

Cardiff Council Annual Governance Statement 2024/25

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Scope of Responsibility

1. Cardiff Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, having regard to a combination of economy, efficiency, and effectiveness. In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, and facilitating the effective exercise of its functions, including arrangements for the management of risk.
2. The Council is responsible for the Cardiff Harbour Authority. The Council is also the Administering Authority for the Cardiff and Vale of Glamorgan Pension Fund (the Pension Fund) and Cardiff Port Health Authority (CPHA). Cardiff Council has five wholly owned subsidiary companies of which three actively traded in 2024/25, most significantly Cardiff City Transport Services Ltd. (Cardiff Bus). The Council participates in various Joint Committees and is Accountable body for Glamorgan Archives, National Adoption Service and Prosiect Gwyrdd.
3. The governance arrangements detailed in this Annual Governance Statement (AGS) are documented in consideration of the Council's areas of responsibility, and the extent to which the Council is charged with governance.
4. The Council has adopted the 'Delivering Good Governance in Local Government' framework (the Governance Framework), developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives and Senior Managers (SOLACE). This AGS explains how the Council has complied with the Governance Framework and meets the requirements of the Accounts and Audit (Wales) Regulations 2014, as amended by the Accounts and Audit (Wales) (Amendment) Regulations 2018.

The Purpose of the Governance Framework

5. The Governance Framework comprises the systems, processes, culture, and values by which the Council is directed and controlled, and the means through which it accounts to, engages with, and leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services. The Council's Constitution sets out how decisions are made and the procedures which are followed through rules, codes of practice and protocols.
6. The system of internal control is a significant part of the Framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives but is based on an ongoing process to identify, prioritise, and appropriately manage risk.
7. The [Code of Corporate Governance](#) documents how we apply the principles of good governance (as summarised in Section 4 of the AGS – Assessment Process and Summary). This Code can be found within the Council Constitution (Part 5) and was last ratified in July 2023.

8. For 2024/25 the AGS is required to be consistent with the principles of good governance set out in Delivering Good Governance in Local Government: Framework (Governance Framework) (CIPFA and Solace, 2016). Looking forward, new guidance from CIPFA and Solace on the annual review of governance and internal controls and the preparation of an annual governance statement (AGS) forms an [Addendum](#) to the existing Framework. It applies to UK local government statements from 2025/26 onwards.
9. The Addendum provides a natural addition to the existing framework, with updated guidance on the annual review of governance and the AGS. It supports the development of a local code of governance showing how governance principles are put into practice at their authority. As the Council has an established Code, this be updated and approved by Council with input from Constitution Committee and Governance & Audit Committee to incorporate the areas covered in the addendum in Autumn 2025/26.
10. The Addendum reflects changes in regulations and local government practices since the original framework's publication and refers to the need to include a forward-looking perspective, considering where governance needs to change or develop to meet the future needs of the authority.
11. Whilst, this AGS has been prepared to adhere to the 2016 code, where it has been possible to incorporate guidance from the addendum this year, this has been set out in the relevant parts of the statement.

The Governance Framework

12. The Framework comprises two core principles and five supporting principles. Principles A and B run through principles C to G, but good governance is dynamic, and the Council is committed to improving governance on a continuing basis through a process of evaluation and review. These seven principles remain untouched by the recently issued addendum on Delivering Good Governance.

Core principles:

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

Supporting principles:

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

- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Assessment Process and Summary

13. The AGS summarises the assessment of governance against the Governance Framework and comprises three elements:
 - Statements from Senior Management, the Audit Manager and the Governance and Audit Committee
 - Supporting analysis mapped to the core and supporting good governance principles that provides a judgement that is based on supporting information and evidence
 - A Senior Management judgement of the Council’s significant governance issues
14. These three elements when taken together represent the assessment of governance, through the perspectives of the Senior Management Team (SMT) and the independent opinions of the Internal Audit Manager and the Governance and Audit Committee based on their respective programmes of work and an assessment of the system of internal control.
15. For further information and detail, supporting information is mapped to the Governance Framework principles (A-G) within the AGS, and followed by an open disclosure from the SMT of the significant governance issues affecting the organisation as summary actions to take forward and address.

The diagram in fig. 1 sets out the components of this assessment.

Fig.1



Assurance Statements

16. The following statements are made at the year-end, having given consideration to the performance information, governance disclosures and audit and regulatory report findings from assessors both internal and external to the Council.

Senior Management Statement 2024/25

17. The set of senior management assurance statements are used as a core measurement of assurance on good governance within each Directorate and for the Council overall.
18. As a Senior Management Team (SMT), we have undertaken a review of the self-assessment exercise to maintain assurance that the areas of consideration remain the right areas upon which to judge the organisation. The nine broad categories for consideration are: Planning & Performance Mgt, Risk; Partnerships, Engagement, Compliance; Programme and Project Mgt, Budget; Control and Fraud. In addition, SMT considered the identified actions arising from last year's AGS relating to performance reviews, Equality Impact Assessments, engagement and Subsidiary assurance and have determined that each of these actions are now closed.
19. We continue to apply the self-assessment exercise as a primary means of measuring our delivery of good governance and there continues to be challenge sessions chaired by the Chief Executive through which consideration is given to the current assurance position for each Directorate.
20. Our good governance assessment exercise has been undertaken during a sustained period of economic uncertainty and significant spikes in both demand for our services, not least in Social Care and Education, and inflationary increases in pay. We, as a Senior Management Team, continue to ensure that the self-assessment exercise reflects the current reality of service delivery so that any matters or improvement actions are captured.
21. The Senior Management Team has continued to meet on an average twice weekly basis. The focus of these meetings throughout the year has been to ensure that resources are used appropriately, outcomes delivered, and controls remain in place or are amended to reflect the environment of the time.
22. The Senior Management Team has engaged with the self-assessment assurance process for 2024/25. The Senior Management Team took the opportunity to review the end of year position having considered Directorate self-assessments
23. The Senior Management Team considers that the 2024/25 end of year Senior Management Assurance Statement offers a true and fair reflection of the governance maturity of the Council for the year overall. This end of year assessment was based on the governance maturity which we could evidence within each Directorate, the performance against individual Directorate action plans and identifying any change in position.

24. Accordingly, the Senior Management Team considers that despite the challenging external environment the Council demonstrates primarily strong application of good governance across the assurance areas, with examples of embedded and mixed in some assurance areas in some Directorates. This assessment was based on a self-assessment using a 5-point rating system ranging from 'not in place', 'limited application', 'mixed application', 'strong application' to 'embedded'.
25. This assessment reflected on the progress against the four actions agreed for the 2024/25 AGS Action Plan. Directorates have targeted the quality of the performance reviews whilst looking to ensure that full compliance of 100% is also achieved. In summary, the progress in respect to the actions is as follows:
- Performance reviews directorates have targeted communication to managers and staff and have received reports back in term of what has been achieved.
 - Senior Management Team have agreed that for 2025/26 that 8 mandatory training modules will be reported for compliance with non-conformance making it not possible for an individual to be rated as achieving or higher.
 - Senior Management Team receive regular reports which screen each prospective Cabinet Report for EIA need and tracking that it has been completed. The EIA is independently reviewed in order to ensure that the quality is of an expected standard.
 - Building on establishing a systematic completion of EIAs, a specific Engagement assurance question is considered by each directorate and having considered the evidence available to them, ten of the twelve Services / Directorates rated themselves as Strong or greater with only two areas identifying themselves as mixed. Those directorates who reported mixed assurance have identified specific actions for 2025/26 which are primarily looking to ensure that all activities across the directorate provide full assurance.
 - The questionnaire to subsidiaries of the Council has been completed for each relevant directorate and the findings have been used to inform the assurance level on partnerships.
26. Having considered the four 2024/25 actions to be closed, it is determined that there will be three new improvement actions for the forthcoming year. Having considered each individual directorate, the SMT consider that two new improvement actions are to be agreed in the areas of Control and Compliance. The Assurance findings in these two areas were both approaching strong but an action is set to ensure a deeper level of assurance. The action being to deliver a proportionate level of application of assurance throughout each directorate and to ensure high risk areas are prioritised. Thirdly, an improvement action has been agreed in respect to taking the opportunity created by the proposed new senior management structures to reinforce key messages, and to build clarity and depth to the assurance environment in new directorates covering areas of risk.
27. In relation to the work of the Senior Management Team in 2024/25 we continued to collectively own the Corporate Risk Register, we reviewed all corporate risks quarterly and monitored progress against the action plan of significant governance issues.

28. The Chief Executive continues to emphasise that areas of weakness need to be addressed. There is a maintained focus on acting upon audit recommendations in a timely, proportionate matter but self-identification of solutions and improvements is strongly encouraged. As noted, there are significant challenges and uncertainty both currently and in the forthcoming period, thus underlying the importance of maintaining the achievement of consistent standards of governance and control across all directorates.

Audit Manager Statement and Annual Opinion 2024/25

29. This annual opinion is prepared in accordance with both the Public Sector Internal Audit Standards (PSIAS), which were in operation until 31 March 2025, and the Global Internal Audit Standards (GIAS) in the UK Public Sector which came into effect from 1 April 2025. The opinion has been prepared by the Audit Manager (Chief Audit Executive for the purpose of both Standards). During 2024/25, the audit service was operated in conformance with the PSIAS, but the reporting on the annual opinion meets the requirements of both Standards as follows:

- The Public Sector Internal Audit Standards (PSIAS) state that the ‘Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.’ This must be based upon an objective assessment of the framework of governance, risk management and control. It must also include an evaluation of the adequacy and effectiveness of controls in responding to risks within the governance, operations, and information systems.
- The Global Internal Audit Standards (GIAS) 11.3 (Communicating Results) requires that ‘a Chief Audit Executive must prepare a conclusion at the level of the organisation about the effectiveness of governance, risk management and/or control’. In the UK public sector, the ‘Chief Audit Executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control’ (Application Note - GIAS in the UK Public Sector).

30. In preparing and forming this opinion, a number of sources of information, assurance and insight have been taken into account, including:

- Assurance Audit Engagements – The risk-based annual audit plan has been delivered through an approach to maximise assurance and added value. The audit plan is responsive to risk and informed by audit information and existing assurances, information from Senior Management, monitoring of Council activity, strategy, risks, and wider assurance sources. For all audits, current risks, pressures and priorities continue to inform the audit scope and testing.
- Advisory Audit Engagements - The Internal Audit Team provides insight and guidance on areas of control during process development / change and in wider areas where support as required, generally at the request of management. Notable advisory work in 2024/25 related to Brindley Road Stores, the Castle

Canteen and a St. David's Hall Post Closure Review. In each of these areas of review there were known control issues, and detailed reports, advice and recommendations were provided to management to provide a pathway to implement the necessary improvements. Whilst audit opinions are not formally provided on advisory audits, the operation of controls is properly examined and reflected on when providing the overall opinion on the Council's control environment.

- Discussion with Senior Managers – There have been quarterly relationship manager meetings with Directors or their representatives, regular Audit Manager attendance at Senior Management Team meetings, and regular meetings with the Chief Executive and Corporate Director Resources (Section 151 Officer).
- Risk & Governance Reviews – Risk Registers and Senior Management Assurance Statements which underpin the Council's Annual Governance Statement are subject to audit review, and assurance audit engagements.

31. Based on the programme of audit work undertaken to assess the framework and application of governance, risk management and control, the annual opinion for 2024/25 is **effective with opportunity for improvement**. This opinion is based on the delivery of a sufficient Audit Plan, and with an acknowledgment of the significant pressure on Council resources in both demand and budgets, which has been managed through a resilient performance culture.

32. The audit opinion comprises assessments of governance, risk management and control, and includes an evaluation of the adequacy and effectiveness of controls in responding to risks within the governance, operations and information systems.

- The majority of planned fundamental system reviews have been completed.
- There has been sufficient coverage of planned corporate governance audit areas during the year, supported by a spread of directorate-level assurance audit engagements.
- Corporate risk management arrangements have been maintained during the year, and directorate risk management is considered across audits completed, for which it is considered that there is an appropriate level of risk management maturity in operation at directorate levels.

33. The control environment for core financial systems was sufficient, and the majority of audits overall (79%) were allocated an opinion of 'effective' or 'effective with opportunity for improvement'. Excluding audits undertaken in 2023/24 but finalised in 2024/25, ten audits have been given an audit opinion of 'insufficient with major improvement needed' recognising the need for attention to achieve sound controls. No audits carried out in 2024/25 were given an 'unsatisfactory' opinion.

34. The importance of getting the basics right, around internal controls and performance management, at a time of financial and demand pressures, has been a continued message to managers across the Council. This echoes the messages of the Auditor

General for Wales in an Audit Wales report on the subject, which are fully supported by Internal Audit, and will continue to be key themes in Senior Management communications.

35. Audit assurance and support continues to target and follow up on high-risk areas. Focus is being given to finalising audits on a timely basis with audit clients and to the importance of the implementation of audit recommendations within the required timescales.

Governance and Audit Committee Statement 2024/25

Opinion of the Committee for 2024/25

32. Based on the evidence presented to the Governance and Audit Committee during 2024/25, 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 2025/26, include:

Budget Management

33. 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. 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.
34. The financial challenge continues to be significant with a projected budget gap over the next 4 years of £122 million. We have also been apprised of the on-going and planned work to deliver the budget strategy for 2025/26 and the steps to address the financial challenge for 2026/27 and beyond. During a challenging financial landscape, we continue to seek assurances on the Council's financial resilience and the management of Council finances through our engagement with the Section 151 Officer, and the senior officers that we regularly invite to Committee. 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.

Internal Control

35. 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.
36. 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 reports, and issues arising from advisory audit reviews for which an audit opinion is not provided but required improvements are reported to us. Management must maintain sound systems of internal control and promptly address identified weaknesses.
37. We have maintained close interest on the robustness of controls in relation to the Waste Management function. In September 2024, we received a report from Chris Lee, Council's Corporate Director Resources (Section 151 Officer) on his post-trial assurance review, which followed the criminal conviction and sentencing in November 2023 of five individuals (four former council workers and one third party) of Bribery Act offences relating to the Waste Management service (Bessemer Close Household Waste Recycling Centre). The report concluded that since the Weighbridge Fraud in 2017, there has been a significant improvement in the management of the Waste service, the controls in place within the service and the data collected by the Recycling & Neighbourhood Services Business Support Team.
38. This year, our Committee has also reviewed the management and settlement of a longstanding Landfill Tax Dispute with HMRC, including consideration of any lessons learned, dating back to 2017. A Final Settlement was agreed by Council in September 2024 and paid to HMRC in December 2024. We were satisfied with the response and considered that no further inquiry was required. We have requested a summary of the actions taken across the Council arising from lessons learned to be presented to a future meeting of the Committee, and conversations on the development of an assurance map for legal and regulatory activities are being taken forward.
39. 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 2025/26 and will closely monitor its progress and findings over the year ahead.

Financial Resilience (including Treasury Management)

40. 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 from the Section 151 Officer and has received regular assurance provided by Internal Audit.
41. 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.

Schools Governance

42. The Committee has sought regular reports from senior management in the Education and Lifelong Learning directorate seeking on-going 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 is keen to see improvements.
43. 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 sufficient.
44. 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.

ii) Governance Framework - Supporting Information

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

45. All Members and Officers in the Council are required to comply fully with Codes of Conduct as set out in the Constitution, which sets out the particular roles and responsibilities of Officers and Members and provides clarity on the interfaces between these roles. These include:
- Functions and subsections delegated to Officers.
 - Members' Code of Conduct (Including Social Media Principles)
 - Employees' Code of Conduct
 - Protocol on Member / Officer Relations
46. The Director of Governance and Legal Services is the Monitoring Officer and has the specific duty to ensure that the Council, its Officers, and its Elected Councillors, maintain the highest standards of conduct in all they do based on Section 5 of the Local Government and Housing Act 1989, as amended by Schedule 5 paragraph 24 of the Local Government Act 2000.
47. The Standards and Ethics Committee has a responsibility to monitor and scrutinise the ethical standards of the Authority, its Members, employees and any associated providers of the Authority's services, and to report to the Council on any matters of concern. The Committee is chaired by an independent person and its role includes determining the outcome of complaints against Councillors and Co-opted Members and monitoring the Council's whistleblowing procedures.
48. In 2024/25, the Monitoring Officer was notified of a total of eight complaints relating to Member conduct, five of which were Cardiff Councillors and three relating to Community Councillors. The Public Services Ombudsman (PSOW) has considered each of the complaints and decided not to investigate seven of the cases (which included the 3 cases relating to Community Councillors) as there was no evidence of a breach in the code of conduct. One case (relating to a Cardiff Councillor) was investigated by the PSOW, who determined, following investigation, that there was no evidence of a breach of the code of conduct, so no further action was required.
49. The Standards and Ethics Committee will submit its 2024/25 Annual Report on 23 September 2025 with the final report presented to Council on the 25 September 2025. The key areas of work undertaken during the year include a thorough review of Group Leader's new statutory duties in relation to their group members' standards of conduct, and arrangements for the Committee to monitor compliance with those duties. There has also been consideration of the outcomes of The Members' Behaviour Survey and the actions proposed as well as the Committee recommending that refresher training is to be undertaken on the Members' Code of Conduct (scheduled for October 2025). Following a review of the Cardiff Undertaking, the Committee made a recommendation that the undertaking was to be removed was subsequently actioned by the Council. The review of the Whistleblowing Policy was undertaken and a revised Whistleblowing Policy was recommended and approved by Cabinet on 21 November 2024.

50. The [Council Whistleblowing Policy](#) sets out how workers (including both Cardiff Council and Contractors' staff) can raise concerns without fear of victimisation, discrimination or disadvantage. Whistleblowing is the term used when a worker passes on information about wrongdoing at work and the policy sets out an updated list of the type of concerns that can be raised under the policy whilst making it clear that workers should raise any such concerns under the Whistleblowing Policy and demonstrate that the Council has appropriate procedures in place to protect anyone raising those types of concerns; A summary of the key changes made can be found in the [Cabinet Report Whistleblowing](#)
51. The Council has a Whistleblowing Policy in place through which staff and contractors are encouraged to speak out on misconduct or illegal behaviour within the organisation, which affects the public or other people (making a disclosure in the public interest). In 2024/25 a total of two whistleblowing cases have been reported to the Monitoring Officer and have been investigated and no wrongdoing was identified but both service areas have committed to a review of processes to ensure opportunities for improvement are taken.
52. Members and Co-opted Members are required to register their personal interests in any business of the authority, and to comply with the rules on personal interests set out in the Members' Code of Conduct. All personal interests disclosed by Members are published on the Council's website within the Member's profile information. The Council's Policy on Officers' Personal Interests & Secondary Employment requires all staff to disclose any personal interest which actually or potentially conflicts with their duties to the Council and all secondary employment. The policy sets out how all Council employees are obliged, under the Employees' Code of Conduct, to ensure that their private interests do not conflict with their public duties, and to comply with the Council's rules on the registration and declaration of financial and non-financial interests.
53. The Council's Corporate Values focus on fairness, openness and working together. The Council supports a culture of behaviour based on these values which guide how the long-term vision of the Council is put into effect, as well as how Members and Officers deliver their day-to-day roles. Corporate and Directorate planning and personal performance and development arrangements are aligned to delivering corporate values and priorities.
54. The Workforce Strategy and Employee Charter continues to ensure that there is alignment between the Council's vision and values and the Corporate Plan:
- The Employee Charter sets out the expectations of all staff (employees, managers, and senior managers) and has formed part of the objective setting process for personal reviews.
 - The Workforce Strategy seeks to deliver outcomes for and with employees, within a culture that supports a flexible, skilled, engaged, and diverse workforce.

55. The Council takes fraud, corruption, and maladministration very seriously, supported by the following strategy and policies to prevent and manage such occurrences:
- Counter-Fraud, Bribery and Corruption Strategy
 - Financial Procedure Rules
 - Contract Standing Order and Procurement Rules
 - Whistleblowing Policy
 - Fraud, Bribery and Corruption Policy
 - Anti-Money Laundering Policy
 - ICT Security Policy
 - Data Protection Policy & Procedure
 - HR policies regarding investigation and discipline of staff
56. The Counter-Fraud, Bribery and Corruption Strategy introduced a new mandatory training module to all staff for completion during 2024/25 with an intention to have 100% completing against it by the end of 2025/26. . The Council continues to be supported by a range of policies, procedures and regulations which are reviewed for appropriateness, including those relating to Financial Control, Data Protection, Health & Safety, Equalities, and IT Security.

B. Ensuring openness and comprehensive stakeholder engagement.

57. Through its Corporate Values, the Council outlines a commitment to being “open and honest about the difficult choices we face and allowing people to have their say on what’s important to them and their communities.” Consultation, engagement, and joint working with citizens are central to delivering this value and are outlined as follows.
58. Meetings have remained open to the public to attend except where confidential or exempt information is being discussed, as defined by the law. Full Council meetings continued to include a facility for public questions, and the Council’s Scrutiny Committees have invited stakeholder contributions to their scrutiny programme, both through research and consultation exercises and through direct access to Committees.
59. The Council has an approved Multi-location Meetings policy which exceeds the legislative requirement to broadcast Council meetings and identified additional committee meetings of public interest or those with a governance role to be webcast. These meetings included Council, Cabinet, Planning Committee, Governance and Audit Committee, Standards and Ethics Committee and Scrutiny Committees with other meetings being recorded and kept for reference.
60. The following table highlights the activity of webcasting through the last three years. There was an increase in the number of meetings webcast in 2024/25 and whilst the number of live views reduced, the trend of total webcast views increased by 9% to nearly return to a level similar to the total views achieved in 2022/23.

Webcasting Data			
Year	2022/23	2023/24	2024/25
Number of Meetings webcast	88	94	115
Number of Committees (Types) webcast	14	11	14
Total Hours Webcast	177:55:44	179:32:50	182:57:31
Live views	4,871	4,499	3,584
Archive Views	13,287	11,939	14,337
Total Views	18,158	16,438	17,921

61. The Council has risk management arrangements in place which articulate the Council's risks, reported and reviewed on a quarterly basis at SMT, with further challenge and oversight by Cabinet, Scrutiny and the Governance & Audit Committee. The process is supported by a culture of open discussion and constructive challenge on performance and risk management issues. The Council's SMT continues to play an important assurance role with the Chief Executive and Directors regularly seeking assurance in relation to a number of key areas, including corporate safeguarding and parenting, procurement compliance, performance management and progress in relation to both internal and external audit recommendations.
62. The public and other stakeholders can share their views and provide feedback on Council services through the Council's Comments, Complaints and Compliments Policy. It reflects guidance given in the Welsh Government Model Policy and Guidance Paper for Handling Complaints, as well as guidance received from the Public Service Ombudsman for Wales and places a greater emphasis on a prompt resolution of complaints. Cabinet is informed annually of the number of complaints received.
63. The Council remains committed to public engagement with arrangements in place to ensure that citizen voice is part of the Council's planning and delivery arrangements. Robust engagement infrastructure allows effective engagement with citizens, communities, and partners, with the Council's Budget Consultation and the Ask Cardiff survey, which seek views on a range of Quality of Life and Quality of Services statements, serving as notable examples. The output of these informs Council priorities, supports the development of policy proposals and informs service planning. A programme of improvement work has focused on strengthening the links between the outputs of Equality Impact Assessments and the Council's engagement activity, ensuring engagement activity can more effectively target relevant stakeholders at the appropriate time and on issues of specific relevance. This programme of work has also focused on ensuring Equality Impact Assessment, where required, are routinely

completed, are of good quality and are given due regards within the Council's decision making process.

64. Regular meetings are held with institutional stakeholders to whom the Council is accountable, which include the Welsh Government and regulatory bodies such as Audit Wales. Efforts have also been made to foster open and effective relationships between the County Council and the six Community Councils in Cardiff through a Community Councils Charter ("the Charter"). It reflects the model Charter issued by the Welsh Government in the Local Government (Wales) Measure 2011 and is based on equality of partnership between the two tiers of local government.
65. The Cardiff Public Services Board (PSB) represents a statutory partnership of public and voluntary sector organisations, chaired by the Leader of the Council to deliver the city's Well-being Plan. The Well-being Plan, which responds to the evidence from the Well-being Assessment, focusses on the areas of public service delivery which fundamentally require partnership working between public service organisations. Cardiff PSB is supported by partnership governance and delivery arrangements, reporting by exception into the PSB on a quarterly basis. The Cardiff PSB met 5 times during 2024/25 and leads a co-ordinated strategic response to critical issues across the city's public services. The Council approved the Cardiff Local Wellbeing plan 2023/28 on 23 March 2023. Contained within the Well Being Plan is an appendix B which sets out for each PSB Member their respective strategic plans thus highlighting the Well Being Plan as a complementary document. The Cardiff Public Services Board (PSB) publishes an annual performance reports (Cardiff PSB Annual Report) in July each year.
66. The PSB sets out the priorities for partnership working, involving two or more public service organisations, in the PSB Wellbeing Plan. The PSB Wellbeing Plan is structured around the same 7 well-being objectives as the Council's Corporate Plan to ensure alignment of activity towards shared priorities.

C. **Defining outcomes in terms of sustainable economic, social, and environmental benefits.**

67. The administration set out its aspirations for the city in its policy statement "Stronger, Fairer, Greener".
 - **A stronger city**, with an economy creating and sustaining well-paid jobs, with an education system that helps our young people reach their potential, with good, affordable housing in safe, confident, and empowered communities, all supported by well-resourced, efficient public services.
 - **A fairer city**, where the opportunities of living in Cardiff can be enjoyed by everyone, whatever their background, where those suffering the effects of poverty are protected and supported, where a fair day's work receives a fair day's pay, and where every citizen is valued and feels valued.

- **A greener city** which, through our One Planet programme, takes a lead on responding to the climate emergency, which celebrates and nurtures biodiversity, with high-quality open spaces within easy reach for rest and play that are connected by convenient, accessible, safe sustainable transport options.

68. Where ‘Stronger, Fairer, Greener’ provided a clear articulation of the administration’s policy priorities, the Council’s policy framework translates these into organisational objectives with associated delivery milestones, key performance indicators and the necessary resources to ensure progress.

69. The Corporate Plan, therefore, plays a key role in translating the administration’s policy ambitions into deliverable organisational objectives. In this way, the Corporate Plan sets out what the Council wants to achieve and how it will organise itself to achieve it. In accordance with the requirements of the Well-being of Future Generations (Wales) Act 2015, the Corporate Plan is framed by Well-being Objectives, Steps and performance measures. The Corporate Plan is set at a strategic level and is supported by directorate delivery plans which, in turn, set out in greater detail how Corporate Plan objectives will be delivered, as well as how directorate business will be taken forward.

70. The Planning and Performance Framework is central to the Council’s corporate governance arrangements. The Framework sets out how the Council identifies and agrees what it wants to achieve, how it measures and reports progress and, where necessary, how it identifies and agrees actions to improve performance. There are, therefore, three distinct components to the Council’s Planning and Performance Framework:

- Identifying and agreeing what the Council wants to achieve: This is to ensure that there is a clear view of what success looks like across the organisation and with relevant partners, supported by realistic plans and budgets and with clear accountabilities, performance metrics and targets.
- Measuring and reporting progress: This is to ensure that performance reporting is timely, integrated, and contains appropriate details drawn from a range of performance sources. It also allows performance reports to be developed through a process of self-assessment. The performance reports inform robust performance dialogues involving the Council’s senior political and managerial leadership, and its wider political governance. The Council’s approach further ensures that its performance monitoring is fact-based and data-driven with performance assessment subject to challenge and support.
- Identifying and agreeing actions to improve performance: This is to ensure that performance discussions are improvement-focused, action-orientated, and that any identified improvement actions are tracked as part of the Council’s performance framework.

71. The development of the Annual Well-being Report, in effect the Council's self-assessment of performance, involves the political and managerial leadership of the Council, with enhanced roles for both Scrutiny and the Governance & Audit Committee. This will include:
- Directorate self-evaluation of service performance, governance & financial challenges, and priorities.
 - Performance and budget assurance sessions, led by the Leader, Cabinet Member for Finance, Modernisation and Performance, Chief Executive and Section 151 Officer with Cabinet Members and Directors
 - The Performance Panel, convened by the Chair of the Policy Review and Performance (PRAP) Scrutiny Committee, and involving the Chairs of each of the Council's Scrutiny Committees
 - Consideration by both the PRAP Scrutiny Committee and the Governance & Audit Committee
 - Consideration of the End-of-Year Assessment (the Annual Well-being Report) by Council.
72. A Mid-Year Self-Assessment for 2024/25 was considered by Cabinet on 12 December 2024, following engagement with the PRAP Scrutiny Committee. The report set out challenges in relation to managing the sustained increase in the complexity and scale of demand across Council services, ensuring continued service and financial resilience, workforce pressures and responding to new risks and issues. For example, the first 6 months of 2024/25 saw ISG Construction Ltd, the contractor responsible for delivering the Fairwater Community Campus, entering administration.
73. An end of Year Self-Assessment of Performance (Wellbeing Report) for the previous financial year is to be considered by Cabinet on 18 September 2025 and Council on 25 September. In line with the Council's approach, the Wellbeing Report will be considered by the Council Policy Review and Performance Scrutiny Committee and Governance and Audit Committee as part of this process.
74. Thematic Challenge Sessions are convened by Well-being Objective each January/February. The challenge sessions are chaired by the Leader and Cabinet Member for Finance, Modernisation and Performance and involve the lead Cabinet portfolio holders, Chief Executive, and relevant Directors. The challenge sessions consider progress and challenges in relation to each of the Well-being Objectives within the Corporate Plan, and provide an opportunity to consider priorities, steps, Key Performance Indicators, and targets for the year ahead.
75. The approach also allows for engagement with the Performance Panel each January/February. The Performance Panel allows the Chairperson of each Scrutiny Committee, to:
- Consider the Mid-Year Assessment and make recommendations for improvement as well as strategic policy suggestions for consideration as part of Corporate Plan development.

- Inform Corporate Plan development: with a focus on the priorities, steps, Key Performance Indicators, and targets proposed for inclusion within the revised Corporate Plan.

76. The Corporate Plan is part of the Council's Policy Framework, as set out in the Constitution of the Council. The Corporate Plan is therefore formally considered at Council and subject to consideration by all elected members. The Plan was also subject to formal pre-decision scrutiny, in February 2025, by all Scrutiny Committees, including the Policy Review and Performance (PRAP). The Corporate Plan is developed alongside the Council's Budget, thereby ensuring that the Council's resources are aligned behind the delivery of its policy priorities. The Corporate Plan and Budget are approved alongside one another by Council in February / March of each financial year. Both the Council Budget and Corporate Plan were approved on 6 March 2025
77. Financial uncertainty has resulted in the announcement of the final Budget Settlement from Welsh Government being delayed for the last two years, and this was also the case for the activity undertaken during 2024/25 in setting the budget for 2025/26. The Council's 2024/25 budget proposals ran from 8 January 2024 to 4 February 2024 whilst the budget consultation for 2025/26 budget proposals ran from 9 January 2025 to 5 February 2025. As outlined under principle B of this AGS, the Council is committed to inclusive and meaningful engagement.
78. In accordance with the Council's participation strategy, the Council's extensive engagement infrastructure is leveraged to ensure the budget consultation was as accessible as possible with a specific focus on engaging with seldom heard groups. Whilst significant improvements have been made in the number of seldom heard groups engaging with the Council's consultation, a focus must be maintained on increasing the overall number of responses and improving the response rates within some parts of the city and with some demographic groups. The consultation enabled members of the public to communicate their views on the budget proposals, with the budget consultation report providing a breakdown of results by demographic groups and deprivation quintiles. This allows decision makers to understand the views of different groups within the city and undertake decisions informed by citizen voice. Following the consultation process, there is demonstrable evidence of proposals being amended with one proposal not progressed and another progressed at a reduced level.
79. An incremental approach to the Council's Budget Strategy over the last few years is key to planning for future years. During 2024/25, Cabinet considered a Budget Strategy refresh on 18 July 2024 which refreshed the financial picture of the Medium Term that had been previously considered in provided in March 2024 as part of the 2024/25 budget setting report. The Medium Term Financial Plan is based on a set of assumptions that cover funding, service levels, demand pressures, council tax increases as well as the external economic factors of the UK and geopolitical factors. The approach needs to be fully encompassing with understanding of both local, national and international pressures and look to articulate the financial impact of said pressures. This needs regular refreshing and reviewing. The final refresh of assumptions culminated with the 2025/26 Council Budget report on 6 March 2025 which identified a medium term gap for 2026/27 to 2029/30 of £122 million.

80. In response to the service demand and budget pressures facing the Council in May 2024 the Cabinet initiated a comprehensive, politically-led assessment to review and redesign services and ways of working. The review process was guided by the principles of the Administration's 'Stronger, Fairer, Greener' policy agenda and the delivery of Corporate Plan priorities. Over the course of 2024/25 a detailed service and budget self-assessment was completed by all services with potential options for reform, improvement and efficiencies generated and considered through a cabinet-led process. In parallel, cross-cutting reviews of key corporate enablers were undertaken to identify service change and budget saving opportunities for the short-medium and long-term. This extensive programme of work underpinned the development of the Council's Corporate Plan 2025-28 and budget proposals for 2025/26. It also significantly strengthened the Council's approach to ensuring service and financial resilience over the course of the Medium-Term Financial Plan. To ensure that there is an appropriate focus, oversight and resources in place to drive the scale and speed of the change required in these key areas the Council has put in place enhanced programme and project management arrangements, reporting to the Cabinet.

81. Delivering the 'Stronger, Fairer, Greener' policy agenda will also require coordinated action by the Council and its partners. The Cardiff PSB, chaired by the Leader of the Council, brings together the city's public and third sector leaders, and builds on the long-established platform of partnership working in the city. The Well-being of Future Generations Act has placed in statute the role of PSBs and requires PSBs to publish an assessment of local well-being, a local well-being plan and annual progress reports.

D. **Determining the interventions necessary to optimise the achievement of the intended outcomes.**

82. As in previous years, it continues to be the case that all Cabinet and Council decisions taken by Members are supported by authored reports from Officers in respect to legal, people (HR), property and financial implications arising from the decision. These reports are also required to outline the economic, social, and environmental outcomes, member consultations, the key risks and alternative courses of action which are available.

83. To meet requirements of the Well-being of Future Generations (Wales) Act 2015, the Council has published well-being objectives and a well-being statement as part of the development of the Corporate Plan. The Corporate Plan does ensure ongoing consideration of the sustainable development principle with a focus placed on considering the five ways of working at the earliest stage of policy development. Policy development across the organisation is encouraged to consider:

- **Long term:** Defined as the trends that affect Cardiff both today and in the future.
- **Prevention:** Intervening earlier to prevent problems affecting citizens from occurring or worsening.
- **Involvement:** Engaging with citizens, particularly the most vulnerable in society.

- **Integration:** Working across boundaries to deliver the administration's policy agenda for the city.
- **Collaboration:** Working with others to have a greater impact.

84. The Council uses several sources of information to self-assess progress against Well-Being Objectives, including:

- **Progress against the Council's Key Performance Measures** – Several performance measures are identified within the Council's Corporate Plan which help show the progress made in delivering the Well-Being Objectives. Where applicable, targets are set against these performance measures to demonstrate the desired level of achievement. Performance measures are assigned a RAG status: GREEN where the measure is on or above target, AMBER where the result is within 10% of the target and RED where the result is greater than 10% from the target.
- **Progress against the Steps in each Well-being Objective** – The Council included a number of Steps in the Corporate Plan to help achieve the Well-Being Objectives. Monitoring the progress of these Steps provides an understanding of what has been achieved and where further work is required.
- **Inspection Reports** – The Council is subject to inspections from regulatory bodies including Audit Wales, Estyn (Education) and the Care and Social Services Inspectorate Wales (CSSIW). Their findings help the Council to assess areas of strong performance, as well as identifying areas that require improvement.
- **Surveys and Citizen Feedback** – The annual Ask Cardiff survey, as well as more specific consultation and engagement work, provide residents an opportunity to share their views on a wide range of the Council's services.
- **Finance Monitoring** – The Council's Outturn Report and Budget Monitoring Reports are considered by Cabinet and full Council throughout the financial year.
- **Feedback from Scrutiny Committee and the Governance and Audit Committee** – The Council responds to the issues raised and recommendations made by Committees, which help inform performance improvement.
- **Risk** – The Council's Corporate and Directorate Risks are considered as part of a rounded view of performance.

85. By using this information, the Council monitors progress but also identifies areas of improvement, celebrates success, and identifies areas where performance may not have been as good, and therefore the areas that may require further attention.

86. The Council also has in place a robust performance and accountability regime which involves the wider political governance of the Council. In developing the self-assessment of performance, the following steps have been undertaken to ensure a full and balanced assessment:

- Directorate Analysis of Performance
- Assurance Sessions convened by the Chief Executive with each Director.

- Assurance Sessions, convened by Cabinet, with the Chief Executive and the Council's Senior Management Team
- Performance Panel Review, convened by the Chair of the PRAP Scrutiny Committee, and involving the Chair of each of the Council's Scrutiny Committees.
- Consideration by the PRAP Scrutiny Committee

87. Communication to staff remained a key focus and to ensure staff were consulted and involved in decision making. Various channels of communication were used including the Chief Executive's Update, Core Brief, Staff Information messages, the Staff App, and DigiGov (the Council's HR system).

88. The engagement of citizens has continued to be an important means of identifying and designing services to meet the needs and expectations of service users and citizens in Cardiff in the context of budgetary constraints. Improvements have been identified and put in place to ensure that impact assessments are put in place to ensure that all groups are engaged when considering service change or budget proposals. To support project-based decision making, the Council continues to have in place a Business Case template using the Office of Government Commerce (OGC) "Five Case Model" but with a focus in ensuring that the process does not become overly bureaucratic and remains a value-added activity in delivering assurance on risks and opportunities. The Capital Programme development process requires a robust full Business Case to be allowed for consideration in the following year budget determination.

89. The Council's Budget Strategy is based on an incremental budgeting approach where budgets are informed to a greater extent by corporate priorities and the required future shape of the organisation. During the year 2024/25, the themes for savings in the Budget Strategy for 2025/26 were categorised as Efficiencies, Service Change and Income Generation and were a reflection of the challenging financial climate with inflationary costs and demand pressures exceeding funding increase changes. During 2024/25, four budget monitoring reports issued were issued providing further detail on financial monitoring performance of these budget proposals. The achievement of budget savings was and remains a key financial risk for the Council when setting its budget for the following year particularly when operating within a constrained financial climate with significant demand pressures in social services and education.

90. In respect to Council subsidiaries, during 2024/25 this work has progressed and a subsidiary questionnaire has been completed by the relevant directorates. This has been complemented by the development of clearer roles and terms of reference for individual officers in order to clarify where they are representing the subsidiary or the Council has client.

91. Our approach in securing Community Well-being Benefits (CWB) and Social value is centred upon delivering commitments offered by bidders over and above the primary contract requirements and typically in higher value contracts over £250,000 but where opportunities exist at lesser value they will be sought as well. The Senior Strategy Officer for Social Value works alongside the Community Wellbeing Benefits Strategic Board in order to encourage participation across directorates and

contractors whilst monitoring the social value commitments once contracts are signed and awarded. Each quarter the number of commitments that have been delivered during the quarter are reported with annual figures provided at the end of the financial year. The approach and delivery of CWB is shared across the Ardal Partnership and Council's across Wales through the WLGA procurement network and the CWB quarterly newsletter. An area for development is working towards a model where the Council identifies priority areas which will benefit from CWB as part of the tender process so bidders can target their CWB commitments in accordance with our local area needs.

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

92. Decision making responsibilities and authority are clearly set out in the Council's Constitution. It documents the roles and relationships for decision making, between the Full Council, the Cabinet, Scrutiny, and other Non-Executive Committees. It also details decisions delegated to senior officers through the different management tiers.
93. The Cabinet is the part of the Council which is responsible for most major decisions. The Cabinet is made up of the Leader elected by the Council, and up to nine other portfolio Cabinet members whom he/she nominates for approval by the Council. The legislation now provides for Cabinet Members to job share and that continued to be the case for 2024/25 with two portfolios being shared. The Cabinet must make decisions which are in line with the Council's overall policies and budget. If it wishes to make a decision which is outside the budget or policy framework, this must be referred to the Council to decide. As a member – led authority, there is a commitment and focus on delivering strong leadership.
94. Our Chief Executive is the most senior member of staff and leads responsibility for overall management and for the Senior Management Team. The Statutory roles of the S151 Officer (Finance) and the Monitoring Officer continue to be discharged by the Corporate Director (Resources) and the Director of Governance and Legal Services, respectively.
95. All new Officers undertake the appropriate level of induction which includes a suite of mandatory e-learning training modules. Each mandatory training module has its own target date for full compliance. The mandatory training modules for all staff cover Corporate Safeguarding, Cybersecurity, Data Protection, Fraud Awareness, Introduction to Welsh Language, Violence Against Women and Domestic Violence, Modern Slavery and Children's Rights. The performance against each modules are reported at Directorate and Senior Management Level. Looking forward to 2025/26 two new mandatory training modules have been launched which relate to Sexual Harassment at Work and Equality, Diversity and Inclusion. The mode of delivery for Cyber Security is different in that it is composed of bite size monthly information but compliance is very closely monitored. There remain training modules designated as mandatory for those staff who perform particular roles, and these modules include VAT Awareness, Payment Card Industry and Buying Responsibly. We communicate our values, objectives, policies and procedures to new staff and existing staff and Members through induction and engagement programmes.

97. The in-house Cardiff Manager Programme represents a commitment to increasing the learning and development of staff with line management responsibilities. The programme continues to be offered more widely across the Officer body without the requirement to sit a formal ILM level 3 qualification.
98. Officer performance is primarily evaluated through the Council's Personal Review process, which provides a framework for employees and managers to discuss work performance and behaviour, as well as to identify learning and development needs. It enables employees to be clear about their roles, responsibilities and the behaviours expected of them whilst giving a clear understanding of how their job and efforts contribute to the Council's objectives. Member Personal Reviews are also in place to help them update their knowledge and learn new skills, where required, to be more effective in supporting their communities. The Cardiff Council Academy delivers a comprehensive suite of learning and development programmes and courses which can be accessed and delivered remotely.
99. The Council's Workforce Strategy has employee health and well-being as a priority. The Council continues to support the 'Time to Change' Pledge, has been recognised as a Level 2 Disability Confident Employer with the accreditation having been extended to October 2026, and continued to adhere to the Dying to Work Charter and the Corporate Health Standard Silver Award.
100. Cabinet in May 2025 considered the initial impact assessment of the Welsh Government Bus Services (Wales) bill, which aims to change the way bus services are governed, planned and delivered e.g. via franchising. Whilst the potential impacts of bus reform are unclear at this stage, it is essential that council in its respective roles undertakes an early impact assessment. This includes ensuring that, as shareholder, the Cardiff Bus Board has its own impact assessment of proposals and options set out in the proposed regulations. The Council will need to determine how the options in regulations impact on its shareholding, value inherent in that and its level of control and influence.
101. The Corporate Director Resources has both overall responsibility for the financial administration (S151 Officer) and the information governance arrangements of the Council (SIRO). The Council's financial management arrangements conform to the governance requirements of the Role of the Chief Financial Officer in Local Government which is set out in the CIPFA Financial Management Code (2020).
102. The Council continues to consider its financial management against the CIPFA Financial Management Code (the Code). The focus of the Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management. The financial resilience of this Council and other local authorities continued to be tested in 2024/25. The Code is intended to support good practice in financial management and translates principles of good financial management into a series of standards against which Local Authorities should measure themselves.
103. Building on previous assessments undertaken, a further exercise was conducted during 2024/25 against the FM code and the results presented to the Section 151 Officer to identify opportunities for improvement. The new outcome from this exercise

was a need to progress with replacing the existing corporate systems including finance and procurement and look to maximise the opportunities arising from this to improve efficiencies, accuracy and timeliness of information. During 2025/26, this project will agree its requirement scope with a view to commencing a procurement process in Autumn 2025. It is recognised that this will be a project that needs very robust governance and stakeholder engagement in order to ensure cost and delivery time are managed effectively.

104. There continues to be a retained a focus on financial resilience through evidenced spending plans underpinned by robust funding strategies, a continuing refresh and revision of cost and funding assumptions for the Financial Medium Term with a need to ensure the needed level of budget savings are identified and delivered. Underpinning these priorities is the need to ensure that the appropriate level of capacity and skills is available throughout the period and the areas of need.
105. The requirements of the Code and the need for evidence continue to be a major consideration in the development of the Council's key financial strategies such as the Medium-Term Financial Plan, Capital Strategy, the Treasury Management Strategy and The Housing Revenue Account Business Plan.

F. Managing risks and performance through robust internal control and strong public financial management.

106. Risk management is an integral part of strategic decision making, forming a key element of business planning, budget proposals, budget strategy, and programme and project considerations. A Corporate Risk Register (CRR) is maintained and reviewed by SMT each quarter to ensure it includes key risks to the corporate vision, objectives, and priorities. The Corporate Risk Register was reported to Governance and Audit Committee throughout 2024/25 to provide an opportunity for comment and questioning on the status of corporate risks and whether or not management response is proportionate.
107. The Risk Management Strategy and Policy continued to be supported by a nominated Member Risk Champion, Senior Officer Risk Champion, and a network of Directorate Risk Champions. This process is designed to ensure clear ownership of risks which are identified, reviewed, and escalated systematically each financial quarter. A target for improvement has been to ensure that all corporate risks have considered and actioned target dates for individual risk action. The Council participates in the Core Cities Risk management group to provide meaningful benchmarking and best practice to be shared across the group on how each council has identified corporate risks and horizon scanning emerging risks.
108. The Council's five standing Scrutiny Committees are designed to support the Cabinet in providing accessible, efficient, and effective services for citizens. There were 43 Scrutiny Committee meetings held during the municipal year 2024/25 compared to 48 in 2023/24. Two meetings were held as joint committees between two individual scrutiny committees where they determined that resources were best combined for a particular scrutiny..

109. Scrutiny Committees undertake pre-decision scrutiny, policy monitoring and review and launch in-depth inquiries to help the Cabinet develop and review policies and services. Most recommendations raised to Cabinet following Scrutiny Inquiries are fully accepted. A number of the Council's collaborative activities are governed by Joint Committees which can be identified on the Council's website.
110. The Council has robust arrangements for internal control which are set out within the three assurance statements contained within this AGS from the Audit Manager, Governance and Audit Committee and Senior Management, respectively.

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

111. The Council continues to aim to ensure that all reports for the public and other stakeholders are written in a fair, balanced and understandable way. It remains the case that there is a need to achieve a balance between providing full and complete information to demonstrate clear transparency without being onerous or overly complex.
112. The Council also aims for information to be easy for the Council and the public to find and use. In which outlines the types of information that should be routinely available. In doing so, the Council aligns its approach with the Information Commissioner's updated model publication scheme, which sets out the classes of information that should be routinely available. Following a recent review, the Council confirms that it meets the requirements of the updated model publication scheme. Where information is not published due to practical constraints such as challenges in making certain information easily accessible it remains available upon request through the Freedom of information process.
113. In addition, the Council upholds the rights of individuals under the UK Data Protection Regulation (UK GDPR), ensuring that personal data is handled lawfully, transparently, and securely. This includes respecting individual's' rights of access, rectification, and erasure, and maintaining robust governance practices to protect personal information through regular internal reviews.
114. The AGS is an assessment of the governance of the Council applied to the 'Delivering Good Governance in Local Government' CIPFA / SOLACE framework, as outlined in the Assessment Process and Summary. SMT hold an action plan of significant governance issues, representing an open disclosure of the most prominent issues of governance which require attention following the Senior Management Assurance Statement review. Progress on the items in the AGS Action Plan for 2024/25 are included in the following section.
116. At the end of March 2024, the Council approved new governance arrangements for discharging the Council's role as corporate trustee, comprising the establishment of:

(i) a Trusts Cabinet Committee, authorised to exercise the Council's functions as corporate trustee, including the adoption of appropriate policies and procedures; and

(ii) an Independent Trusts Advisory Committee, comprising of 3 independent members of the Standards and Ethics Committee, authorised to consider any Trusts proposals where the Council has a serious conflict of interests (in line with Charity Commission guidance), and to make a recommendation/s to the Trusts Cabinet Committee on whether or not the proposal should be agreed, with or without modification/s, in the best interests of the Trust, having regard to all relevant issues and advice.

The new governance arrangements were subject to pre-decision scrutiny by the Policy Review and Performance Scrutiny Committee in March 2024 and March 2025, with a number of recommendations made and accepted (fully or partially).

117. In March 2025, the Trusts Cabinet Committee held its inaugural meeting and noted the review of Council trusts being carried out by a multi-disciplinary team of officers, improvements being made to databases and processes, and a forward work plan for forthcoming Trusts decisions. In line with Charity Commission guidance, a separate Conflicts of Interest Policy for Council Trusts was approved, along with officer delegations for dealing with routine operational Trusts matters, whilst reserving significant Trusts decisions to the Committee. The next meeting of the Trusts Cabinet Committee has not yet been scheduled, but is likely to be held in Autumn 2025.
118. Each May (beginning of the Municipal Year), The Council agrees composition of Committees through their size, terms of reference and allocation of seats. During 2023/24 the majority of meetings encompassed hybrid meeting technology. The Council's Constitution was not changed during 2024/25 but a review was undertaken at the Constitution and changed early in the following year in May 2025. Council has appointed a number of Committees to discharge regulatory and scrutiny services and they deliver annual reports on their performance and findings.
119. On 26 September 2024, Council considered and approved the settlement of Landfill Tax dispute with HMRC. As mentioned in the Governance & Audit Committee statement, there was an agenda item in January 2025 where officers were questioned in order to establish if any further review or line of enquiry was required. Whilst, the Committee was satisfied that there was no additional line of enquiry there continues to be an emphasis on assurance arrangements for compliance, with further layers in place such as a culture of professional curiosity and escalation being promoted. This improvement is acknowledged and incorporated in the AGS Action Plan for 2025/26 in ensuring a proportionate level of assurance within the Compliance environment of each directorate.
120. Prior to services being delivered through third parties or via joint working arrangements, the Legal Services Team assist Directorates to ensure responsibilities and accountabilities for governance and risk management are adequately documented. The risk management strategy and policy require clear risk management arrangements in whichever model of service delivery is used.

121. Peer challenges, reviews, and inspections from regulatory bodies are welcomed by Cardiff Council to provide assurance over service delivery or identify opportunities for improvement.

2024/25 AGS Action Plan – Significant Governance Issues

122. An action plan of significant governance issues is owned by SMT and is formally reviewed and updated on a bi-annual basis. The review is supplemented by Challenge sessions for each Directorate chaired by the Chief Executive and accompanied by the Corporate Director of Resources. The four areas considered for 2024/25 consisted of one action brought forward and three new actions. The actions and progress to date are set out below.

ACTION: Extend the assurance on the quality of performance reviews through evidence gathering at Directorate level.

Directorates have targeted the quality of the performance reviews whilst looking to ensure that full compliance of 100% is also achieved. In their review of their assessment on performance reviews directorates have targeted communication to managers and staff and have received reports back in term of what has been achieved. In addition, Senior Management Team have agreed that for 2025/26 the 8 mandatory training modules will be reported for compliance with non-conformance making it not possible for an individual to be rated as achieving or higher. **CLOSED**

ACTION - Strengthen arrangements to ensure the systematic completion of high-quality Equality Impact Assessments (EIAs) and ensuring due regard for EIAs within the decision-making process.

Senior Management Team receive regular reports which screen each prospective Cabinet Report for EIA need and tracking that it has been completed. The EIA is independently reviewed in order to ensure that the quality is of an expected standard. **CLOSED**

ACTION - Enhance arrangements to ensure that consultation and engagement is undertaken with relevant stakeholders at the appropriate time, where this is identified through the Equality Impact Assessment process.

Building on establishing a systematic completion of EIAs, a specific Engagement assurance question is considered by each directorate in respect to ensuring that there is an understanding of who needs to be involved in any decision about changes to my services, and why, in any consultation or engagement activity, that the views of hardest to reach groups are considered and that all statutory requirements in relation to consultation and engagement are met. Having considered the evidence available to them, ten of the twelve Service / Directorates rated themselves as Strong or greater with only two areas identifying themselves as mixed. Both of those directorates have identified specific actions for 2025/26 which are primarily looking to ensure that all activities across the directorate provide full assurance. **CLOSED**

ACTION - Ensure that all affected directorates undertaken the subsidiary questionnaire and having reflected on the findings update their annual assessment.

The subsidiary questionnaire has been completed for each relevant directorate and the findings have been used to inform the assurance level on partnerships. **CLOSED**

2025/26 AGS Action Plan – Significant Governance Issues

123. Having considered the actions arising from the 2025/26 AGS Action Plan and the overall Annual governance Statement it is proposed that all four actions are closed from 2024/25. Having considered the areas where individual directorates considered themselves mixed or primarily strong then actions have been proposed to strengthen assurance during 2025/26. The 2025/26 AGS Action plan is therefore set out below.

ACTION – Building on existing measures in place, to ensure there is a proportionate level of application of assurance in respect to the Control environment throughout each directorate and to ensure high risk areas are prioritised.

ACTION– Building on existing measures in place, to ensure there is a proportionate level of application of assurance in respect to the Compliance environment throughout each directorate and to ensure high risk areas are prioritised.

ACTION - Taking the opportunity created by new senior management structures to reinforce key messages, and to build clarity and depth to the assurance environment in new directorates covering areas of risk.

Certification by the Leader of the Council and the Chief Executive

Councillor Huw Thomas, Leader of Cardiff Council

Date:

Paul Orders, Chief Executive

Date: