



24 Cathedral Road / Heol y Gadeirlan  
Cardiff / Caerdydd  
CF11 9LJ  
Tel / Ffôn: 029 20 320500  
Fax / Ffacs: 029 20 320600  
Email / Epost: wales@wao.gov.uk  
www.wao.gov.uk

Mr Darren Millar AM  
Chair of the Public Accounts Committee  
National Assembly for Wales  
Cardiff Bay  
Cardiff CF99 1NA

Date: 5 March 2014  
Our ref: HVT/2096/capt  
Page: 1 of 2

**Inquiry into Senior Management Pay - WLGA additional information**

I have reviewed the additional information papers prepared by the WLGA for consideration by the Public Accounts Committee on 6 March 2014.

Whilst I have not researched the detail behind the information in Annex 1 and graphs in Annex 3. I would point out that Annex 1 relates to the 2009/10 and 2010/11 audit years. It is also not clear which year(s) the comparative graphs in Annex 3 relate to and the supporting paper does not make this clear.

As Annex 2 contains 'screen shots' of the financial statements for Welsh Councils, and, as it is taken from the council's financial statements, this should of course be the same information used in my memorandum submitted to the Public Accounts Committee on 6 February. I have however checked the Chief Executive's salaries for 2012/13 reported by WLGA against those in Figure 8 of my memorandum, and have the following observations to make:

Bridgend County Borough Council Page 3	The salary reported in Figure 8 of my memorandum is the sum of the two post holder's salaries disclosed in the WLGA screen shot.
Caerphilly County Borough Council Page 4	The WLGA screen shot shows only the 2011/12 figures and not those for 2012/13 as suggested by the title to Annex 2.

Cardiff County Council Page 4	The WLGA screen shot shows Salary, fees and allowances totalling £191,664. My memorandum gives the salary at £183,726, as my local audit team confirmed that additional allowances of £7,938 were included in the financial statements disclosure.
Newport City Council Page 15	The WLGA screen shot shows salary of £33,659, with a note to say the Chief Executive took up office on 1 January 2013. For comparison purposes, my memorandum annualised this figure.
Swansea (City and County of) Page 19	The WLGA screen shot does not show an extract from the financial statements that includes the Chief Executive's salary.
Vale of Glamorgan Page 21	The £133,565 in my memorandum is the sum of the Chief Executive's salary of £48,810 (until 31/7/2012) and the Managing Director salary of £84,755 from 1 August 2012
Returning officer's remuneration	Where the financial statements note (as in the WLGA screen shots) the returning officer remuneration and state that this has been included in the Chief Executive's salary, my memorandum excluded this to give better comparative figures. This applies to: <ul style="list-style-type: none"><li>• Flintshire;</li><li>• Monmouthshire; and</li><li>• Torfaen.</li></ul>

I hope this is helpful to the Committee's consideration of the WLGA evidence.

Yours sincerely



**HUW VAUGHAN THOMAS**  
**AUDITOR GENERAL FOR WALES**