Wales' programme of work for the forthcoming year. Jason Blewitt presented the financial audit work that would be undertaken, highlighting the level of materiality that would apply, risks to be audited and the new accounting standards in respect of leases that had been adopted in April 2024. It was noted that the deadline for completion of the Audit would be October 31st and that the fee scheme had been approved by the Senedd would result in an increase of 1.7%.



Charles Rigby went on to outline the Performance Audit work which would be undertaken and this would focus on a review of arrangements to secure value for money when planning for financial sustainability.

Noting that the Auditor General had undertaken a report on the extent to which organisations had acted in accordance with the Well-being of Future Generations (Wales) Act 2015, one Member asked to receive a link to this piece of work, which the Chief Executive agreed to do. The Chair also asked about progress on the financial audit, given the level of errors highlighted in the report the previous year, and Mr Blewitt confirmed that an interim piece of work had been undertaken and there had been some discussions regarding strengthening quality assurance, however he believed that progress had been made.

The Chief Executive went on to note that the Head of Finance was not available that day, but had been working with Auditors in advance of the forthcoming Audit. He expressed concern regarding the timescale of the report on financial resilience which was not due until June 2026 and noted that the Authority had carried a heavy burden in supporting two performance audits in 2024-25 as none had been carried out in the previous year, yet no rebate had been provided. Mr Rigby clarified that the June 2026 date was a sector wide commitment and anticipated that the work for the Authority would be completed by the Autumn. He also noted that no rebate had been paid as the work had ultimately taken place.

Noted.

8. Audit Wales Report on Promoting Access to the Pembrokeshire Coast National Park

It was reported that as part of its programme of performance auditing in 2024-25, Audit Wales had undertaken the above-mentioned review, the terms of reference for which were set out in the report. The high-level conclusion was that the Authority delivered a range of activity to encourage and improve access to underrepresented groups but there were weaknesses in its approach to data collection and resourcing, and three specific recommendations were provided.

Officers were required to provide a Management Response in relation to these recommendations and a copy was appended to the report. Members were asked to agree the Management Response.

In presenting the report, Mr Rigby highlighted the statement in paragraph 12 of his report that the review had been limited to arrangements in place to deliver value for money, rather than evaluating the projects delivered



by the Authority, and recognised the considerable work that the Authority had undertaken to promote access to the Park.

Thanking the Auditor for his balanced comments, the Chief Executive noted that staff working in this area had been disappointed in the report and had taken it as criticism of the work they were undertaking with limited resources. He asked whether a caveat of the purpose of the audit could be made clearer in future reports. He also stated that he believed the recommendations were unrealistic and showed a lack of understanding of the work. The Director for Place and Engagement added that she considered the scope of the report to have been too broad and that a more focussed piece of work would have been more useful.

Members also expressed disappointment with the report, noting the huge breadth of work undertaken in recent years by what was a small Authority. They also noted that funding – both the annual budget from Welsh Government and grant funding – was short term in nature, and that the Authority's intentions and aspirations were set out in longer term plans, despite the short-term project nature of the work.

Mr Rigby responded that the purpose of the Audit was to determine value for money and that as an independent body it was not for Audit Wales to recommend a course of action.

Turning to the Management Response appended to the report, the Chief Executive noted that given the context provided by the Auditor earlier in the meeting, it would have been more helpful for the first recommendation to have been worded differently to focus on consideration of how the Authority utilised the data it collected. As written it appeared to be a criticism of the data collected when the Authority had no means of collecting even a meaningful sample given the millions of visitors to the National Park each year. He also expressed disappointment with recommendation three as a stakeholder mapping exercise had already been undertaken.

Responding to the documents before them, Members were happy to agree the Management Response, although they noted that the Authority worked with partners on various projects and asked that reference to the use of Visit Pembrokeshire data be included. They asked Audit Wales to send links to any relevant reports so that the Authority could learn from best practice.

It was **resolved** that the report be noted and that Management Response be agreed, subject to the above amendment.



The Chair explained that in order to ensure sufficient time was given to consideration of the changes to the Risk Management Process, she intended to vary the agenda and take that item next. She anticipated that the live stream would resume at about 12.20pm

9. Exclusion of the Public

On the proposal of Dr Havard, seconded by Councillor James it was **RESOLVED** that the public be excluded from the meeting as exempt information, as defined in Paragraph 14 of Part 4 of Schedule 12A to the Local Government Act, would be disclosed.

[The meeting was adjourned between 11.30am and 11.40am]

10. Changes to the Authority's Risk Management Process

The Chief Executive explained that following a recent audit of Risk Maturity by the Authority's Internal Auditors, recommendations had been made that additional work be undertaken to strengthen assurance levels. Revised versions of documents relating to Risk Management were therefore presented and Members were asked for comments, prior to final versions being presented to the Authority for approval.

Thanking the Chief Executive for his work, Members were happy with the documents presented, subject to minor amendments.

11. Progress on Cyber Security Internal Audit Review

It was noted that Action 1061 of the Action Log sought an update on the internal audit actions on Cyber Security, and this was provided for the Committee.

Noted.

12. Internal Audit Reports

The Chair welcomed Ceri Kwiecinski from Astari, the Authority's internal auditors, who provided an update of progress towards delivery of the 2024/25 Internal Audit Annual Plan, as well as a summary of the work undertaken. Reports in respect of Decarbonisation and Climate Change; Equality, Diversity and Inclusion; and Accident and Incident Reporting and Investigation were also presented, in addition to a follow up report in respect of previous audit recommendations.

The Auditor explained that these were all positive reports with those in respect of Climate Change and Equality receiving substantial assurance and Members were pleased with the outcomes.

The report in respect of Accident and Incident Reporting and Investigation provided Members with reasonable assurance that there were robust



procedures in place, and being complied with, to identify and act upon accidents and incidents within a timely manner. However, some control improvements were identified to help to ensure the continuous and effective mitigation of the risks in this area, with two medium recommendations given, one of which was re-stated from the work on health and safety undertaken the previous year. Members were pleased to learn that processes were actively being reviewed and that additional training was being provided to managers on how to conduct investigations and they were happy to support the recommendations made.

Also reported was an audit to follow up previous management actions as agreed in response to internal audit recommendations, which provided Members with reasonable assurance. Of the 11 recommendations reviewed, three were restated and it was noted that there were no high or medium recommendations that were not receiving appropriate action. Approval was also sought to supersede one of these recommendations as it was no longer helpful. The Chief Executive explained that it had been recommended that the Income Diversification Checklist be used to create an action plan, however while this would be useful for a large project, it was less helpful for the many small ideas currently being considered. Rather than superseding the recommendation, Members considered that the narrative should be amended to reflect the work that had taken place in creating the Income Diversification Group and discussing the risk appetite for various ideas. They were happy that the Checklist had served its purpose and the recommendation was no longer needed.

The final report detailed the Internal Audit Strategy for 2025/26 which had been updated with the knowledge Astari had gained in working with the organisation over the previous twelve months. Attention was drawn to the updated Global Internal Audit Standards which had come into effect in January 2025 which placed greater emphasis on Board ownership of the Internal Audit Strategy and Annual Plan. The Strategy therefore set out in greater detail the scope of each audit to be undertaken and approval of the Plan was sought.

Members welcomed the greater input and the motion to agree the Plan was moved by Mrs James, and seconded by Councillor James. Given comments earlier in the meeting, it was requested that the theme of data collection and analysis be carefully considered as part of reviews going forward to help the Authority improve in this area.

It was **resolved** that the Internal Audit Strategy 2025/26 be approved.



13. Action Log for External Performance Audit and Internal Audit (Ending 31 December 2024)

Members were reminded that following a request from the Committee, an Action Log for External Performance Audit and Internal Audit had been created to assist with monitoring of actions agreed from Audit reviews. The report provided an update on each of the actions, and had been amended since the last meeting in response to comments. It was clarified that those actions arising from the Internal Audit reports presented that morning would be added to the Action Log following the meeting.

Members were pleased to see so many actions shown as ‘Green – on track’ and it was hoped that the length of the report would continue to reduce as actions were completed. However it was requested that further clarity be provided on due dates where these had been extended and this was noted.

Noted.

14. Well-being Objectives Performance Report for the Period ending 31 December 2024

It was reported that this report set out the Authority’s performance against its four Well-being Objectives (Conservation, Climate, Connection and Communities) set out in its Corporate and Resources Plan 2023/24 – 2026/27. It outlined progress against priority indicators, projects, work programmes and internal development activities linked to activities identified in the Authority’s Delivery Plans. The report presented the performance to date up to 31 March 2025 and included Quarter 4 statistics for some measures, capturing performance for the full financial year. It was noted that the Authority’s Delivery Plans were currently under review and being updated.

Members asked whether the data being collected was sufficient to provide the evidence, for example, to deliver Objective 5 “support the Park on its pathway to becoming carbon neutral”. Officers replied that the Authority’s work was only part of the evidence and this was being considered in the review of Delivery Plans.

Noted.

15. Assurance Monitoring Report – Compliance, Public and Statutory Duties and Corporate Improvement

The Performance and Compliance Officer noted that the aim of this report was to review the Authority’s current performance in respect of its compliance, public and statutory duties and corporate improvement areas. It would act as one element of the risk management approach and



support officers and Members in monitoring, assessing and responding to compliance and corporate improvement areas of work. The report also outlined progress against corporate improvement areas identified within the Annual Governance Statement and the Authority's Delivery Plans.

The report provided resilience scores in respect of each area, and where tolerance levels or triggers had been reached resulting in scores considered 'Vulnerable' or 'Of concern' additional information and a management response had been provided. The reporting period was for the period ending quarter 4 2024/25.

It was noted that work was ongoing to review this report and its relationship to risk register assurance following the review of the risk register documentation. It was noted that a forward work programme was being developed to monitor corporate policies and this would be reported to Management Team.

Noted.

16. Health, Safety and Wellbeing Quarterly Report

The report of the Head of People Services updated the Committee on accidents and incidents in the first quarter of 2025, policy updates, staff sickness absence and training and development.

Given the conversation earlier in the meeting regarding cyber security, Members asked that compliance with mandatory training on cyber security continued to be monitored and work to improve the accuracy of reporting of this strengthened as there appeared to be a discrepancy with the figures reported in the assurance report. They also noted that some actions were not included in the table of accidents and incidents and asked that information be provided in respect of lessons learned in future reports.

Noted.

17. Delegation of any issues for consideration by the Continuous Improvement Group

The Chair suggested that some work could be undertaken on the Authority's ability to evaluate/quantify its work, especially as some of this was difficult to do. The Chief Executive suggested that this area was looked at as part of the review of Delivery Plans which would be presented to Members in the coming months as performance reporting on these was integral to their effectiveness.



It was **resolved** that there were no issues of concern that the Committee wished to delegate to the Continuous Improvement Group for consideration.

18. Thanks

As this was her last meeting with the Authority, the Chair thanked officers and Members for their work in this Committee and wished them well for the future. Re-iterating the thanks given to her and Mrs Julie James at the recent Authority meeting, the Chair of the Authority thanked Dr Heath-Davies for her hard work and expertise in the sphere of audit from which the Authority had benefitted.

