

# Minor Joint Committees in Wales

## Annual Return for the Year Ended 31 March 2024

Accounting statements 2023-24 for:

Name of  
Committee:

PORT HEALTH

	Year ending		Notes and guidance
	31 Mach 2023 (£)	31 Mach 2024 (£)	
<p>Please round all <b>figures to</b> nearest £. Do not leave any boxes blank and report £0 or nil balances. <b>All figures must agree to the underlying financial records for</b> the relevant year.</p>			
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	33,420	0	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	133,101	169,491	Total amount of income received/receivable in the year from levy/contribution from principal bodies.
3. (+) Total other receipts	1,210	890	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-144,290	-151,349	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	-23,441	-19,032	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	0	0	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
<b>Statement of balances</b>			
8. (+) Debtors	25,957	29,885	Income and expenditure accounts only: Enter the value of debts owed to the Committee at the year-end.
9. (+) Total cash and investments	129,624	128,755	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	-155,581	-158,640	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the Committee (except borrowing) at the year-end.
<b>11. (=) Balances carried forward</b>	0	0	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

## Annual Governance Statement

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2024, that:

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

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

## Additional disclosure notes\*

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

1.

2.

3.

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

## Committee approval and certification

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

<p><b>Certification by the RFO</b></p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2024.</p>	<p><b>Approval by the Committee</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature:</p> 	<p>Minute ref: Agenda item 9</p>
<p>Name: Christopher Lee</p>	<p><b>Chair signature:</b></p> 
<p>Date: 26/6/2024</p>	<p>Name: Cllr Helen Lloyd Jones</p> <p>Date: 28 November 2024</p>

# Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2024 of **Cardiff Port Health Authority**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 and guidance issued by the Auditor General for Wales.

## Audit opinion: Unqualified

On the basis of my audit, in my opinion no matters have come to my attention to give cause for concern that, in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislative and regulatory requirements have not been met;
- is not consistent with the Authority's governance arrangements; and
- that the Authority does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

## Other matters and recommendations

I draw the Authority's attention to the following matter which does not affect my audit opinion but should be addressed by the Authority.

- Regulation 15 of the Accounts and Audit (Wales) Regs 2014 requires the Annual Return to be both properly certified by RFO and approved by the Chair of the Committee or Council meeting receiving the Return on or before 30 June.
- As no approval had been given before the deadline, Cardiff County Council as administering authority had not provided proper opportunity for the exercise of electors' rights of inspection of an approved set of 'the accounts to be audited' under Section 30 of the Public Audit (Wales) Act 2004.
- Regulation 15 requires publication of a statement setting out the reasons for noncompliance and the arrangements being put in place for securing certification.
- An addendum to the Audit Notice has been published on the Cardiff County Council website to notify electors of their inspection rights over an unapproved Annual Return as audited and of the arrangements in place for a full meeting of the Council to approve the Annual Return.
- We recommend that the Council reviews the arrangements for approving the Annual Return to ensure compliance with Regulation 15 for the Annual Return covering the 2024-25 financial year.

There are no further matters I wish to draw to the Authority's attention.



**Richard Harries, Engagement Lead, Audit Wales**  
For and on behalf of the Auditor General for Wales

**Date: 29 November 2024**

# Annual internal audit report to:

Name of  
Committee:

PORT HEALTH

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2024.

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

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	No"	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	Yes				<p>Review of records showed that appropriate books of accounts have been properly kept throughout the year through Cardiff Council's main accounting ledger, SAP.</p> <p>Cardiff is constituted as a Port Health Authority and not a joint board/committee. Port Health is included as part of the Shared Regulatory Services Joint Committee under a joint working agreement with Bridgend and Vale of Glamorgan Councils. The budget for Port Health is included in the budget for the SRS as a Cardiff-specific service.</p> <p>Accounts are prepared in accordance with <i>the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24</i> (for financial years commencing on or after 01.04.2023) and the <i>Service Reporting Code of Practice (SeRCOP) 2023/24</i> (which applies to all local authority services throughout the UK from 01.04.2023 for the preparation of 2023/2024 budgets and performance indicators).</p> <p>The draft budget for 2023/2024 was presented to the meeting on 09.02.2023. Appendix A shows that the authority-specific budget for 2023/2024 was £1.562m, an increase of £94k.</p>
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	Yes				<p>The auditor identified that the Body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for under the accountable body (Cardiff and Vale of Glamorgan Council's VAT registration) with the necessary disclosures and permissions being sought from HMRC.</p> <p>Cardiff Council remains responsible for the central recharges, and the Vale of Glamorgan for the daily expenditure (salaries, supplies &amp; services, etc.)</p>
3. The Committee assessed the significant risks to achieving its	Yes				<p>The auditor reviewed the records held of meetings relating to the Port Health Authority.</p>

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	No*	N/A	Not Covered**	
objectives and reviewed the adequacy of arrangements to manage these.					<p>It was noted that the Shared Regulatory Business Plan for 2023/2024 was approved at the meeting on 21.06.2023. The meeting on 27.09.2023 updated the Joint Committee on the work of the service and progress toward completing the actions in the Business Plans. There is no separate business plan for Port Health.</p> <p>The Business Plan states, at para. 1.1 to the covering report, that it reflects the aspirations set out in each of the participant Councils' corporate plans, along with the national priorities agreed for Regulatory Services in Wales. It also has a line of sight to the corporate priorities of the respective Councils (para 1.2). Port Health is noted in the business plan as one of the key services offered and is a specific service for Cardiff and Vale of Glamorgan Councils (as noted in the details of approved authority specific services in section 4 (Budget)).</p> <p>One of the key actions for 2023/2024 was stated as to develop and adopt the Port Health Plan for 2023/2024. The business plan contains a risk register for the SRS as a whole.</p>
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	Yes				<p>Review of the committee minutes and other records showed that annual precepts are calculated and regularly monitored by the accountant.</p> <p>Expenditure totalled £170,053. The levy was £169,491 and there was additional income from water sampling totalling £890. There was no contribution from reserves during the year as the balance had been brought to zero in the previous year.</p> <p>Matters relating to Port Health accounts were reported to the Shared Regulatory Services Joint Committee during 2023/2024 as part of updates on SRS financial matters.</p> <p>It was also noted that income and expenditure are regularly monitored by the SRS Accountant.</p>
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	Yes				<p>The Council's Tax Base calculation is an annual exercise that is used by the Welsh Government (WG) for the distribution of Revenue Support Grant. It is also used by the Council for calculating the Council Tax charges for each year.</p> <p>It is essential that the Council Tax Base is set in order that it can be submitted to the Welsh Government and used by Councils and levying bodies to set precepts. For 2023/2024, it was set by Cabinet at the meeting on 15.12.2022.</p> <p>Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.</p>

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	No*	N/A	Not Covered**	
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			Yes		Analysis of SAP (KSB1) for the overall cost / profit centre position QA001 and QA002 did not identify any Imprest account reimbursements (doc numbers starting with 19 - Direct Payments). There are no imprest account transactions on the Cardiff Council ledger.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	Yes				The auditor reviewed SAP and the supporting information for the annual return. It was noted that staffing costs, as shown on the income and expenditure spreadsheet, totalled £151,348.53.
8. Asset and investment registers were complete, accurate, and properly maintained.	Yes				There are no tangible fixed assets (zero balance on annual return).  Current assets include cash & investments (held by Cardiff Council) (£128,755.16) and debtors (£29,885.00).

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to the Committee)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	Yes				Discussion and review of records showed that monthly and year-end bank account reconciliations for inter companies were undertaken as part of the council wide year- end bank reconciliations, and any imbalances rectified during the course of the year.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	Yes				The accounting statement (detailed within this return) is prepared from figures based in SAP.

For any risk areas identified by the Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to Committee)
	Yes	No*	N/A	Not covered**	
11.					
12.					
13.					


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

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

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

### Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the Committee (including preparation of the accounts) or as a member of the Committee during the financial years 2022-23 and 2023-24. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Susan Powell
Signature of person who carried out the internal audit: 
Date: 03.05.2024