

Pecyn Dogfennau



Wendy Walters
Prif Weithredwr,
Chief Executive,
Neuadd y Sir, Caerfyrddin. SA31 1JP
County Hall, Carmarthen. SA31 1JP

DYDD GWENER, 17 IONAWR 2020

AT: HOLL AELODAU'R PWYLLGOR ARCHWILIO

YR WYF DRWY HYN YN EICH GALW I FYNYCHU CYFARFOD O'R **PWYLLGOR ARCHWILIO** SYDD I'W GYNNAL YN **SIAMBR, NEUADD Y SIR, CAERFYRDDIN, AM 10.00 YB AR DYDD GWENER, 24AIN IONAWR, 2020**, ER MWYN CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD ATODEDIG.

Wendy Walters

PRIF WEITHREDWR



AILGYLCHWCH OS GWELWCH YN DDA

Swyddog Democrataidd:	Martin S. Davies
Ffôn (Llinell Uniongyrchol):	01267 224059
E-bost:	MSDavies@sirgar.gov.uk
Cyf:	AD016-001

PWYLLGOR ARCHWILIO

**AELODAETH:
8 AELOD O'R CYNGOR AC 1 AELOD ALLANOL Â PHLEIDLAIS**

GRŴP PLAID CYMRU – 4 AELOD

- 1. Y Cyngorydd Kim Broom**
- 2. Y Cyngorydd Karen Davies**
- 3. Y Cyngorydd Gareth John**
- 4. Y Cyngorydd Elwyn Williams**

GRŴP LLAFUR – 2 AELOD

- 1. Y Cyngorydd Tina Higgins [Cadeirydd]**
- 2. Y Cyngorydd Bill Thomas**

GRŴP ANNIBYNNOL – 1 AELOD

- 1. Y Cyngorydd Giles Morgan [Is-Gadeirydd]**

GRŴP ANNIBYNNOL NEWYDD – 1 AELOD

- 1. Y Cyngorydd Louvain Roberts**

AELOD ALLANOL Â PHLEIDLAIS (1)

Mrs. Julie James

AGENDA

1. YMDDIHEURIADAU AM ABSENOLDEB.
2. DATGANIADAU O FUDDIANNAU PERSONOL.
3. Y DIWEDDARAF YNGHYLCH AR CYNLLUN ARCHWILIO MEWNOL 2019/20. 5 - 28
4. BLAENRHAGLEN GWAITH. 29 - 34
5. COFRESTR RISG CORFFORAETHOL CYNGOR SIR CAERFYRDDIN. 35 - 52
6. ARCHWILIAD MEWNOL GRANT RHAGLEN CEFNOGI POBL 2019/20. 53 - 56
7. AMGUEDDFEYDD. 57 - 68
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9. YSTYRIED Y DOGFENNAU CANLYNOL PARATOWYD GAN SWYDDFA ARCHWILIO CYMRU:-
 - 9.1 LLYTHYR ARCHWILIO BLYNYDDOL CYNGOR SIR GAERFYRDDIN; 95 - 100
 - 9.2 CYNGOR SIR GAERFYRDDIN MEMO CYFRIFON TERFYNOL; 101 - 116
 - 9.3 ADRODDIADAU LLEOL SWYDDFA ARCHWILIO CYMRU; 117 - 134
 - 9.4 ADRODDIADAU CENEDLAETHOL SWYDDFA ARCHWILIO CYMRU. 135 - 136
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Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWYLIO

24 IONAWR 2020

Y DIWEDDARAF YNGHYLCH AR CYNLLUN ARCHWILIO MEWNOL 2019/20

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad.

Y Rhesymau:

Cyflwynir adroddiad cynnydd yn rheolaidd bob tro mae'r Pwyllgor Archwilio yn cyfarfod.

Ymgynghorwyd â'r pwyllgor craffu perthnasol :

AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL**Angen i'r Cyngor wneud penderfyniad:** AMHERTHNASOL**YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:**

Cynghorydd David Jenkins

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y**Gwasanaeth:**

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:Pennaeth Refeniw a
Chydymffurfio Ariannol**Rhif ffôn:** 01267 246223**Cyfeiriad e-bost:**HLPugh@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Committee

24th January 2020

INTERNAL AUDIT PLAN 2019/20 UPDATE

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

To provide Members with progress of the Internal Audit Plan. The following Reports are attached:

REPORT A (i) Internal Audit Plan 2019/20 Progress Report

REPORT A(ii) Internal Audit Plan 2019/20 Recommendations Scoring Matrix

REPORT B Summary of Completed Final Reports Relating to Key Financial Systems (April 2018 to date)

A Summary of Final Reports for the Key Systems completed during the last Quarter is attached.

1	Debtors
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REPORT C Priority 1 Recommendations Relating to Reviews of Other Systems and Establishment Audits

This Section includes reviews completed since April 2018 where systems have one or more Fundamental Control Weaknesses or involve reviews which the Chair of Audit Committee and the Head of Revenues and Financial Compliance have agreed should be brought to the Committee.

1	Property Management
2	Schools Deficits and Surpluses

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: **Helen Pugh**

Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance YES	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **Helen Pugh Head of Revenues and Financial Compliance**

1. **Scrutiny Committee:** Not Applicable
2. **Local Member(s):** Not Applicable
3. **Community/Town Council:** Not Applicable
4. **Relevant Partners:** Not Applicable
5. **Staff Side Representatives and other Organisations:** Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2019-22	AC 22-03-19	Internal Audit Unit

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2019/20										
2019/20	% Plan Completion to Date	52.8%			60% Target December 2019					
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Chief Executive									
1119001	PMP Function - Recruitment	10							0.0	
1119002	PMP Organisational Development	12							0.0	
1119003	Legal	8							0.0	
1119004	Democratic Advice and Support	8							0.0	
1119005	Financial Management Other	5							0.0	
1119006	Chief Executive Grants (SCWDP Grant)	8	*	*	*				2.4	Commenced
	Total Audit Days for Department	51							2.4	
	Information & Communications Audit									
2119001	Security of Information	10	*	*	*				3.0	Commenced
2119002	Licensing	10	*	*	*	*			7.5	Field Work Complete
2119003	Communications	10	*	*	*	*			7.5	Field Work Complete
2119004	Computer Assisted Audit Testing (CAATs)	25							0.0	
2119005	Chief Executives Systems:	10	*	*	*				3.0	Commenced
2119006	Corporate Services Systems:	8	*	*	*				2.4	Commenced
2119007	Education & Children Services Systems	10							0.0	
2119008	Communities Systems	15	*	*	*				4.5	Commenced
2119009	Environment Systems	15	*	*	*				0.0	
2119010	Corporate File Plan	10	*	*	*				3.0	Commenced
2119011	Financial Management Other	5	*	*	*	*	N/A	N/A	5.0	Complete
	Total Days Computer Audits	128							35.9	
	Regeneration & Policy									
3119001	TIC	10							0.0	
3119002	Coroners / other services	10	*	*	*				3.0	Commenced
3119003	Partnership Arrangements	10							0.0	
3119004	Call Centre	8	*	*	*	*	*		7.2	Draft Report Issued
3119005	Print Commissioning	8	*	*	*	*	*		6.0	Field Work Complete
3119006	Community Safety	8	*	*	*	*	*		7.2	Draft Report Issued
3119007	Sponsorship /Tourism/Marketing	10	*	*	*	*	*	*	10.0	Complete
3119008	Property & Estate Management	10							0.0	
3119009	Swansea Bay City Deal - Accounts Return for WAO	10	*	*	*	*	*	*	10.0	Complete
3119010	Wellness Centre	10							0.0	
3119011	Regeneration Strand 1	10	*						0.0	Pre Audit Meeting
3119012	Regeneration Strand 2	10	*						0.0	Pre Audit Meeting
3119013	Regeneration Strand 3	10	*						0.0	Pre Audit Meeting
3119014	Regeneration Strand 4	10	*	*	*	*	*		9.0	Draft Report Issued
3119015	Financial Management Other	5							0.0	
	Total Audit Days for Department	139							52.4	
	Education & Children									
4119001	Sensory Impairment	8							0.0	
4119002	Children & Young People Participation	10							0.0	
4119003	Education Other Than At School (EOTAS) - (Seren)	10	*	*	*	*			7.5	Field Work Complete
4119004	Music Services for Schools	6	*						0.0	Pre Audit Meeting
4119005	Youth Offending & Prevention Service	10							0.0	
4119006	Adoption & Fostering	10	*	*	*	*	*		9.0	Draft Report Issued
4119007	Education Welfare	10	*	*	*	*	*		7.5	Field Work Complete
4119008	Safeguarding	10							0.0	
4119009	Financial Management Other	5	*	*	*	*	*	*	5.0	Complete
4119010	School Admissions	10	*	*	*	*	*		7.5	Field Work Complete
4119011	Schools DBS	8							0.0	
4119012	Schools Recruitment & Teachers salaries	10							0.0	
4119013	Schools - Governance and Governors	10							0.0	
4119014	School Meals, Free Meals & Primary Free Breakfast Services	10	*	*	*	*	*		9.0	Draft Report Issued
4119015	Schools Questionnaires 1/4	8	*	*	*	*	N/A	N/A	8.0	Complete
4119016	Schools Questionnaires 2/4	8	*	*	*	*	N/A	N/A	8.0	Complete
4119017	Schools Questionnaires 3/4	7	*	*	*	*	N/A	N/A	7.0	Complete
4119018	Schools Questionnaires 4/4	7	*	*	*	*	N/A	N/A	7.0	Complete
4119019	School visits 1/4	8	*	*	*	*	*		7.2	Draft Report Issued
4119020	School visits 2/4	8	*	*	*	*	*		7.2	Draft Report Issued
4119021	School visits 3/4	8	*	*	*	*	*		6.0	Field Work Complete
4119022	School visits 4/4	8							0.0	
4119023	PDG Access (School Uniform)	5	*	*	*	*	N/A	N/A	5.0	Complete
4119024	Post 16	8	*	*	*	*	GC	GC	8.0	Complete
4119025	Education - EIG - Final Annual Audit	8	*	*	*	*	*	*	8.0	Complete
4119026	Education - EIG - Q1 Audit	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119027	Education - EIG - Q2 Audit	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119028	Education - EIG - Q3 Audit	8	*	*	*	*	*	*	7.2	Draft Report Issued
4119029	Education - EIG - Q4 Audit	5							0.0	
4119030	Education - PDG - Final Annual Audit	8	*	*	*	*	*	*	8.0	Complete
4119031	Education - PDG - Q1	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119032	Education - PDG - Q2	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119033	Education - PDG - Q3	8	*	*	*	*			2.4	Commenced
4119034	Education - PDG - Q4	5							0.0	
4119035	Cymraeg I Oedolion	8	*	*	*	*			2.4	Commenced
4119036	Education Welsh Resource Grant	10	*	*	*	*	GC	GC	10.0	Complete

INTERNAL AUDIT PLAN 2019/20										
2019/20	% Plan Completion to Date	52.8%			60% Target December 2019					
Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Total Audit Days for Department	282				% Complete to Date			166.9	
	Corporate Services									
5119001	Annual Governance Statement	10	*	*	*	*			7.5	Field Work Complete
5119002	Main Accounting	10							0.0	
5119003	Petty Cash	15	*	*	*	*			11.3	Field Work Complete
5119004	Sundry Expenses	5	*	*	*				1.5	Commenced
5119005	Capital Accounting incl.Fixed Asset Register	8	*	*	*				2.4	Commenced
5119006	Pensions Payroll System	10							0.0	
5119007	Council Tax	10							0.0	
5119008	Payroll System	15	*	*	*	*	*		13.5	Draft Report Issued
5119009	Creditor Payments	15							0.0	
5119010	Debtors System	15	*	*	*	*			11.3	Field Work Complete
5119011	Trust Funds	20	*	*	*	*	*		18.0	Draft Report Issued
5119012	Wales Pension Partnership - Accounts Return for WAO	10	*	*	*	*	*	*	10.0	Complete
5119013	Burry Port Harbour - Accounts Return for WAO	5	*	*	*	*	*	*	5.0	Complete
5119014	National Fraud Initiative	30	*	*	*	*	N/A	N/A	30.0	Complete
5119015	Financial Management Other	5	*	*	*	*	*		4.5	Draft Report Issued
									0.0	
	Total Audit Days for Department	183				% Complete to Date			114.9	
	Communities									
6119001	Rents	10	*	*	*	*			7.5	Field Work Complete
6119002	Contract Management/Partnerships	8	*	*	*	*	*	*	8.0	Complete
6119003	Residential Care Authority & Private Homes	15	*	*	*	*			4.5	Commenced
6119004	Day Care	10	*	*	*	*			7.5	Field Work Complete
6119005	Payment cards in Adult Social Care	8							0.0	
6119006	MHLD	5	*	*	*	*	*	*	5.0	Complete
6119007	Safeguarding	10							0.0	
6119008	Travellers Sites	8	*	*	*	*	*		7.2	Draft Report Issued
6119009	Meal provision	10	*	*	*	*			3.0	Commenced
6119010	Cultural/Arts Development: Oriel Myrddin	8	*	*	*	*	*		7.2	Draft Report Issued
6119011	Museums	5	*	*	*	*	*	*	5.0	Complete
6119012	Amman Valley Leisure Centre	10	*	*	*	*			3.0	Commenced
6119013	Carmarthen Leisure Centre	10	*	*	*	*			3.0	Commenced
6119014	Llanelli Leisure Centre	10	*	*	*	*			3.0	Commenced
6119015	East Area Leisure / NERS / Marketing	8	*	*	*	*	*	*	8.0	Complete
6119016	Liesiant Delta Wellbeing Ltd - LATC	20	*	*	*	*			6.0	Commenced
6119017	Housing Company	20	*	*	*	*	*	*	20.0	Complete
6119018	Financial Management Other	5	*	*	*	*	*	*	5.0	Complete
	Grants									
6119019	Supporting People	20	*	N/A	*	*	*	*	20.0	Complete
6119020	Communities	10							0.0	
6119021	Homelessness Grants (x2)	10	*	*	*	*	*		9.0	Draft Report Issued
6119022	Rent Smart Wales	5	*	*	*	*	GC	GC	5.0	Complete
6119023	Gosod Syml	5	*	*	*	*	GC	GC	5.0	Complete
6119024	Enablement Grant	10	*	N/A	*	*	GC	GC	10.0	Complete
	Total Audit Days for Department	240				% Complete to Date			151.9	
	Environment									
7119001	Property Maintenance	10	*	*	*	*	*		9.0	Draft Report Issued
7119002	Asset Transfer	10							0.0	
7119003	Property & Estate Management (sale of assets)	10							0.0	
7119004	Tenancy Management / Housing Voids	8							0.0	
7119005	Cleaning Services	8	*	*	*	*	*		7.2	Draft Report Issued
7119006	Grounds Maintenance	10	*	*	*	*	*		9.0	Draft Report Issued
7119007	Waste	10							0.0	
7119008	Environmental Enforcement	8	*	*	*	*	*	*	8.0	Complete
7119009	Highway Maintenance (incl. Trunk Roads)	10	*	*	*	*			3.0	Commenced
7119010	Public transport	10	*	*	*	*			3.0	Commenced
7119011	Fleet/Plant Management	8	*	*	*	*	*		7.2	Draft Report Issued
7119012	Local Development Plan	10	*	*	*	*			3.0	Commenced
7119013	Financial Management Other	5	*	*	*	*	*		4.5	Draft Report Issued
7119014	Departmental Grants	20	*	*	*	*	*		18.0	Draft Report Issued
	Total Audit Days for Department	137				% Complete to Date			71.9	
	Procurement / Contracts									
8119001	Corporate Procurement	15							0.0	
8119002	Specific Projects (new and post contact review)	20	*	*	*	*	*	*	20.0	Complete
8119003	Capital Maintenance	20	*	*	*	*	*		18.0	Draft Report Issued
8119004	Contract Partnering Selection	10	*	*	*	*	*		9.0	Draft Report Issued
8119005	Capital Programme / SASG	10	*	*	*	*	*		7.5	Field Work Complete
8119006	Financial Management Other	5	*	*	*	*	*		4.5	Draft Report Issued

INTERNAL AUDIT PLAN 2019/20										
2019/20	% Plan Completion to Date	52.8%			60% Target December 2019					
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
Total Audit Days for Department		80			% Complete to Date				59	
Total Approved Plan Days		1240			% Complete to Date			52.8%	655.3	
Fire										
9119001		8							0.0	
9119002		8	*	*	*	*			6.0	Field Work Complete
9119003		8	*	*	*	*			2.4	Commenced
9219001		8	*	*	*	*			8.0	Complete
9219002		5	*	*	*	*	*	*	5.0	Complete
9219003		5	*	*					0.5	Terms of Reference
9219004		6	*	*	*				1.8	Commenced
9219005		8	*	*	*				2.4	Commenced
9219006		8	*	*	*				2.4	Commenced
9219007		10	*	*	*				3.0	Commenced
9219008		1							0.0	
9219009		10	*	*	*				3.0	Commenced
9219010		10	*	*	*				3.0	Commenced
Total Audit Days for Department		95			% Complete to Date				37.5	
Additional Work Not Included in Original Plan										
9319001	Cwm	10	*	*	*	*	*		9.0	Draft Report Issued
Total Additional Work		105			% Complete to Date				46.5	
Total Audit Plan Time		1345			% Complete to Date			52.2%	701.8	
Productivity of Total Audit Plan Days as a Percentage of Approved Plan Days							56.6%			

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2019/20			REPORTING								
2019/20	% Plan Completion to Date		Issues								
Job No	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	3*=5	2*=3	1*=1	Score	Assurance Level
	Chief Executive										
1119001	PMP Function - Recruitment					0	0	0	0	0	
1119002	PMP Organisational Development					0	0	0	0	0	
1119003	Legal					0	0	0	0	0	
1119004	Democratic Advice and Support					0	0	0	0	0	
1119005	Financial Management Other					0	0	0	0	0	
1119006	Chief Executive Grants (SCWDP Grant)	Commenced				0	0	0	0	0	
	Total Audit Days for Department										
	Information & Communications Audit										
2119001	Security of Information	Commenced				0	0	0	0	0	
2119002	Licensing	Field Work Complete				0	0	0	0	0	
2119003	Communications	Field Work Complete				0	0	0	0	0	
2119004	Computer Assisted Audit Testing (CAATs)					0	0	0	0	0	
2119005	Chief Executives Systems:	Commenced				0	0	0	0	0	
2119006	Corporate Services Systems:	Commenced				0	0	0	0	0	
2119007	Education & Children Services Systems					0	0	0	0	0	
2119008	Communities Systems	Commenced				0	0	0	0	0	
2119009	Environment Systems					0	0	0	0	0	
2119010	Corporate File Plan	Commenced				0	0	0	0	0	
2119011	Financial Management Other	Complete	0	0	0	0	0	0	0	0	Advisory
	Total Days Computer Audits										
	Regeneration & Policy										
3119001	TIC					0	0	0	0	0	
3119002	Coroners / other services	Commenced				0	0	0	0	0	
3119003	Partnership Arrangements					0	0	0	0	0	
3119004	Call Centre	Draft Report Issued				0	0	0	0	0	
3119005	Print Commissioning	Field Work Complete				0	0	0	0	0	
3119006	Community Safety	Draft Report Issued				0	0	0	0	0	
3119007	Sponsorship /Tourism/Marketing	Complete	0	2	1	3	0	6	1	7	Acceptable
3119008	Property & Estate Management					0	0	0	0	0	
3119009	Swansea Bay City Deal - Accounts Return for WAO	Complete	0	0	0	0	0	0	0	0	WAO Return
3119010	Wellness Centre					0	0	0	0	0	
3119011	Regeneration Strand 1	Pre Audit Meeting				0	0	0	0	0	
3119012	Regeneration Strand 2	Pre Audit Meeting				0	0	0	0	0	
3119013	Regeneration Strand 3	Pre Audit Meeting				0	0	0	0	0	
3119014	Regeneration Strand 4	Draft Report Issued				0	0	0	0	0	
3119015	Financial Management Other					0	0	0	0	0	
	Total Audit Days for Department										
	Education & Children										
4119001	Sensory Impairment					0	0	0	0	0	
4119002	Children & Young People Participation					0	0	0	0	0	
4119003	Education Other Than At School (EOTAS) - (Seren)	Field Work Complete				0	0	0	0	0	
4119004	Music Services for Schools	Pre Audit Meeting				0	0	0	0	0	

INTERNAL AUDIT PLAN 2019/20			REPORTING								
2019/20	% Plan Completion to Date		Issues								
Judicial Job No	Departments	Status	No. of 3 *	No. of 2 *	No. of 1 *	Total No.	3*=5	2*=3	1*=1	Score	Assurance Level
			Issues	Issues	Issues	Issues					
4119005	Youth Offending & Prevention Service					0	0	0	0	0	
4119006	Adoption & Fostering	Draft Report Issued				0	0	0	0	0	
4119007	Education Welfare	Field Work Complete				0	0	0	0	0	
4119008	Safeguarding					0	0	0	0	0	
4119009	Financial Management Other	Complete	0	0	0	0	0	0	0	0	Advisory
4119010	School Admissions	Field Work Complete				0	0	0	0	0	
4119011	Schools DBS					0	0	0	0	0	
4119012	Schools Recruitment & Teachers salaries					0	0	0	0	0	
4119013	Schools - Governance and Governors					0	0	0	0	0	
4119014	School Meals, Free Meals & Primary Free Breakfast Services	Draft Report Issued				0	0	0	0	0	
4119015	Schools Questionnaires 1/4	Complete	0	0	0	0	0	0	0	0	N/A
4119016	Schools Questionnaires 2/4	Complete	0	0	0	0	0	0	0	0	N/A
4119017	Schools Questionnaires 3/4	Complete	0	0	0	0	0	0	0	0	N/A
4119018	Schools Questionnaires 4/4	Complete	0	0	0	0	0	0	0	0	N/A
4119019	School visits 1/4	Draft Report Issued				0	0	0	0	0	
4119020	School visits 2/4	Draft Report Issued				0	0	0	0	0	
4119021	School visits 3/4	Field Work Complete				0	0	0	0	0	
4119022	School visits 4/4					0	0	0	0	0	
4119023	PDG Access (School Uniform)	Complete	0	0	0	0	0	0	0	0	N/A
4119024	Post 16	Complete	0	0	0	0	0	0	0	0	Grant Certificate
4119025	Education - EIG - Final Annual Audit	Complete	0	0	0	0	0	0	0	0	Grant Certificate
4119026	Education - EIG - Q1 Audit	Complete	0	0	0	0	0	0	0	0	Grant Certificate
4119027	Education - EIG - Q2 Audit	Complete	0	0	0	0	0	0	0	0	Grant Certificate
4119028	Education - EIG - Q3 Audit	Draft Report Issued				0	0	0	0	0	
4119029	Education - EIG - Q4 Audit					0	0	0	0	0	
4119030	Education - PDG - Final Annual Audit	Complete	0	0	0	0	0	0	0	0	Grant Certificate
4119031	Education - PDG - Q1	Complete	0	0	0	0	0	0	0	0	Grant Certificate
4119032	Education - PDG - Q2	Complete	0	0	0	0	0	0	0	0	Grant Certificate
4119033	Education - PDG - Q3	Commenced				0	0	0	0	0	
4119034	Education - PDG - Q4					0	0	0	0	0	
4119035	Cymraeg I Oedolion	Commenced				0	0	0	0	0	
4119036	Youth Work Strategy Grant	Complete	0	0	0	0	0	0	0	0	Grant Certificate
	Total Audit Days for Department										
	Corporate Services										
5119001	Annual Governance Statement	Field Work Complete				0	0	0	0	0	
5119002	Main Accounting					0	0	0	0	0	
5119003	Petty Cash	Field Work Complete				0	0	0	0	0	
5119004	Sundry Expenses	Commenced				0	0	0	0	0	
5119005	Capital Accounting incl.Fixed Asset Register	Commenced				0	0	0	0	0	
5119006	Pensions Payroll System					0	0	0	0	0	
5119007	Council Tax					0	0	0	0	0	
5119008	Payroll System	Draft Report Issued				0	0	0	0	0	
5119009	Creditor Payments					0	0	0	0	0	
5119010	Debtors System	Field Work Complete				0	0	0	0	0	
5119011	Trust Funds	Draft Report Issued				0	0	0	0	0	
5119012	Wales Pension Partnership - Accounts Return for WAO	Complete	0	0	0	0	0	0	0	0	WAO Return
5119013	Burry Port Harbour - Accounts Return for WAO	Complete	0	0	0	0	0	0	0	0	WAO Return
5119014	National Fraud Initiative	Complete	0	0	0	0	0	0	0	0	N/A
5119015	Financial Management Other	Draft Report Issued				0	0	0	0	0	

INTERNAL AUDIT PLAN 2019/20			REPORTING								
2019/20	% Plan Completion to Date		Issues								
Job No	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	3*=5	2*=3	1*=1	Score	Assurance Level
	Total Audit Days for Department										
	Communities										
6119001	Rents	Field Work Complete				0	0	0	0	0	
6119002	Contract Management/Partnerships	Complete	0	1	0	1	0	3	0	3	Acceptable
6119003	Residential Care Authority & Private Homes	Commenced				0	0	0	0	0	
6119004	Day Care	Field Work Complete				0	0	0	0	0	
6119005	Payment cards in Adult Social Care					0	0	0	0	0	
6119006	MHLD	Complete	0	1	0	1	0	3	0	3	Acceptable
6119007	Safeguarding					0	0	0	0	0	
6119008	Travellers Sites	Draft Report Issued				0	0	0	0	0	
6119009	Meal provision	Commenced				0	0	0	0	0	
6119010	Cultural/Arts Development: Oriel Myrddin	Draft Report Issued				0	0	0	0	0	
6119011	Museums	Complete	0	3	0	3	0	9	0	9	Acceptable
6119012	Amman Valley Leisure Centre	Commenced				0	0	0	0	0	
6119013	Carmarthen Leisure Centre	Commenced				0	0	0	0	0	
6119014	Llanelli Leisure Centre	Commenced				0	0	0	0	0	
6119015	East Area Leisure / NERS / Marketing	Complete	0	1	2	3	0	3	2	5	Acceptable
6119016	Llesiant Delta Wellbeing Ltd - LATC	Commenced				0	0	0	0	0	
6119017	Housing Company	Complete	0	0	0	0	0	0	0	0	Advisory
6119018	Financial Management Other	Complete	0	0	0	0	0	0	0	0	N/A
	Grants										
6119019	Supporting People	Complete	0	2	2	4	0	6	2	8	Acceptable
6119020	Communities					0	0	0	0	0	
6119021	Homelessness Grants (x2)	Draft Report Issued				0	0	0	0	0	
6119022	Rent Smart Wales	Complete	0	0	0	0	0	0	0	0	Grant Certificate
6119023	Gosod Syml	Complete	0	0	0	0	0	0	0	0	Grant Certificate
6119024	Enablement Grant	Complete	0	0	0	0	0	0	0	0	Grant Certificate
	Total Audit Days for Department										
	Environment										
7119001	Property Maintenance	Draft Report Issued				0	0	0	0	0	
7119002	Asset Transfer					0	0	0	0	0	
7119003	Property & Estate Management (sale of assets)					0	0	0	0	0	
7119004	Tenancy Management / Housing Voids					0	0	0	0	0	
7119005	Cleaning Services	Draft Report Issued				0	0	0	0	0	
7119006	Grounds Maintenance	Draft Report Issued				0	0	0	0	0	
7119007	Waste					0	0	0	0	0	
7119008	Environmental Enforcement	Complete	0	1	0	1	0	3	0	3	Acceptable
7119009	Highway Maintenance (incl. Trunk Roads)	Commenced				0	0	0	0	0	
7119010	Public transport	Commenced				0	0	0	0	0	
7119011	Fleet/Plant Management	Draft Report Issued				0	0	0	0	0	
7119012	Local Development Plan	Commenced				0	0	0	0	0	
7119013	Financial Management Other	Draft Report Issued				0	0	0	0	0	
7119014	Departmental Grants	Draft Report Issued				0	0	0	0	0	

INTERNAL AUDIT PLAN 2019/20			REPORTING								
2019/20	% Plan Completion to Date		Issues								
Judalen	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	3*=5	2*=3	1*=1	Score	Assurance Level
Job No											
16	Total Audit Days for Department										
	Procurement / Contracts										
8119001	Corporate Procurement					0	0	0	0	0	
8119002	Specific Projects (new and post contact review)	Complete	0	0	0	0	0	0	0	0	High
8119003	Capital Maintenance	Draft Report Issued				0	0	0	0	0	
8119004	Contract Partnering Selection	Draft Report Issued				0	0	0	0	0	
8119005	Capital Programme / SASG	Field Work Complete				0	0	0	0	0	
8119006	Financial Management Other	Draft Report Issued				0	0	0	0	0	
	Total Audit Days for Department										
	Total Approved Plan Days										
	Fire										
9119001	Security of Information (including consideration of GDPR)					0	0	0	0	0	
9119002	Communications and Social Media	Field Work Complete				0	0	0	0	0	
9119003	Community Fire Risk Management Information System	Commenced				0	0	0	0	0	
9219001	Main Accounting	Complete	0	1	1	2	0	3	1	4	Acceptable
9219002	Budget Setting	Complete	0	2	0	2	0	6	0	6	Acceptable
9219003	VAT	Terms of Reference				0	0	0	0	0	
9219004	Pension Payroll System	Commenced				0	0	0	0	0	
9219005	Payroll System	Commenced				0	0	0	0	0	
9219006	Creditor Payments	Commenced				0	0	0	0	0	
9219007	Leased Cars	Commenced				0	0	0	0	0	
9219008	Annual Report					0	0	0	0	0	
9219009	Follow up previous year's recommendations	Commenced				0	0	0	0	0	
9219010	Grants x 1	Commenced				0	0	0	0	0	
						0	0	0	0	0	
						0	0	0	0	0	
	Total Audit Days for Department										
	Additional Work Not Included in Original Plan										
9319001	Cwm	Draft Report Issued				0	0	0	0	0	
						0	0	0	0	0	
						0	0	0	0	0	
						0	0	0	0	0	
						0	0	0	0	0	
	Total Additional Work										
	Total Audit Plan Time										

INTERNAL AUDIT PLAN 2019/20			REPORTING								
2019/20	% Plan Completion to Date		Issues								
Job No	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	3*=5	2*=3	1*=1	Score	Assurance Level
	Productivity of Total Audit Plan Days as a Percentage of Approved Plan Days										

Mae'r dudalen hon yn wag yn fwriadol

DEPARTMENT	AUDIT REVIEW	AUDIT REF
Corporate Services	Debtors	5118007

BACKGROUND

The day to day administration of the Debtors system is managed centrally by the Sundry Debtors section within the Corporate Services department. Service departments are responsible for raising debts, either by remote access or submitting requests to the Senior Debtors Officer.

The Sundry Debtors function annually monitors a local PI for the collection of debts and achieved a collection rate of 98.18% in 2017/18 and 98.56% in 2018/19.

SCOPE

The review covered the controls and procedures in operation to assess the extent to which:

- Procedures have been established for the raising and amending of Debtors Invoices;
- Adequate procedures exist for the control and monitoring of Sundry Debtors;
- Adequate management information is available.

SUMMARY OF RESULTS

It is pleasing to report that, since the previous audit of Debtors, improvements to systems/procedures have been made, particularly in relation to pursuing unpaid invoices. Whilst there remains a significant sum of debt outstanding at the year end, with the value outstanding at 31 March 2019 being approximately £16.3m, there is evidence that procedures are now in place for the recovery of debt, with regular review of accounts being undertaken and referrals made, where appropriate.

The process for issuing debtors invoices, including the timescales for such, is clearly detailed within the Financial Procedure Rules. Audit testing identified that this process is not always adhered to and recommends that departments are reminded of the appropriate process, in particular the requirement for Debtor Invoices to be raised promptly and authorised appropriately.

Three '*Priority 2*' issues were identified during the current review; summarised details are as follows:

- A £25,000 debt had been outstanding since August 2017, with a hold placed on the debt following request of a valid PO number. Whilst the account is no longer suppressed, the debt remains outstanding, with a PO number still not provided.
- Testing on a sample of invoices identified that Financial Procedure Rules were not always being complied with when debts were raised.
- Whilst it is acknowledged that debt recovery has improved, evidence was not always available to demonstrate that the debt had been pursued.

Agenda Item 3 – Report B

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	0	Acceptable
Priority 2 – Strengthen Existing Controls	3	
Priority 3 – Minor Issues	2	

DEPARTMENT	AUDIT REVIEW	AUDIT REF
Chief Executives	Property Management	3118004
<p>BACKGROUND</p> <p>Carmarthenshire County Council has a number of properties for which the Authority has arranged with organisations the provision and development of a range of services within the County, or are let to tenants to generate income to supplement the Council’s budgets.</p> <p>SCOPE</p> <p>The review covered the controls and procedures in operation, assessing the extent to which:</p> <ul style="list-style-type: none"> • Recommendations in the previous Internal Audit report have been addressed; • There is a robust system in place for the recording and monitoring of information held on properties with agreements / leases; and • The Authority’s policies and procedures for the allocation of agreements/leases are fully complied with. <p>SUMMARY OF RESULTS</p> <p>The previous Internal Audit report identified significant concerns relating to the management and administration of the Authority’s leased properties; it is disappointing to report that a number of these issues remain outstanding.</p> <p>Work has been undertaken to develop an up to date ‘Acquisition & Disposal Policy’ and to identify all leased properties/properties with agreements, in order to facilitate effective management of properties. However, actions to resolve the specific issues previously identified are yet to be completed. It is acknowledged, however, that a commitment has been made to address all actions identified.</p> <p>Audit testing was undertaken on a sample of newly leased properties, following the introduction of the new policy; it is concerning to note that testing identified instances where this policy and related procedures were not being fully complied with and many expected key controls relating to the leasing of the Authority’s properties are still not operating to an acceptable standard.</p> <p>Two fundamental weaknesses were identified during the current review; these are detailed in the attached action plan, along with the actions agreed to be implemented by management.</p> <p>The remainder of the issues identified were three ‘<i>Priority 2</i>’ issues; summarised details are as follows:</p> <ul style="list-style-type: none"> ➤ Whilst an ‘Acquisition and Disposal of Property Policy’ has been formulated, there are areas within the policy which lack clarity such as the procedures for the acceptance of late bids. ➤ An exercise has been undertaken to produce a comprehensive record, in the form of a tenancy schedule, of all commercial properties that are subject to lease or agreement. 		

Agenda Item 3 – Report C

A review of the tenancy schedule identified that it was not fully accurate and did not include all relevant properties.

- The information held on the paper and digital files was often incomplete, not up to date, with relevant information often not being held in the files or unable to be provided at the time of the Audit review. This issue was also identified during the previous review.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1 - Fundamental Weaknesses	2	Low
Priority 2 – Strengthen Existing Controls	3	
Priority 3 – Minor Issues	0	

Internal Audit review of Property Management 2018/19

Action Plan relating to 3* Issues identified

Ref	Summary of Issue Identified	Recommendation	Planned Action	Responsible officer Target Date for completion of actions
1	<p>Testing of a sample of 4 properties that have been newly leased since the last Internal Audit review, continues to identify concerns in the management and administration of the Authority's assets.</p> <p>Of particular concern was:</p> <ul style="list-style-type: none"> - The newly formulated procedures were not always being fully complied with; - Evidence that documentation was received by the specified deadlines was not always available; - Evidence of the decision-making process including an evaluation of Expressions of Interest / Tenders was not always available to demonstrate that the best terms had been obtained, and there had been impartiality; - Where early possession of a property had been requested, testing identified that appropriate authorisation had not always been sought; - Testing identified that completed agreements were not always available to support leased properties. <p>Detailed testing of existing leased properties was not undertaken as Internal Audit had been advised that recommendations previously made, following the 2017/18 audit review, were yet to be actioned.</p>	<p>It is imperative that processes for the management and administration of the Authority's leased properties are reviewed and significantly improved in order to ensure good control over the Authority's assets is achieved.</p> <p>In addition, formal procedures should be established for the monitoring of properties with leases / agreements to ensure the terms and conditions are being fully complied with, and rent reviews and renewals are undertaken promptly.</p>	<p>Procedures do not require review. Officers will be reminded to consistently follow the newly formulated procedures.</p> <p>The tenancy schedule will be reviewed and updated, where appropriate, to ensure that it is accurate and up to date. All relevant staff will be reminded of the procedures for updating the Asset Manager system.</p> <p>Reconciliation of the tenancy schedule and Asset Manager records will be implemented and completed.</p> <p>Completion of these actions will ensure that records, including lease terms and conditions, are accurate. Appropriate action to ensure that lease terms are being adhered to, and rent reviews and renewals actioned promptly, will be undertaken.</p>	<p>Valuations Manager</p> <p>31/03/2020</p>

Agenda Item 3 – Report C

Ref	Summary of Issue Identified	Recommendation	Planned Action	Responsible officer Target Date for completion of actions
	Internal Audit have been given an assurance that these will be addressed.			
2	Testing identified that adequate monitoring of properties with agreements/leases is not always undertaken. In particular, the finance element of leased properties is not being managed appropriately which could result in a loss of income for the Authority.	<p>Procedures should be established to ensure the financial elements of contracts are actioned appropriately and all income due is collected promptly.</p> <p>Adequate records to support such actions should be maintained and these should be reviewed by an appropriate senior member of staff.</p> <p>Procedures for income collection should fully comply with the requirements of the Authority's Financial Procedure Rules.</p>	<p>TIC review of debtors processes will result in improved procedures being established.</p> <p>Procedures will be established and implemented to ensure where income needs to be verified with tenants that figures submitted by tenants are not accepted without challenge. Supporting evidence will be requested to support income figures and records retained in full to evidence this.</p> <p>Procedures will be established and implemented to ensure that additional charges specified in agreements are being collected.</p> <p>Point 12 in our checklist includes a requirement to liaise with finance on any debt and to undertake the necessary references.</p>	<p>Valuations Manager</p> <p>31/03/2020</p>

DEPARTMENT	AUDIT REVIEW	AUDIT REF
Education & Children’s Services / Corporate Services	Schools Deficits and Surpluses	4118006

BACKGROUND

The Authority distributes funding to maintained Schools according to a formula which corresponds with regulations prescribed by the Welsh Government. The budget is then delegated to the Governing Body of each School; the budget must be controlled in line with the Scheme for the Financing of Schools & financial procedure rules for schools which sets out the broad responsibilities of the School and the Authority.

All Schools within the Authority are responsible for managing their annual budget and controlling expenditure.

SCOPE

The review considered the procedures relating to the treatment of deficits and surpluses of School budgets. To ensure budgets are submitted and reported in a timely manner, and in accordance with both the School Funding (Wales) Regulations 2010 and the Scheme for the Financing of Schools.

SUMMARY OF RESULTS

The function of financing School budgets is the responsibility of the Department of Education and Children, with support from the Corporate Services Department. Schools are responsible for setting their own budgets, with assistance and challenge from the Authority’s Accountancy section; regular updates on this process are provided to the Education Department’s DMT. Concern was, however, noted as there is a lack of clarity of the actions required and/or taken to ensure effective management of the schools’ budgets.

Testing focussed on a random sample of 15 Schools, consisting of 10 Primary Schools, 4 Secondary Schools, and 1 Special School. With ten of the Schools requiring a deficit licence as at the beginning of the year (April 2018), and the remainder of the sample showing a surplus balance.

Testing identified a lack of documentation to support the working budgets and spending plans submitted, with no evidence of a review available. Although additional documentation has now been provided there remains a concern over the lack of documented procedures and adherence to deadlines.

During 2018/2019 an amended process was introduced where the third reminder regarding budget submission was issued as a letter from the Head of Financial Services rather than an email from the Local Management in Schools (LMS) team. Ten letters were developed reflecting the range of stages schools were at, varying from letter No 1 - working budget received on time and loaded onto Agresso, to letter No 10 - working budget not received and no contact made with LMS.

Additionally, the Director of Corporate Services has recently issued letters to a total of 30 schools which hold an increasing deficit, in order to address the critical financial position of

the School and to inform the School of the urgent action required to address their financial situation.

Two fundamental weaknesses were identified during the current review; these are detailed in the attached action plan, along with the actions agreed to be implemented by management.

The remainder of the issues identified were two ‘*Priority 2*’ issues and one ‘*Priority 3*’ issue; summarised details are as follows:

- Review of arrangements identified a lack of documented procedures relating to the Financing of Schools function and the roles & responsibilities of each section.
- Where Schools are carrying a surplus in excess of the surplus threshold for a number of years, testing identified no evidence was available to support the submission or the approval of spending plans, or evidence of the Authority issuing a ‘directions to spend’ or ‘clawing back’ any of the excess surplus being carried.
- The Scheme for the Financing of Schools document has not been reviewed for over six years, having last been revised in May 2013.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1 - Fundamental Weaknesses	2	Low
Priority 2 – Strengthen Existing Controls	2	
Priority 3 – Minor Issues	1	

Internal Audit review of Schools’ Deficits and Surpluses 2018/19

Action Plan relating to 3* Issues identified

Ref	Summary of Issue Identified	Recommendation	Planned Action	Responsible officer Target Date for completion of actions
1	<p>Evidence provided to support decisions made in regard to the approval of deficit licences and spending plans was very limited, inadequate, and lacking in consistency with no standardised approach in the reviewing of the budgets and plans submitted.</p> <p>The review identified no policies or procedures have been developed for the monitoring, reviewing and controlling of School budgets.</p>	<p>A standard approach for the approval of deficit licences and spending plans within the function should be adopted, to ensure consistency and clarity.</p> <p>Policies and procedures should be developed, documenting the process for monitoring, reviewing, and controlling of School budgets.</p>	<p>Agreed.</p> <p>Head of Education and Group Accountant to develop, document and implement process in line with regulations and guidance.</p>	<p>Head of Education & Inclusion Services.</p> <p>April 2020</p>
2	<p>For a sample of ten Schools holding a deficit balance, testing identified six Schools where the deficit budget was continually being rejected, with five of these Schools running with an unapproved deficit for a number of years, with no evidence of a cut-off point where the Authority would intervene.</p> <p>The continual rejection of deficit licence budgets highlights the requirement for Schools to be provided with support in the development of their budget.</p> <p>Furthermore, where a deficit licence had been approved for four of the sample Schools, within a few months, the Schools had breached the terms of</p>	<p>It is imperative that key controls are implemented to prevent Schools running continuously with an increasing unapproved deficit budget.</p> <p>Collaboration between Education, Corporate Services, and Head Teachers should be undertaken to prevent the continual rejection of the deficit licence budget.</p> <p>Existing training should be made compulsory for key representatives in preparing the budget, to assist with the</p>	<p>Accepted.</p> <p>Engagement will be required with Schools, who are responsible for setting their own budgets.</p> <p>A number of processes have already commenced – head teacher meetings, individual school meetings, challenge advisor briefings, Finance as part of Challenge advisor case management, Corporate Advisory and Improvement Board (CAIB), school budgets being a standing agenda item on DMT.</p>	<p>Head of Education & Inclusion Services.</p> <p>Ongoing</p>

Agenda Item 3 – Report C

Ref	Summary of Issue Identified	Recommendation	Planned Action	Responsible officer Target Date for completion of actions
	the approval with ever increasing deficits noted on the termly submissions.	compiling of licensed deficit applications.	<p>Action plans to be developed and monitored.</p> <p>Funding levels and staffing structures being reviewed by Education and Corporate Services. Small school challenges being discussed at CMT and Exec Board.</p> <p>Training programme to be further developed within improved monitoring and reporting of those who are not adhering to processes following delivery of training. Training to be provided by finance with monitoring and challenge from education.</p>	

PWYLLGOR ARCHWYLIO

24 Ionawr 2020

BLAENRHAGLEN GWAITH**Y Pwrpas:** Adroddiad Blynyddol Archwiliad Mewnol 2019/20 i'r Pwyllgor**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

I dderbyn yr adroddiad

Y Rhesymau:

Blaenrhaglen Blynyddol i hysbysu'r Aelodau or Pwyllgor Archwyllo am yr eitemau agenda yw trafod am y flwyddyn 2019/20.

Ymgynghorwyd â'r pwyllgor craffu perthnasol :

AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL**Angen i'r Cyngor wneud penderfyniad :** AMHERTHNASOL**YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cynghorydd David Jenkins

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:Pennaeth Refeniw a
Chydymffurfio Ariannol**Rhif ffôn:** 01267 246223**Cyfeiriad E-bost:**[HLPugh@sirgar.gov.uk](mailto:HPugh@sirgar.gov.uk)

**EXECUTIVE SUMMARY
AUDIT COMMITTEE
24th January 2020**

AUDIT COMMITTEE FORWARD WORK PROGRAMME	
<p>To provide Members with a Forward Work Programme for the 2019/20 Audit Committee cycle to ensure that all appropriate Committees have a published up to date programme owned by the Committee Members The following Report is attached: Forward Work Programme</p>	
DETAILED REPORT ATTACHED?	YES

IMPLICATIONS

<p>I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :</p>						
Signed:		Helen Pugh		Head of Revenues and Financial Compliance		
Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

<p>I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below</p>		
Signed:		Helen Pugh
		Head of Revenues and Financial Compliance
<p>1. Scrutiny Committee: Not Applicable 2. Local Member(s): Not Applicable 3. Community/Town Council: Not Applicable 4. Relevant Partners: Not Applicable 5. Staff Side Representatives and other Organisations: Not Applicable</p>		
<p>Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report: THESE ARE DETAILED BELOW</p>		
Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2019-22	AC 22-03-19	Internal Audit Unit

Subject area and brief description of nature of report	Lead Department	Responsible Officer	Jan-20	Mar-20	Jun-20	Sep-20	
Appointment of Audit Committee: · Chair · Vice Chair	Corporate Services	Audit Committee			✓		
Annual Audit Report	Corporate Services	Head of Revenues and Financial Compliance			✓		
Forward Work Programme	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓	
Internal Audit Plan Update · To receive the progress report · To receive the Scoring Matrix for finalised reviews	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓	
Internal Audit indicative three year plan	Corporate Services	Head of Revenues and Financial Compliance		✓			
Assurance Reviews: · Fundamental financial systems · 3* reports	Corporate Services	Head of Revenues and Financial Compliance	As required				
Progress Report - Delivery of External Audit Recommendations	Regeneration & Policy	Performance Planning Section	✓				
Progress Report - Delivery of Internal Audit Recommendations	Corporate Services	Head of Revenues and Financial Compliance		✓			
Internal Audit Progress Updates requested by Audit Committee: · Coastal Facilities · Supporting People	Corporate Services	Head of Revenues and Financial Compliance	✓			✓	
Progress reports as requested by Audit Committee · Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities · Museums · Pembrey Ski Centre · Llanelli Leisure Centre · People Performance Management Review (2017) · Asset Valuation update	Communities Chief Executives Corporate Services	Head of Mental Health and Learning Disabilities Head of Leisure Head of Leisure Head of Leisure Assistant Chief Executive Director of Corporate Services		✓			
Approval of Audit Charter	Corporate Services	Head of Revenues and Financial Compliance	As required				
Approval of Strategies / Rules & Regulations	Corporate Services	Head of Revenues and Financial Compliance	As required				
Approval of Anti-Fraud and Corruption Strategy	Corporate Services	Head of Revenues and Financial Compliance		✓			
Receive the Corporate Risk Register	Corporate Services	Head of Revenues and Financial Compliance	✓	✓			
Opportunity for Members to discuss Risks	Corporate Services	Risk owners	✓	✓			
Statement of Accounts including Annual Governance Statement for Carmarthenshire CC & Dyfed Pension Fund · To be received · To be approved	Corporate Services	Head of Financial Services			✓	✓	
Burry Port Harbour Accounting Statement · To be received · To be approved	Corporate Services	Head of Financial Services			✓	✓	
Audit enquiries to those charged with governance and management for: · Carmarthenshire CC · Dyfed Pension Fund	Corporate Services	Head of Financial Services				✓	
Single Tender Action	Corporate Services	Director of Corporate Services	As required				
Minutes for noting: · Grants Panel · Corporate Governance Group · Risk Management Steering Group	Corporate Services	Head of Revenues and Financial Compliance Head of Financial Services	✓	✓	✓	✓	
Wales Audit Office: · Audit Plan Update · Annual Improvement Report	Corporate Services	Wales Audit Office	✓	✓	✓	✓	
· Financial Statements – ISA260 Report presented to those charged with Governance in relation to the Statement of Accounts for: o Carmarthenshire CC o Dyfed Pension Fund							✓
· Letter of Representation o Carmarthenshire CC o Dyfed Pension Fund							✓
· Annual Audit Letter: o Carmarthenshire CC o Dyfed Pension Fund				✓			
· Auditor General's fees o Financial Audits: § Carmarthenshire CC § Dyfed Pension Fund o Performance Audit					✓		

Mae'r dudalen hon yn wag yn fwriadol

Audit Committee Training / Informal Sessions

Subject area and brief description of session	Lead Department	Responsible Officer	Dates											
			Jul-17	Dec-17	Mar-18	Jul-18	Sep-18	Dec-18	Mar-19	Jul-19	Sep-19	Jan-20	Mar-20	Jun-20
Audit Committee - Self Assessment	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓											
Meeting with Auditors	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance		✓		✓		✓			✓	✓		
Risk Register	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance			✓					✓		✓	✓	
Statement of Accounts & Annual Governance Statement	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance				✓					✓			✓
Audit Committee Development Session	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance					✓							
Category Management	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓											

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWYLIO
24^{FED} IONAWR 2020

COFRESTR RISG CORFFORAETHOL
CYNGOR SIR CAERFYRDDIN

Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

- I dderbyn y Cofrestr Risg Corfforaethol

Rhesymau:

I sicrhau fod y Pwyllgor Archwilio wedi eu hysbysu o'r Risgiau Corfforaethol.

Angen ymgynghori â'r pwyllgor craffu perthnasol:	Pwyllgor Archwilio (24 Ionawr 2020)
Angen i'r Bwrdd Gweithredol wneud penderfyniad:	Nac Oes
Angen i'r Cyngor wneud penderfyniad:	Nac Oes

Aelod y Bwrdd Gweithredol sy'n gyfrifol am y Portffolio:

Cyng. David Jenkins (Adnoddau)

<p>Y Gyfarwyddiaeth: Gwasanaethau Corfforaethol</p> <p>Enw'r Gyfarwyddwr: Chris Moore</p> <p>Awduron yr adroddiad: Helen Pugh</p>	<p>Swyddi:</p> <p>Cyfarwyddwr Gwasanaethau Corfforaethol</p> <p>Pennaeth Refeniw a Chydymffurfiaeth Ariannol</p>	<p>Rhifau Ffôn / Cyfeiriadau E-bost:</p> <p>01267 224120 cmoore@sirgar.gov.uk</p> <p>01267 246223 hlpugh@sirgar.gov.uk</p>
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**EXECUTIVE SUMMARY
AUDIT COMMITTEE
24TH JANUARY 2020**

**Carmarthenshire County Council's
Corporate Risk Register**

The Authority maintains a Corporate Risk Register to evaluate its exposure to key strategic risks. The Corporate Assessment recommended that the Corporate Risk Register as agreed by CMT should be shared with the Audit Committee. Review and monitoring of the Corporate Risk Register is delegated to Audit Committee in line with the Terms of Reference of the Audit Committee. The Register will be reviewed by the Audit Committee at its January 2020 meeting.

The following changes are to be noted:

Removal of the following risks from the Corporate Risk Register,

- i) **CRR190003 – Responding to New Legislation / Policy from Welsh Government**
- ii) **CRR190008 – Maintaining high standards of governance in relation to Information management**
- iii) **CRR190024 - Change in leadership due to the current CE retiring – action completed new Chief Executive appointed**

Amend the following

- i) **CRR190010 - Deliver Effective Safeguarding Arrangements - Vulnerable Adults to Corporate Oversight of Safeguarding**

CMT considered and approved the addition of the following risks to the Corporate Risk Register:

- i) Schools Building condition surveys
- ii) Ash die back.
- iii) Fraud and Corruption
- iv) School Leadership

DETAILED REPORT ATTACHED?	YES
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IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report.

Signed:	Chris Moore – Director of Corporate Services
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Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
None	None	None	NONE	Yes	NONE	NONE

5. Risk Aims of the Corporate Risk Register to collate strategic risks facing the Authority.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below:

Signed: Chris Moore – Director of Corporate Services

- 1. Scrutiny Committee** – Audit Committee will be required to receive the Corporate Risk Register at its meeting scheduled for Friday 13th December 2019
- 2. Local Member(s)** – N/A
- 3. Community / Town Council** – N/A
- 4. Relevant Partners** – N/A
- 5. Staff Side Representatives and other Organisations** – N/A

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

THERE ARE NONE

Mae'r dudalen hon yn wag yn fwriadol

2019 Corporate Risk Register

2019 Corporate Risk Register

Corporate Management Team

Date: , 10 November, 2019

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
CRR190001 - Compliance with the Wellbeing of Future Generations (Wales) Act 2015	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Well-being objectives monitored quarterly Public Service Board established Well-being Assessment complete Council Service Planning adapted to address the requirements of the Act Regular meetings with Wales Audit Office Members Seminars and Information Sheets Integrated into Budget Planning process and Revenue Report <i>In Progress (0% complete)</i> Adapting at Corporate processes Committee cover sheets, Equality Impact Assessments, Financial Planning, Risk Well-being objectives published and integrated into Corporate Strategy 2018/19. <i>In Progress (0% complete)</i> 	Noelwyn Daniel	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	<ul style="list-style-type: none"> Wellbeing assessment complete Wellbeing objectives have been published and integrated into the Corporate Strategy Wellbeing objectives monitored quarterly WAO thematic review - favourable with areas for improvement identified Future Generation Commissioner has published a Self Assessment tool. Self assessment - completed Workshops being delivered to promote the 5 ways of working - number of workshops already delivered 	↔
CRR190002 - Managing and Developing the Welsh Language and meeting the Welsh Language Standards	Substantial 4	Possible 3	High 12	<ul style="list-style-type: none"> Monitor the Compliance Strategy received from the Welsh Language Commissioner <i>In Progress (0% complete)</i> Recruitment procedures and guidance updated and monitored Learning and development for staff 	Noelwyn Daniel Paul R Thomas Paul R Thomas	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	<p>The success of the Welsh Language Development Programme and the integral role of the Welsh Language Development Advisor (WLDA) role in achieving these outcomes forms part of a recommendation that the post now becomes permanent to ensure the ongoing delivery of:</p> <p>Development Advisor (WLDA) role in achieving these outcomes forms part of a recommendation that the post now becomes permanent to ensure the ongoing delivery of:</p> <ul style="list-style-type: none"> Well Being Objectives – Healthy & Safe Communities - Promoting Welsh Language and Culture WG Cymraeg 2050 – Welsh Language Strategy More than Just Words - the Strategic Framework for Welsh language services in Health and Social Care. Welsh Language Standards – in particular standards 101, 127-133, 152, 153 Our People Strategy <ul style="list-style-type: none"> The savings made from accessing funded programmes has totalled £94,238 The engagement in Welsh Language development in 2018/19 was 97% higher than in 2016/17 Working in partnership with the Policy team, there are now 99 mentors across the council, an increase of <ul style="list-style-type: none"> Over 50% of the mentors are actively mentoring (nearly 100% increase since 2017) Increased number of mentors has also resulted in increased number of ‘conversational’ groups across departments A mentoring strategy has been developed The implementation of the WLDA post has been identified as good practice by the Rights in Use, The Welsh Language Commissioner’s Assurance Report (2018-19) 	↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
				<ul style="list-style-type: none"> Prepare an Annual Report on implementation of the Standards, for discussion with the Corporate Management Team and the Members Advisory Panel Work closely with Departments to advise on the Standards and offer practical support with any challenges that may arise 	Noelwyn Daniel Noelwyn Daniel							<ul style="list-style-type: none"> There is an increase variety of pathways available for staff together with a number of projects progressed, for example the creation of Welsh language flash cards for carers and the integration of Welsh Language Agreements in the recruitment process. The organisation has been invited to take part in a WG Funded pilot for 'Welsh for Managers' training and Efa Gruffudd-Jones the Chief Executive of National Centre for Learning Welsh has identified to the board 'the 	
CRR190003 - Responding to New Legislation / Policy from Welsh Government	Substantial 4	Possible 3	High 12	<ul style="list-style-type: none"> Development and updating of current CCC policies Learning and development of staff 	Noelwyn Daniel Noelwyn Daniel	Substantial 4	Unlikely 2	Medium 8	REMOVE FROM CORPORATE RISK REGISTER but will be included in Service / Divisional risk registers				↓
CRR190004 - Ensuring that the Authority effectively manages its financial resources and responds to the challenges of reduced funding	Catastrophic 5	Likely 4	Significant 20	<ul style="list-style-type: none"> Medium Term Financial Strategy - 5 Year Plan (including efficiency targets) Full County Council Elected Member Engagement on an annual basis to set priorities and allocate the Budget Challenge from Scrutiny Committees Public Consultation regarding budget priorities on an Annual Basis Engagement with Welsh Government via WLGA to ensure Carmarthenshire County Council receives fair funding from Welsh Government 	Chris Moore/Randal Hemingway Chris Moore/Randal Hemingway Linda Rees Jones Chris Moore/Randal Hemingway Chris Moore/Randal Hemingway	Catastrophic 5	Possible 3	High 15	Catastrophic 5	Possible 3	High 15	<p>The impact of austerity and reducing budgets across the public sector, requires the Council to be a learning organisation so that it is able to reflect, adapt and implement new and better ways of working. OD have developed a recommended framework set out in a report to be considered by CMT, that will better support the management of risk in this area, whilst continuing to meet workforce development needs. The framework for maintaining a resilient investment in our learning culture is supported by:</p> <p>A revised Learning Policy which reflects the Organisations Core Values, the ethos of a learning culture and the requirements of the new Investors in People Standard.</p> <p>Proposed mechanisms to reinforce the value of the investment made in learning, so that resources are deployed in a cost effective and equitable way to deliver and improve individual and organisational performance.</p> <p>HR Business Partners are an integral part of Departmental Management Teams and provide advice to managers on workforce planning usually as part of the business planning process.</p>	↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
				<p>Government Ongoing (0% complete)</p> <ul style="list-style-type: none"> TIC Programme to identify efficiencies and promote alternative methods of service delivery Workforce Planning to ensure staff resources are planned to match demand Wales Audit Office external challenge and assessment 	<p>Wendy Walters</p> <p>Paul R Thomas</p> <p>Chris Moore/Randal Hemingway</p>								
<p>CRR190005 - Ensuring effective management of Grant Funding (including accessing Grant Funding) Threat of having to repay significant Grant monies. Although improvements have been made, some problems still exist which could result in claw backs of funding.</p>	<p>Substantial 4</p>	<p>Likely 4</p>	<p>Significant 16</p>	<ul style="list-style-type: none"> Project Management Training Grant Funding Bodies Guidance Briefings and Training Grants Panel Grants Manual 	<p>Chris Moore</p> <p>Chris Moore</p> <p>Chris Moore</p> <p>Chris Moore</p>	<p>Substantial 4</p>	<p>Unlikely 2</p>	<p>Medium 8</p>	<p>Substantial 4</p>	<p>Unlikely 2</p>	<p>Medium 8</p>	<p>Internal Audit plan includes a sample of grants for review annually in addition to those requiring a certificate.</p> <p>Wales Audit's Grants Review work are now identify less issues than in previous years, giving some assurance that for those grants scrutinised externally there have been some improvement in procedures .</p> <p>Grants panel continue to meet on a quarterly basis and minutes reported to Audit Committee</p>	↔
<p>CRR190006 - Ensuring effective People Management (including capacity and compliance with Employment Law and Health & Safety Legislation)</p>	<p>Substantial 4</p>	<p>Likely 4</p>	<p>Significant 16</p>	<ul style="list-style-type: none"> Competence based recruitment, assessment centres for recruitment of key roles, induction training, coaching and mentoring, appraisals and supervision, probationary policy Development of Employment Policies and briefings and training, audit and monitoring 	<p>Paul R Thomas</p> <p>Paul R Thomas</p>	<p>Substantial 4</p>	<p>Unlikely 2</p>	<p>Medium 8</p>	<p>Substantial 4</p>	<p>Unlikely 2</p>	<p>Medium 8</p>	<p>OD has commenced a programme of work to modernise the Councils approach to learning and therefore support effective People Management. Examples of this include:</p> <p>a) A revised Leadership & Management Development Framework (<i>awaiting CMT endorsement</i>) has built on the outcomes of 'Evaluation of the Council's review of people performance management 2017 – Carmarthenshire County Council', Welsh Audit Office (April 2018) and the Investors in People review (May 2018). It is aimed at building capacity at potential 3rd/4th tier managers with project work as a central focus supported by targeted development, either through OD or Departmental Programmes. It also maps out the expected Leadership Journey based around leadership and management behaviours.</p> <p>b) Leading on the all Wales Health and Social Care Induction Framework (H&SCIF) a key objective of this project is to prepare new workers in the domiciliary care sector for registration with Social Care Wales by completing the Social Care Wales Principles and Values Award and the All Wales Induction Framework for health and social care (AWIF). Project which covers the region is has already established different methods of</p> <p>c) The Learning Management System Project (funded jointly by Chief Executives department and the Digital Transformation Fund) will provide a new and improved learning environment of which one aspect will be the provision of updated essential e-learning (a priority for the purposes corporate and service based requirements e.g. statutory and employment obligations). The project aims to ensure that it supports the organisations learning culture, and the application of different tools and styles of learning will be critical. It will need to include those that support mobile learning, video learning, micro-learning, social eLearning, as well as the necessary learning analytics to collect, measure and analyse the learning habits and performance levels of employees and effective people management.</p> <p>A forward work programme for employment policy updates and development is in place which tracks changes to employment legislation and ensures that Council policies are updated to reflect current legislation</p> <p>HR Advisors and H&S Advisors provide advice to managers across the authority and in schools to ensure consistency and compliance with policies and legislation.</p>	↔
<p>CRR190007 - Ensuring effective management of Procurement / Contract Management and Partnership arrangements</p>	<p>Substantial 4</p>	<p>Likely 4</p>	<p>Significant 16</p>	<p>Participation in the National Procurement Service</p>	<p>Helen Pugh</p>	<p>Substantial 4</p>	<p>Unlikely 2</p>	<p>Medium 8</p>	<p>Substantial 4</p>	<p>Unlikely 2</p>	<p>Medium 8</p>	<p>Category Management introduced and three category plans in place. Procurement continue to work with departments to review and implement the outcomes from the category plans. Two other plans are currently in the process of being developed.</p>	↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
				<ul style="list-style-type: none"> New Procurement Strategy developed and approved in April 2018 Procurement Board 	Helen Pugh Helen Pugh							Carmarthenshire memebr of the WLGA group set up to consider the approach for procuring for Wales moving forward.	
CRR190008 - Maintaining high standards of governance in relation to Information Management	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Dedicated Senior Information Risk Owner on Corporate Management Team IT Security Officer Annual Information Management & Governance Report to Corporate Governance Group and Audit Committee 	Wendy Walters NDaniel Wendy Walters	Substantial 4	Possible 3	High 12	REMOVE FROM CORPORATE RISK REGISTER but will be included in every Service / Divisional risk registers				↓
CRR190009 - Deliver Effective Safeguarding Arrangements - Children (Detail in separate Safeguarding Risk Register)	Catastrophic 5	Probable 5	Significant 25	<ul style="list-style-type: none"> Ensure the Independent Reviewing Service (IRO) continues to be outcome focused Develop implement and regularly monitor effective safeguarding policies and procedures for Children's Services To have a sound procedure for professional abuse allegations effectively promptly and correctly To respond appropriately to Regulators reports and recommendations To proactively monitor adequate procedures are being effectively operated by third party providers Ensure sexual exploitation Risk Assessments (SERAFs) and Missing Persons Risk Assessments are completed as required New arrangements implemented for our leaving care services in accordance with the Social and Well-being Act 2014 	Stefan Smith Stefan Smith Stefan Smith Stefan Smith Stefan Smith Stefan Smith Stefan Smith	Catastrophic 5	Unlikely 2	High 10	Catastrophic 5	Unlikely 2	High 10	<p>Improvements made to the quality of Care Plans ensuring a multi-agency assessment</p> <p>Assessments reviewed in light of the Implementation of the Social Services and Well-being Act (2014)</p> <p>The "Signs of Safety" model has been implemented within Carmarthenshire and incorporated into practice</p> <p>Continue to work with partners to improve appropriate accommodation options and housing support for all vulnerable young people (aged 16-25)</p>	↔
CRR190010 - Deliver Effective Safeguarding Arrangements - Vulnerable Adults	Catastrophic 5	Probable 5	Significant 25	<ul style="list-style-type: none"> Representation at the Regional Board Implementing effective safeguarding policies and procedures for vulnerable adults 	Jake Morgan Jake Morgan	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	<p>The Regional Safeguarding Board is well established, Carmarthenshire is well represneted on the Baord and sub groups.</p> <p>The Carmarthenshire multi agency Local Operational Group is also well established with good collaborative relationships.</p> <p>There is evidence of the dissemination of multi-agency learning via the infrstructure for Adult Pracitce and Child Practice reviews.</p> <p>Two Safeguarding officers are now placed in IAA which has improved initila responses and led to a reduction in referrals coming directly to the Safeguarding team.</p> <p>Carmarthenshire led the development of a Threshold Document which is well understood by all partners.</p> <p>Timescales for responding to safeguarding referrals has improved significantly with perfromacne in</p>	↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
				<ul style="list-style-type: none"> Monitoring the performance of safeguarding within adult services Responding to regulators reviews and recommendations Monitoring of third party providers to ensure safeguarding procedures are being effectively operated 	Jake Morgan Jake Morgan Jake Morgan							<p>Carmarthenshire achieving above 95% for enquireies being completed within 7 days. Systems for collecting performance data is much improved A collaborative consistent approach for responding to professional concners has been agreed. Recently Safeguarding Adults was included as part of a CIW inspection concernig Older People and received positive feedback, the following comments are from the review: - "Safeguarding practice is well led by Senior Managers and Operationally supported by the Safegusarding Team" - "Good multi-agency working relationships at strategic and operational levels".</p>	
CRR190011 - Develop and Deliver the Improvement Plan / Corporate Performance Plans	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Undertake detailed analysis of all lower quartile Performance Indicators to develop action plans. Address underperformance via Business Planning process Monitoring progress via Performance and Improvement Monitoring System (PIMS) and dashboards 	Wendy Walters Wendy Walters Wendy Walters	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	<p>The Well-being plan and the Corporate Plan are now consolidated and incorporated into the Corporate Strategy. PIMS continues to be used to monitor performance indicators and reported regularly to scrutiny committees. This information also forms part of the business planning and financial planning process.</p>	↔
CRR190012 - Failure to adhere to an effective Corporate Governance Framework	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Corporate Governance Group Implementation of the WLGA Review of Governance Annual Governance Statement 	Helen Pugh Wendy Walters Helen Pugh	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	<p>Wales Audit Office Corporate Assessment Action Plan delivered</p> <p>Better use of Resources and Building a Better Council are aligned to the AGS which are structured based on the seven CIPFA principles of Good Governance</p>	↔
CRR190013 - Delivery of the City Deal (Outcomes / Budget)	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Establishment of Swansea Bay City Region Board Development of Regional Joint Committees An agreement between the UK and Welsh Governments and 4 local authorities (Carmarthenshire, Swansea, Neath & Port Talbot and Pembrokeshire) and successful private and public collaboration will address the economic underperformance of the region, with emphasis on uplifting productivity, skills, employment and prosperity. Financial Planning 	Wendy Walters Wendy Walters Wendy Walters Chris Moore	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	<p>Two separate reviews completed. Reciews looked into the governance arrangements of the Swansea Bay City Deal. One commissioned by Westminster and Welsh Government, the other internal review commissioned by the Joint Committee. The outcomes of these reviews have bneen issued and considered by the the Joint Committee</p>	↔
CRR190014 - Delivery of the Wellness Project (Outcomes / Budget)	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Membership of Project Board Development of Life Science and Well-being network of campuses and villages, consisting of primary / community care facility, an Institute of Life Science and an educational and skill development capability. Financial Planning 	Wendy Walters Wendy Walters Chris Moore	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	<p>Two independent reviews commissioned by Carmarthenshire CC with regard to the Llanelli Wellness project WAO concluded that 'Carmarthenshire County Council has followed appropriate processes and effectively managed risk to protect public money in its actions relating to the Llanelli Wellness and Life Science Village' and Acuity concluded that Council Officers have taken prudent steps to manage the project in a safe and well considered legal and financial environment."</p>	↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
CRR190015 - Delivery of the Approved Capital Programme (Outcomes / Budget)	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Strategic Asset Steering Group Project Management Tool Kit Project Management Training Long term Treasury management / loan funding 	JFearn Wendy Walters Paul R Thomas Chris Moore	Substantial 4	Improbable 1	Low 4	Substantial 4	Improbable 1	Low 4	SASG continues to meet regularly and has well established procedures in place to develop and oversee implementation of the capital programme. the level of training and oversight remains satisfactory and all training is now accessible on the intranet.	↔
CRR190016 - Delivery of the Authority's waste management and recycling obligations (including meeting Landfill Targets)	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Maintain current provision and infrastructure for recycling Continue education and awareness activity to improve participation 	Ainsley Williams Ainsley Williams	Substantial 4	Probable 5	Significant 20	Substantial 4	Probable 5	Significant 20	Alternative RDF outlets now in operation. Further restrictions on black bags limit at kerbside has now been introduced from November 2019. Targetted advisor programme in place. Permits and residency checks at HWRCs implemented in April 2019. Further restrictions by means of black bag waste checks introduced at HWRCs from November 2019	↔
CRR190017 - Effective Management of demand for Social Care (Adult & Children)	Significant 3	Likely 4	High 12	<ul style="list-style-type: none"> Establish effective systems to ensure thresholds for access and eligibility criteria are understood and consistently applied by staff and partners Deliver implementation plan for Social Services and Wellbeing Act Collaborate with partners to deliver information, advice, assistance and preventive services Work with partners, local community action groups and local people to build resilient communities and community models of support Promote and develop social enterprises and cooperatives to provide preventative services, care and support To introduce a range of initiatives to manage and/or reduce demand To commission an effective, efficient and economical model for the provision of domiciliary care 	Avril Bracey / Neil Edwards Stefan Smith/Avril Bracey/Neil Edwards Stefan Smith/Avril Bracey/Neil Edwards Avril Bracey / Neil Edwards / Stefan Smith Avril Bracey / Neil Edwards	Significant 3	Possible 3	Medium 9	Significant 3	Possible 3	Medium 9	Families First and Flying Start programmes to deliver early intervention with children and families Further control measures put in place: To introduce a range of initiatives to manage and/or reduce demand To commission an effective, efficient and economical model for the provision of domiciliary care To focus on positive recruitment and retention practices to motivate and sustain the workforce in order that we maintain a sufficient workforce and one that is equipped to perform their work requirements Promote and develop social enterprises and cooperatives to provide preventative services, care and support	↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
				To focus on positive recruitment and retention practices to motivate and sustain the workforce in order that we maintain a sufficient workforce and one that is equipped to perform their work requirements Promote and develop social enterprises and cooperatives to provide preventative services, care and support									
				<ul style="list-style-type: none"> We will monitor and report on Social Worker Vacancies and Caseloads quarterly 	Avril Bracey / Neil Edwards / Stefan Smith								
CRR190018 - Failure to deliver a quality Education Service	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Raise standards at each key stage 	Gareth Morgans	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	MEP programme delivery Steering group in place Effective Admissions process in place	↔
		Possible 3	High 12	<ul style="list-style-type: none"> Support schools to develop and deliver new curriculum. 	Gareth Morgans								
				<ul style="list-style-type: none"> Support schools to implement ALN reform 	Gareth Morgans								
				<ul style="list-style-type: none"> Deliver the Welsh in Education Strategic Plan (WESP) and the recommendations of the Welsh Language Carmarthenshire Report 	Gareth Morgans								
				<ul style="list-style-type: none"> Provide appropriate support for vulnerable learners - ALN, LAC, EAL, Travellers, e-FSM 	Gareth Morgans								
				<ul style="list-style-type: none"> Manage the 21st Century School Programme and reduce the number of surplus places with the schools system 	Gareth Morgans								
CRR190019 - Failure to ensure that schools effectively manage their resources and respond to the challenges of reduced funding	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Lead the TIC Schools project, working with colleagues and schools to identify significant savings as set by the County Council through the budget efficiency programme 	Gareth Morgans	Substantial 4	Possible 3	High 12	Substantial 4	Likely 4	Significant 16	Levels of risk continue to be monitored via a detailed focus on individual school budget performance. Analyses are ongoing throughout the financial year. Progress updates and ensuing actions are monitored closely by a range of officers / groups, including the Schools Budget Forum, Educations Services Forum, DMT, ECS Scrutiny. The Federation agenda analyses and seeks to improve the viability of smaller schools. The Change Review Panel challenges schools in deficit on budget and business management. Business Management within schools is currently being evaluated.	↑
CRR190020 - Ensure quality and adequate supply of Housing within the County	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Implement Carmarthenshire Homes Standard project plan 	Jonathan Morgan	Substantial 4	Improbable 1	Low 4	Substantial 4	Improbable 1	Low 4	The management and levels of risk continue to be monitored by the Investing in Tenants Homes Group and the Affordable Housing Working Group. Ensuring the quality of existing homes is maintained and further improved by the Carmarthenshire Homes Standard Plus (CHS+) and targets to provide more affordable homes are met. Our commitment to CHS+ remains firmly on track, with nearly £45m being set aside to maintain the CHS+ for existing tenants over the next three years.	↔
				<ul style="list-style-type: none"> Housing Company 	Jonathan Morgan							We have been able to commit to this programme and keep the average rent increase for 2019/20 to 2.4%. The CHS+ Business Plan (2019-2022) approved by County Council on 20th February 2019 confirms work that will be	
CRR190021 - Maintain and develop effective Planning Policies (including delivering effective enforcement)	Substantial 4	Possible 3	High 12	<ul style="list-style-type: none"> Rural Development Plan (RDP) 	Wendy Walters	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	LDP Review is well underway. Timetable approved by WG. Preferred Strategy consulted upon on time early 2019. Deposit Consultation due late 2019 early 2019. Progress currently on track and in line with required adoption by December 2021.	↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
				<ul style="list-style-type: none"> Local Development Plan (LDP) Local Enforcement 	Llinos Quelch							Enforcement: One of largest case loads poer population in Wales. An internal review is occurring with regards enforcement processes - due to report late 2019. Enforcement is also part the Strategic Review of Planning also due to be reported end of 2019. Actions from both reviews will help inform the way forward.	
CRR190022 - Manage and Develop new external arrangements	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Governance arrangements incl management and Councillor representation on Boards Compliance with Companies Act and relevant legislation Financial Planning Financial Reporting arrangements Audit programme Training - arranged for Directors 	Corporate Management Team	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	All proposals and initiatives must be considered by CMT, this ensures moderating and consistnecy in approach. WAO review programmed for 2019/20	↔
CRR190023 - No Deal Brexit	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Officer/Member Working Group with representations from all council services Review all services/plan contingencies Follow advice from Welsh Government and WLGA Communications with residents and businesses 	HLMorgan	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	Risk and Opportunities registers continously reviewd Officer / Member working group meet as and when approparaite. When deadlines have been approaching regular meetings held, and dedicated officers nominated to feed into the LRF updates.	↔
CRR190024 - Change in leadership due to the current CE retiring	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> The Authority operates a rigorous assessment and recruitment process to ensure the appointment of the best candidate. The assessment and recruitment process will be overseen by independent advisors 	Paul R Thomas	Substantial 4	Unlikely 2	Medium 8	REMOVED FROM CORPORATE RISK REGISTER			<p>The assessment and recruitment process was overseen by independent advisors</p> <p>A scoping exercise took place on 14th March 2019 with the Councils selected partner SHL and key stakeholders to establish: A good understanding of the national, regional and local context within which Carmarthenshire County Council operates including its own political and organisational environment.</p> <p>Clarity on the behaviours, capabilities and experience that would be necessary to successfully deliver this role, leading on significant change and the challenges of delivering the Councils strategic vision.</p> <p>A detailed plan for the project deliverables. The agreed level support required from a professionally qualified consultant/Occupational Psychologist to advise the Appointments Committee and Full Council An agreed strategy to achieve full Member engagement and confidence in the recommended process for a successful appointment.</p> <p>The role of the Councils People Management Services in supporting the overall process. The project delivered a transparent, objective and robust process to achieve a high quality and credible Executive Recruitment Service for the appointment of its new Chief Executive. It was successful in ensuring</p>	

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ November 2019			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
NEW - Schools do not undertake routine property repair and maintenance using delegated funding or undertake work that is not compliant	Catastrophic 5	Probable 5	Significant 25	Building condition surveys and reports to be reinstated Risk Management bid to be considered to fund urgent building condition surveys	Simon Davies	Catastrophic 5	Possible 3	High 15					
NEW - Ash die back and the risk to public safety	Substantial 4	Probable 5	Significant 20	Officers developing strategy for managing risk for ash die back for trees adjacent to the highway. Identification and consideration of risk where Ash trees are located on Council land. Pilot survey proposed for Highways Inspectors to establish the extent of Ash tree adjacent to the highway. Chainsaw training for Council operatives, specific to Ash die back	Ruth Mullen	Substantial 4	Probable 5	Significant 20					
NEW - Fraud & Corruption The cost of fraud to the Welsh public sector is estimated to be in the region of between £100 million and £1 billion annually (as reported by the WAO).	Catastrophic 5	Likely 4	Significant 20	Anti-Fraud & Anti-Corruption Strategy Whistleblowing Policy Financial Procedure Rules Code of Conduct - Members & Officers Participation in the National Fraud Initiative Exercise Dedicated Fraud Investigation Officer dealing with Revenue and Benefit Frauds Counter Fraud proficiency within the Internal Audit team Effective relations with Dyfed Powys Police	Head of Revenues & Financial Compliance / Director of Corporate Services	Catastrophic 5	Possible 3	High 15					
NEW - School Leadership Our ability to recruit and retain high quality and resilient school leaders who can respond to and deal with the transformation of education in Wales.	Substantial 4	Likely 4	Significant 16	Develop and use a more robust competency based process to recruit school leaders. Provide each new school leader with a mentor who's an experienced and successful school leader. Encourage leaders and prospective leaders to enrol on ERW's leadership courses/programmes. Provide Challenge Adviser support for all new school leaders and provide a bespoke induction/mentoring programme. Use the Headteacher Performance Management process effectively to challenge, develop and support school leaders.	Director of Education anChildren's Services	Substantial 4	Possible 3	High 12					

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CORPORATE RISK REGISTER IMPACT GRID

Risk classes / Impact	Minor 1	Moderate 2	Significant 3	Substantial 4	Catastrophic 5
Reputation Adverse / critical comment Ombudsman Investigation	<i>Ward / village</i>	<i>Local media</i>	<i>Welsh media</i>	<i>National media</i>	<i>Welsh Government Intervention</i>
Service Delivery Health / Education / Leisure Facility Support / Admin Facility	<i>Internal disruption only – no loss of service</i>	<i>Short Term disruption to service</i>	<i>Action required to overcome short-term difficulties</i>	Key targets missed Some services compromised	<i>Prolonged interruption to core services</i>
Environmental impairment Recovery / remediation time People / Casualty Employee accidents	No lasting detrimental effect on the environment or the community Minor injuries	Short-term, local environmental or social impact Ill health	Medium-term environmental or social impact Multiple ill health Disabling injury	Major public health / environmental incident or loss of significant community facility Serious disabling injuries	Recovery impossible or extremely long term Fatalities
Financial Implication	<i>Less than £5k</i>	<i>£5k - £50k</i>	<i>£50k - £500k</i>	<i>£500k - £2m</i>	<i>More than £2m</i>

STRATEGIC RISK REGISTER PROBABILITY GRID

Improbable Lowest Probability 1	Unlikely 2	Possible Median Probability 3	Likely 4	Probable Highest Probability 5
<i>Circumstances rarely encountered / Unlikely to occur</i>	⇒	<i>Circumstances occasionally encountered / medium likelihood of occurrence</i>	⇒	<i>Very likely to occur</i>

Probability - Impact Grid for Project, Strategic, & Service Risks

Probability	Probable (5)	Low (5)	High (10)	High (15)	Significant (20)	Catastrophic (25)
	Likely (4)	Low (4)	Medium (8)	High (12)	Significant (16)	Significant (20)
	Possible (3)	Very Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
	Unlikely (2)	Very Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
	Improbable (1)	Negligible (1)	Very Low (2)	Very Low (3)	Low (4)	Low (5)
		Minor (1)	Moderate (2)	Significant (3)	Substantial (4)	Catastrophic (5)
		Impact				

Mae'r dudalen hon yn wag yn fwriadol

**PWYLLGOR ARCHWYLIO
24 IONAWR 2020**

ARCHWILIAD MEWNOL GRANT RHAGLEN CEFNOGI POBL 2019/20		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Gofynnwyd Y Pwyllgor Archwilio yng nghyfarfod Rhagfyr 2018 am yr adroddiad yn dilyn yr archwiliad nesaf o'r grant.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL		
Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL Angen i'r Cyngor wneud penderfyniad: AMHERTHNASOL		
YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO: Cynghorydd David Jenkins		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol Enw Pennaeth y Gwasanaeth: Helen Pugh Awdur yr Adroddiad: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223 Cyfeiriad e-bost: HLPugh@sirgar.gov.uk

**EXECUTIVE SUMMARY
AUDIT COMMITTEE
24TH JANUARY 2020**

**2019/20 Internal Audit of the Supporting People Programme Grant
(2018/19)**

At the 14th December 2018 meeting, the Audit Committee considered a six-monthly update by the Supporting People Team Leader detailing the progress of improvements to the administration of the Supporting People Programme Grant (SPPG) as identified by Internal Audit in their annual reviews.

The Audit Committee requested that the next Internal Audit Report be brought to the Committee following the 2019/20 audit review. The 2019/20 audit of the Supporting People Programme Grant was completed and reported on in December 2019.

DETAILED REPORT ATTACHED?	YES
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IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh - Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

Finance: Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh - Head of Revenues and Financial Compliance

1. **Scrutiny Committee:** Not Applicable
2. **Local Member(s):** Not Applicable
3. **Community/Town Council:** Not Applicable
4. **Relevant Partners:** Not Applicable
5. **Staff Side Representatives and other Organisations:** Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2018-21	AC 28-03-16	Internal Audit Unit

DEPARTMENT	AUDIT REVIEW	AUDIT REF
Communities	Supporting People	6119019

BACKGROUND

The Authority was allocated Supporting People Programme Grant of £6,495,309 by the Welsh Government for 2018/2019. The purpose of the grant is to provide housing related support to help vulnerable people to live as independently as possible.

SCOPE

A review of Supporting People was undertaken to ensure that grant terms and conditions relating to the Supporting People grant have been fully complied with.

SUMMARY OF RESULTS

It is pleasing to report that continued progress is being made in relation to the management, administration and monitoring arrangements for the Supporting People Grant.

A 'Schedule 4 – Audit certificate' has been submitted to the Welsh Government which states that the 'details submitted are fairly stated, that expenditure has been properly incurred in accordance with the offer of grant'.

The review did identify some issues which require addressing, details of these issues are summarised in the table on the following page. These issues have been discussed with Management who are making significant progress to ensure the issues are being addressed as a priority. These actions will be followed up by Internal Audit during the next audit.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	0	Acceptable
Priority 2 – Strengthen Existing Controls	2	
Priority 3 – Minor Issues	2	

	Summary of Issues	Agreed Actions/Comments
56	<p>The reconciliation between the Budget Monitoring Report and the Financial Management System for March 2019 did not tally.</p>	<p>A signed Budget Monitoring report was provided but the error was that this was prepared before the end of year accruals had been calculated. The monitoring report therefore does not match the end of year ledger. This was an error on the Team Leader's part and has been accepted.</p> <p>The monthly budget monitoring process will be improved upon to ensure that variances between expected and actual spend and any variance identified and resolved.</p>
2	<p>Reported outcomes relating to Partners were not always adequately evidenced. Procedures for monitoring partners should continue to be improved.</p>	<p>A biannual training programme at the provider forums is to be introduced which will take into account the new outcomes framework for HSG that will be introduced from 1st April 2020. This will aim to mitigate and reduce the margin of error that comes from human error when inputting data. Partners will be reminded that any reporting must be accurate at the point of entry.</p> <p>The new process for monitoring and evaluating partners is bedding in.</p> <p>A new column will be added to the appointment sheet that will give a narrative as to why a visit has not been undertaken.</p>
3	<p>A sample of 10 contracts were selected for testing. Internal Audit was unable to confirm that the management charge does not total more than 10% of the total grant awarded in the case of 3 contracts. This was due to out of date or missing costing schedules.</p>	<p>Management charges have been established for a number of the contracts that are currently funded by SPPG. A process to establish the management charges for all remaining services will be set up and the results added to the contract database.</p>
4	<p>Narrative on the Contracts Database was compared to a sample of contracts; inconsistencies were identified in 6 out of 10 cases.</p> <p>Contract start dates were compared to the dates contracts were actually signed. In 9 out of 10 cases the contract was signed after the contract commencement date.</p>	<p>A new process will be added to the budget monitoring process where the contract database will be reviewed on a quarterly basis to ensure accuracy.</p> <p>It is now the working practice of the Team to ensure that any new contracts awarded are signed prior to the commencement of the service.</p>

PWYLLGOR ARCHWYLIO

24 IONAWR 2020

AMGUEDDFEYDD

Y Pwrpas:

I nodi'r gwelliannau yn y cynllun.

Yr Argymhellion:

I gymeradwyo'r gwelliannau a'r amcanion gwaith parhaol.

Y Rhesymau:

Cais wrth y Pwyllgor Archwilio yn y cyfarfod 1 Gorffennaf 2019 am adroddiad cynnydd mewn 6 mis.

Ymgynghorwyd â'r pwyllgor craffu perthnasol :

AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL

Y Gyfarwyddiaeth:

Adran Cymunedau

Enw Pennaeth y Gwasanaeth:

Ian Jones

Awdur yr Adroddiad:

Morrigan Mason

Swyddi:

Pennaeth Hamdden

Rheolwr Datblygu
Amgueddfeydd

Rhif ffôn: 01267 228309

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EXECUTIVE SUMMARY
AUDIT COMMITTEE
24th January 2020

CARMARTHENSHIRE MUSEUMS ACTION PLAN UPDATE

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Carmarthenshire Museums Action Plan provides a progress review against four recommendations made by Internal Audit in the 2016/17 review, recorded as 26 actions with measurable indicators for success. Subsequent Internal Audit reviews have acknowledged efforts and the positive progress made by the service to overcome shortcomings within the resources currently available.

The Committee will note that progress against the Action Plan is continuing but the speed of the progress is constrained by current staff and facility limitations. It is widely acknowledged that the impact of austerity continues to be felt and that museums resources are stretched thinly to meet several priorities. To provide some context, the museum service continues to make significant strides in development across four sites with just 5.79FTE permanent staff in post at January 2020. The service is also pressing forward with proposals for a long-term solution to the authority's museum collections in store and improvements to collections access. There is recognition that the while it may take some years to achieve, the museum service is on an upward trajectory with an ambitious vision for achieving excellence.

The current progress review includes new comments only in the yellow boxes identified as 'in progress', which are typically progressing, albeit slowly, or require resources beyond the current capacity of the service. In summary, the actions that are continuing to be progressed are:

- 1.5 and 3.4 Collections rationalisation
- 2.4 Condition check all 38,000 accessions and thereafter annually
- 2.6 Photograph approximately 36,000 artefacts and upload to collections database
- 2.8 Label 5,700 artefacts
- 2.9 Identify a solution to the museum service storage issue
- 3.2 Emergency planning (almost complete)
- 3.5 Identify which items are 'high value' and obtain independent valuations
- 3.6 Identify a solution to valuing the remainder of the collection
- 4.3-4.6 Review a backlog of loans paperwork stretching back to pre-1996, establish new agreements for active loans and review all items for condition and insurance.

In conclusion, the areas of collections management that continue to require further progress share a common characteristic of being interdependent and long-standing challenges that the museum service struggles to address. Progress will continue to be made within available resources while a more satisfactory solution continues to be explored to achieve improved standards of the management of the authority's heritage assets on a basis for future development.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :						
Signed: Ian Jones			Head of Leisure			
Policy, Crime & Disorder and Equalities NONE	Legal YES	Finance YES	ICT YES	Risk Management Issues YES	Staffing Implications NONE	Physical Assets YES
1. Legal Appropriate advice from Legal, Property Management, Finance, Health & Safety, Internal Audit and Risk to ensure revised procedures are legally compliant.						
2. Finance Significant focus of review to ensure that Financial Procedure Rules are fully complied with.						
3. ICT New technology to be introduced where this improves control.						
4. Risk Management Issues Increased focus on evaluating exposure to risk and addressing weaknesses identified.						
5. Physical Assets Leisure to work closely with Property Services within the Environment Department to ensure proper arrangements for maintenance and control of physical assets.						

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below		
Signed: Ian Jones		Head of Leisure
1. Scrutiny Committee Not applicable. 2. Local Member(s) Not applicable. 3. Community / Town Council Not applicable. 4. Relevant Partners Not applicable. 5. Staff Side Representatives and other Organisations Not applicable.		
Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:		
Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit – Museums – Final Report 2016/17		\\ntcarmcc\cftp\Leisure & Culture\Cultural Services\Museums\Museums General\Audit\Audit 2016-17\Final Report 16-17 Museums.docx
Internal Audit – Summary Review 2018/19		\\ntcarmcc\cftp\Leisure & Culture\Cultural Services\Museums\Museums General\Audit\Audit 2018-19\Museums Report 18-19.docx
June 2019 Progress Review – Carmarthenshire Museums Audit Action Plan 2016-17		\\ntcarmcc\cftp\Leisure & Culture\Cultural Services\Museums\Museums General\Audit\Audit 2019-20\June 2019 progress review - Carmarthenshire Museums Audit Action Plan 2016-17.docx

Mae'r dudalen hon yn wag yn fwriadol

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018; Reviewed June 2019.

Proposed Action	Milestone Tasks	Responsible Person	Partners to consult / engage	Target Date	Success Indicator	Progress
<p>R1.</p> <p>All documented procedures need to be completed to ensure all key functions undertaken on a day to day basis are included and that they are fully compliant with the requirements of Financial Procedure Rules;</p> <p>Subsequently training of all staff should be undertaken to ensure they are conversant with the procedures.</p>	1.1 Leisure BSU Officer to support the review of documentation relating to financial procedures, which are published in operational manuals for each staffed museum site.	Business Retail Officer	Leisure Business Support Unit	June 2017	Audit review and a programme of independent 'spot checks'.	<p>COMPLETED.</p> <p>Lindsey Roberts reviewed documentation with Marion Male in May/June 2017.</p> <p>New cash handling procedures introduced at museum sites March 2018 to comply with Financial Procedures.</p>
	1.2 Documentation Procedural Manual due for revision by June 2017 for Museum Accreditation.	Museums Development Manager with input from Curator	Museums Archives Libraries Division of Welsh Government	June 2017	Museum Accreditation.	<p>COMPLETED.</p> <p>All museum policies and procedures relating to collections management reviewed and updated by October 2017.</p> <p>Full Accreditation status awarded to Carmarthenshire County Museum and Parc Howard Museum. The Accreditation Scheme sets nationally agreed standards for UK museums. To qualify, museums must meet standards on how they are managed, for the services they offer and on how they care for collections.</p>
	1.3 Acquisition and Disposal Policy for revision for Museum Accreditation.	Museums Development Manager with input from Curator	MALD Welsh Government	June 2017	Museum Accreditation.	<p>COMPLETED.</p> <p>As above.</p>
	1.4 Communicate procedures through staff training.	Museums Development Manager with input from Curator		March 2017	Numbers of staff attending training.	<p>COMPLETED</p> <p>Training of all current staff completed and procedures in place for training new appointments through the induction process.</p>
	1.5 Collections rationalisation.	Museums Development Manager	External consultant.	Reviewed from June 2017 to March 2020	Rationalisation policy and plan completed.	<p>IN PROGRESS</p> <p>January 2020 update.</p> <p>This is an activity that requires significant resources to ensure a transparent and ethical</p>

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018; Reviewed June 2019.

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			Other museums and stakeholders.	for completion of trial.	Fully documented and completed trail rationalisation of the Firearms collection, to ensure the systems in place are robust, transparent and ethical.	process is followed according to agreed parameters. The process is currently depending heavily on volunteers. Firearms and geology collections are being assessed for disposal as a trial. A full review of these collections has been completed and documented, external valuations sought where applicable, and the final disposal assessment process will be completed by March 2020 in preparation for wider consultation.
<p>2. Collection documentation A comprehensive, up to date register should be maintained of all assets held at the Authority's Museums. (Also see R3)</p> <p>This should incorporate a list of all assets valued at over £10k in order to facilitate the Annual Asset Verification Exercise undertaken by the Corporate Property Section,</p> <p>The list of assets should be subject</p>	<p>2.1 Undertake a collections risk assessment to include 'disassociation' (the separation of object from museum record or provenance).</p>	<p>Museums Development Manager with input from Curator</p>	<p>Sarah Paul ACR (MALD Welsh Government advisor)</p>	<p>March 2017</p>	<p>Risk assessment submitted as Appendix to Carmarthenshire Museums Strategic Plan 2017-2022.</p>	<p>COMPLETED. Risk assessment of collections in store completed Jan. 2017. This informed the Carmarthenshire Museum Service Strategic Plan 2017-2022 approved by Executive Board 31 July 2017.</p> <p>Some further work has been undertaken as part of the <i>Development of Carmarthenshire Museum Service Collections Centre</i> study by John Marjoram and Halahan Associates indicating that large parts of the collection have been acquired historically with no record of provenance (e.g., Parc Howard transfer from Llanelli Borough Council and the Carmarthenshire Antiquarian Society collection which founded the County Museum collection).</p>
	<p>2.2 Any documentation backlog will be identified through the Accreditation return process and an action plan drawn up to address it.</p>	<p>Curator</p>		<p>June 2017</p>		<p>COMPLETED. Documentation backlog plan approved by Museum Accreditation panel 10/5/18.</p>
	<p>2.3 All assets known to be over £10k are identified on the Collections Management System</p>	<p>Curator</p>				<p>COMPLETED. 54 items with a known value above £10K identified on Corporate Asset list, cross-referenced on to CALM.</p>

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018; Reviewed June 2019.

<p>to physical check by an independent person at least on an annual basis.</p> <p>A record of such checks should be maintained.</p> <p>It is important that the accession register is maintained up to date and that the location of all volumes of the accession register are known.</p>	<p>2.4 The list of assets will undergo a physical check as part of a condition survey and thereafter annually.</p>	<p>Conservation Officer.</p>	<p>Independent assessment.</p>	<p>May 2019</p> <p>Revised to between 2023 and 2027, subject to capacity.</p>	<p>Full collection audit completed, movement control procedures established and adhered to, and annual 'spot check' programme in place.</p>	<p>IN PROGRESS January 2020 update. A solution continues to be explored to identify resources from external sources to fund this activity as part of a wider collections access programme. Current progress has achieved 247 artworks audited from a museum collection of 38,000 accessioned items. Staff capacity remains the obstacle to progress.</p>
	<p>2.5 Digitise all museum object records on to CALM collections management database. Subject to funding for 9 month fixed term post.</p>	<p>Museums Development Manager with input from Curator</p>		<p>Funding May 2017. Digitisation complete by March 2018. Completed July 2019.</p>	<p>Documentation Assistant post appointed.</p> <p>Backlog of paper records digitised.</p>	<p>COMPLETED Internal 'Risk Management' funding has subsidised a post for 17 months to digitise all paper records on to the museums' collections database. The post will terminate on 7/07/19. 5775 new object records have been created, discrepancies rectified and locations updated.</p>
	<p>2.6 Photograph all objects and attach images to CALM database for identification.</p>	<p>Curator</p>	<p>Axiell (CALM)</p>	<p>Revised from 2020 to 2022 in line with other long-standing tasks.</p>	<p>Numbers of objects photographed and uploaded to collections management system.</p>	<p>IN PROGRESS January 2020 update. Approximately 5.7% of the collection has been photographed and images uploaded to the collections database. Staff capacity and physical resources remain the obstacles to progress.</p>
	<p>2.7 Identify secure electronic back-up system to replace requirement for traditional Accession Register.</p>	<p>Curator</p>	<p>IT CCC Archives</p>	<p>Jan 2018</p>	<p>New documentation / digitisation procedures in place.</p>	<p>COMPLETED The main computerised collections management database is protected by the authority's IT security systems and is stored 'off site' in the event of a disaster.</p> <p>Traditional hard copy Accession Registers will continue to be retained to ensure continuity of established practice and 'back up' in the event of IT systems becoming outdated and key data lost during migration (See <i>Documentation Policy Statement 2017-2022</i> approved by EBM 24/10/2017).</p>

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018; Reviewed June 2019.

	2.8 Ensure all objects are appropriately labelled.	Conservation Officer		2022	Numbers of object labelled.	IN PROGRESS Ongoing store audits and spot checks indicate that 85% of the collection is correctly labelled with a unique identification number.
	2.9 Identify a solution to the county's museum collections storage crisis so that locations can be accurately recorded.	Senior Cultural Services Manager Museums Development Manager	Welsh Government; National Lottery Heritage Fund; other external funders; Business partnerships; Public consultation (community benefit).	2022	External funding. Match funding. Council approval to proceed. Successful delivery of the project.	IN PROGRESS January 2020 update. The concept for a Collections Centre has been in development since 2017. Headland Design & Associates successfully tendered for the contract to undertake public consultation and a business assessment for the scheme, due February 2020.
3. Valuation and insurance. As previously recommended 'Appropriate insurance cover should be put in place for all artefacts held at the Authority's museums. This should be undertaken in liaison with the Authority's Risk Management Section.' Museum collections fall	3.1 Comprehensive risk assessment to identify the particular risks presented by each collection group.	Conservation Officer		Subject to post appointment.		COMPLETED Risks and needs of various collections groups identified in 'Development of Carmarthenshire Museum Service Collections Centre' study by John Marjoram and Halahan Associates. Draft complete report received 29/11/17. Museum Service Conservation Officer appointment made and commenced duties 6/11/2017.
	3.2 Put in place measures to manage risk (emergency planning).	Museums Development Manager with input from Curator and Conservation Officer	MALD CCC Archives Harwell	June 2017. Revised to Dec.2018. All training completed by November 2019.	Museum Accreditation. Staff training record. Schedule for reviewing and testing the plan.	IN PROGRESS January 2020 update. Salvage plan has been written and salvage training for museum staff will take place by March 2020.
	3.3 Commission security survey of all museum sites and other sites	Museums Development Manager	Dyfed Powys Police	April 2018	Report submitted to DMT.	COMPLETED Security reviews completed for Carmarthenshire County Museum and Parc

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under property cover only, which extends to replacing the component materials of an item.	where collections are held, focusing on where there is a concentration of high value items and other identified risks.					Howard Museum (June 2017) by PC Rob Chapman, Designing Out Crime Officer, Dyfed Powys Police. New temporary museum store had security review Jan.2018.	
	3.4 Collections rationalisation programme.	Museums Development Manager		2020		IN PROGRESS See item 1.5	
	3.5 With the information from the above steps draw on internal and external expertise to provide valuations of items of high commercial value. Some historical expertise is required because value is linked to provenance. In some cases conservation value is preferable.	Curator with input from Conservation Officer	Auctioneers; a broad range of external specialists with conservation and collections specialist knowledge.	April 2019	Revised to 2022 in line with other long-standing tasks that require external resources to complete.	Numbers of items valued. All risks insurance in place or a commitment to self-insure based on the value of the object, not its component materials.	IN PROGRESS January 2020 update. 1.5% of collections re-valued since 2017. These include approximately 350 items of Llanelly Pottery, up to 10 items for loan, and 80 firearms assessed by an independent valuer November 2019 as part of rationalisation process.
	3.6 Agree on an approach to valuing the remainder of the collection.	Curator	CCC Risk Management team.	Revised to 2022 in line with other long-standing tasks that require external resources to complete.	A 'value' attributed to the remainder of the collection.	NOT STARTED Interdependent upon completion of action 3.5.	
4. Loans inward and outward A record of all items put out on loan / received on loan should be maintained,	4.1 Formal procedures for loans to be reviewed.	Curator		June 2017	Museum Accreditation	COMPLETED Documentation Procedural Manual revision completed September 2017 (GE).	
	4.2 Identify all active loans inward and outward dating back to the 1970s and review paperwork and ensure collections	Curator		June 2017	All loan documentation accurate and current.	COMPLETED All loans paperwork has been reviewed to identify active and expired loans.	

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

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<p>This should be subject to review at least on an annual basis,</p> <p>In addition, a loan agreement should be completed for each loan item which should be signed by both parties.</p>	<p>management database is current.</p>					
	<p>4.3 Loan agreements that have expired or are due to expire in 12 months will be reviewed and renewed. And reviewed thereafter annually.</p>	<p>Curator</p>		<p>Revised from January 2018 to March 2020 to account for Museum of Speed collections.</p>		<p>IN PROGRESS January 2020 update. <u>Loans outward</u> (to other organisations): 45% of active loans - renewal process completed. 55% of active loans - renewal in negotiation. 100% of older loans (pre county reorganisation) reviewed and closed.</p> <p><u>Loans inward</u> (to Carmarthenshire Museums): 22% loans with AG-NMW in negotiation. 13% loans from individuals, unable to reach owner. 65% other older loans recorded as 'returned' in process of being reviewed to confirm closure.</p> <p>All active loans relating to the Museum of Speed are being reviewed separately and do not figure in the above. All are awaiting review in the context of the museum development.</p>
	<p>4.4 Confirm values of loans inward and outward.</p>	<p>Curator</p>	<p>Auctioneers</p>	<p>Oct. 2017</p>	<p>All inward/outward loans valued and insurance cover confirmed.</p>	<p>IN PROGRESS All loans since 2017 are undertaken only with valuation information. Valuations of historic loans will be undertaken as part of action 4.3.</p>
	<p>4.5 Contact institutions to confirm loan status, insurance cover and update paperwork.</p>	<p>Curator</p>	<p>Borrowing institutions.</p>	<p>Oct. 2017</p> <p>Linked to action 4.3 – revised to March 2020.</p>	<p>All paperwork complete and current.</p>	<p>IN PROGRESS January 2020 update. Currently as progress report for 4.3. Once this review process is completed, action 4.5 will also be completed.</p>
<p>4.6 Loans inward/outward condition checked annually.</p>	<p>Conservation Officer</p>		<p>February 2018</p> <p>Revised to Oct 2019.</p>	<p>Record of all checks.</p>	<p>IN PROGRESS January 2020 update.</p> <ul style="list-style-type: none"> All new loans can proceed only following a full condition report. 	

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

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				Revised to March 2020.		<ul style="list-style-type: none">• Loans outwards will be inspected on location by Museum staff by March 2020.• Museum of Speed loans inward and older loans that have been renewed will be condition checked according to staff availability.
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Mae'r dudalen hon yn wag yn fwriadol

**Y PWYLLGOR ARCHWILIO
24 IONAWR 2020**

CYNNYDD O RAN ARGYMHELLION YR ADRODDIAD RHEOLEIDDIO

Pwrpas

Amlinellu'r cynnydd o ran argymhellion yr adroddiad rheoleiddio.

Yr argymhellion/penderfyniadau allweddol sydd eu hangen

Derbyn yr adroddiad.

Y rhesymau:

O dan Ddeddf Llywodraeth Leol (Cymru) 2011- mae'n ofynnol i'r Pwyllgor Archwilio ddilyn argymhelliad yr adroddiad rheoliadol. Paragraffau 9.16 i 9.19.

**Angen cyfeirio'r mater at y Bwrdd Gweithredol / Cyngor er mwyn gwneud penderfyniad:
Amh.**

<p>Cyfarwyddiaethau: Y Prif Weithredwr / Gwasanaethau Corfforaethol</p> <p><u>Enwau'r Penaethiaid Gwasanaeth:</u></p> <p>Noelwyn Daniel</p> <p>Helen Pugh</p> <p><u>Awdur yr adroddiad:</u></p> <p>Robert James</p>	<p>Swyddi:</p> <p>Pennaeth TGCh a Pholisi Corfforaethol</p> <p>Pennaeth Refeniw a Chydymffurfiaeth Ariannol</p> <p>Swyddog Cynllunio Perfformiad</p>	<p>Rhifau ffôn / cyfeiriadau e-bost:</p> <p>01267 246270 NDaniel@sirgar.gov.uk</p> <p>01267 246223 HLPugh@sirgar.gov.uk</p> <p>01267 224486 RNJames@sirgar.gov.uk</p>
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**EXECUTIVE SUMMARY
AUDIT COMMITTEE
24TH JANUARY 2020**

PROGRESS ON REGULATORY REPORT RECOMMENDATIONS

To outline progress on regulatory report recommendations.

Introduction

In December 2018 the Audit Committee received its first report on the Progress of Regulatory Report recommendations. This report provides the second.

The Council monitors regulatory report recommendations on its Performance Information Monitoring System (PIMS).

The report recommendations have also been included onto the CMT and PEB Dashboards for quarterly performance monitoring purposes.

There are two main types of report:

National reports. Sometimes recommendations made in these reports will not apply to Carmarthenshire e.g. the best practice being recommended may already be established practice.

Local reports specific to Carmarthenshire County Council.

This report covers the reports listed in the recent Wales Audit Office Annual Improvement Report on Carmarthenshire County Council, August 2019. This was received by Audit Committee in its 13th September 2019 meeting. As well as some recommendations from earlier reports that are still ongoing.

Some regulatory report recommendations are extremely long and detailed. These have been summarised for the purposes of this report. The original full recommendations can be viewed in the original reports. Links to these are provided at the end of this cover sheet.

In the Wales Audit Office report on Audit Committee Effectiveness (July 2018), there was a Proposal for Improvement that we should strengthen arrangements for tracking actions taken to address recommendations in regulatory reports. This process addresses this proposal.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Noelwyn Daniel, Head of ICT & Corporate Policy

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
YES	YES	NONE	NONE	NONE	NONE	NONE

1. Policy, Crime & Disorder and Equalities

The Wales Audit Office review of *Audit Committee Effectiveness* (July 2018) identifies the core functions of the Audit Committee, one of which concerns monitoring.

The report makes 5 Proposals for Improvement one of which concerns tracking progress:-
Proposal 3: Ensure that all Audit Committee members have access to full versions of all internal audit and external regulatory and audit reports, and strengthen arrangements for tracking actions taken to address the recommendations they include.

2. Legal

The Local Government Act (Wales) 2011 – Statutory Guidance identifies that Audit Committee should:-

receive the reports from external auditors and follow up their recommendations for the year.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Noelwyn Daniel, Head of ICT & Corporate Policy

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

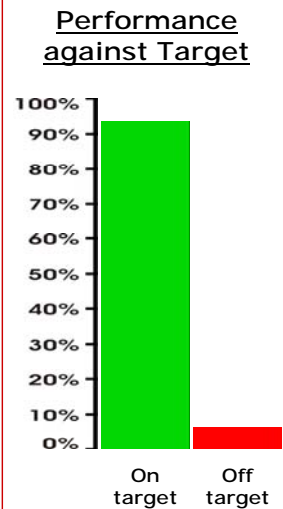
Title of Document	File Ref No.	Locations that the papers are available for public inspection
Audit Committee Effectiveness- Carmarthenshire County Council- July 2018.		Link
<u>The Local Government Act (Wales) 2011</u>		<u>The Local Government Act (Wales) 2011 Statutory Guidance Chapter 9</u>
Wales Audit Office Annual Improvement Report on Carmarthenshire County Council, August 2019		Wales Audit Office website
Regulatory Recommendations Log		Wales Audit Office website Care Inspectorate Wales (CSSIW) website

Mae'r dudalen hon yn wag yn fwriadol

Regulatory Recommendations



(based on the Annual Improvement Report 2018/19)


		Total	On target	Off target	Not reported	Not available	Annual / Not started	% on target	Overall % on target
WAO/NAT: Speak my language: Overcoming language & communication barriers in public services (April 18)	Actions	1	1	0	0	N/A	0	100%	100%
WAO: Scrutiny: Fit for the Future? Review (June 18)	Actions	2	1	1	0	N/A	0	50%	50%
WAO/NAT: Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities (May 18)	Actions	1	1	0	0	N/A	0	100%	100%
WAO/LOC: Evaluation of the Council's review of people performance management 2017 (April 18)	Actions	1	1	0	0	N/A	0	100%	100%
WAO/LOC: Audit Committee Effectiveness (July 18)	Actions	2	2	0	0	N/A	0	100%	100%
CSSIW/NAT: National Review of Domiciliary Care in Wales CCC (Sept 16)	Actions	2	2	0	0	N/A	0	100%	100%
WAO/LOC: Well-being of Future Generations: An examination of 'Start Well - Help children to live healthy lifestyles' (Feb 19)	Actions	9	9	0	0	N/A	0	100%	100%
WAO/LOC: Service User Perspective Review: Online Services (May 19)	Actions	2	2	0	0	N/A	0	100%	100%
WAO/LOC: Review of Risk									



Management Arrangements (July 19)	Actions	6	6	0	0	N/A	0	100%	100%
WAO/NAT: Rural Community Asset Transfer (Nov 18)	Actions	2	2	0	0	N/A	0	100%	100%
WAO/NAT: Local Government Services to Rural Communities (Nov 18)	Actions	3	3	0	0	N/A	0	100%	100%
WAO/NAT: How Local Government Uses Data (Dec 18)	Actions	4	2	2	0	N/A	0	50%	50%
WAO/NAT: The Effectiveness of Local Planning Authorities in Wales (June 19)	Actions	4	4	0	0	N/A	0	100%	100%
CIW: Older People CIW Review (Aug 19)	Actions	9	9	0	0	N/A	0	100%	100%
Overall Performance	Actions and Measures	48	45	3	0	0	0	94%	

OFF TARGET

Objective: WAO/NAT: How Local Government Uses Data (Dec 18)			
Outcome: Not defined			
Action	14409	Target date	31/03/2020
Action promised	Upskill staff: LA's: to identify staff who have a role in analysing & managing data to remove duplication & free up resources to build & develop capacity in data usage; & to invest & support development of staff data analytical, mining & segmentation skills		
Comment	A review is currently underway to review the role of Corporate Policy and build capacity to undertake this type of function		
Remedial Action	A review is currently underway to review the role of Corporate Policy and build capacity to undertake this type of function		
Service Head: Noelwyn Daniel		Performance status: Off target	
			
Action	14410	Target date	31/03/2020
Action promised	Data-driven decision-making culture: LA's: to set data reporting standards to ensure minimum data standards underpin decision making; and to make more open data available		
Comment	Review currently underway to review the function of Corporate Policy and potentially build capacity to address this issues.		
Remedial Action	Review currently underway to review the function of Corporate Policy and potentially build capacity to address this issues.		
Service Head: Noelwyn Daniel		Performance status: Off target	
			

Objective: WAO:Scrutiny: Fit for the Future? Review (June 18)			
Outcome: Not defined			
Action	13629	Target date	31/12/2019
Action promised	Review the overview and scrutiny committee structure to ensure it is able to meet current and future challenges		
Comment	Work has been undertaken to identify which service areas and departments fall within the existing scrutiny arrangements, there are some overlaps but a tidy up exercise, requires more thought. With a new Chief Executive in post, priorities may change, and it is important for the new structure to reflect future proposals		
Remedial Action	A working document can be provided on request		
Service Head: Linda Rees Jones		Performance status: Off target	
			

ON TARGET ETC.

Objective: CIW: Older People CIW Review (Aug 19)			
Outcome: Not defined			
Action	14473	Target date	31/03/2020
Action promised	Ensure managers record oversight of work on the IT record management system		
Comment	This is a new action following CIW/HiW inspection. Whilst it was recognised that there was stringent management oversight this was not being recorded on the IT system. This will be rectified when we start using the new ECLIPSE system where there will be a managers comment section. In the meantime we have introduced a case discussion form on CARE FIRST which is being completed by managers and staff.		
Service Head: Neil Edwards		Performance status: On target	
Action	14474	Target date	31/03/2020
Action promised	Ensure qualitative performance information is gathered across the directorate and this provides opportunity for learning across the service		
Comment	Performances measures are collected and reported on a monthly basis to senior managers, ongoing work is to analyse and determine new measures for services and processes are being set up to collect data.		
Service Head: Neil Edwards		Performance status: On target	
Action	14475	Target date	31/03/2020
Action promised	Ensure personal outcomes recorded represent a personal narrative of what is important to people		
Comment	We are developing a Quality Assurance Framework which will incorporate a formal auditing process which will identify whether personal outcomes in service users assessments are in their own words. In addition to formal auditing, such issues will be considered as part of the supervision of social workers.		
Service Head: Neil Edwards		Performance status: On target	
Action	14476	Target date	31/03/2020
Action promised	Ensure a sufficient range of services to carers is available across the local authority		
Comment	New commissioning post appointed to - starting 1st Nov 19. The post will be responsible for identifying the need for services for carers.		
Service Head: Neil Edwards		Performance status: On target	
Action	14478	Target date	31/03/2020
Action promised	Ensure a consistent consideration of the right to formal advocacy		
Comment	New Commissioning Officer role will lead on linking with existing 3rd sector providers to develop arrangements for spot purchasing advocacy on a need led basis.		
Service Head: Neil Edwards		Performance status: On target	
Action	14479	Target date	31/03/2020
Action promised	Ensure there is equity of services across all areas of the county		
Comment	As a result of the CIW Inspection Report, it was agreed to review this via the Senior Management Team Meeting whereby officers consider their locality arrangements and the services available to ensure both equity and learning of good practice. This needs to be understood in context that each of the three localities are different and services are tailored to the population health needs of the locality. In addition, cluster funding can lead to differing initiatives taking place in the localities.		
Service Head: Neil Edwards		Performance status: On target	
Action	14480	Target date	31/03/2020
Action promised	Establish and embed preventative working across communities throughout the county		
Comment	The document "A Healthier Carmarthenshire" has a primary focus on prevention and early intervention building on the successful PEIPIL (Prevention, Early Intervention and Promoting Independent Living) strategy of 2015. We have emphasised through communications of the importance of preventative working allied to the Quadruple Aim and continue to work with third sector partners to achieve this. Initiatives such as Dementia Friends Communities and Carmarthenshire is Kind are continuing to extend across the county through the work of the CRT officers in concert with County Councillors.		
Service Head: Neil Edwards		Performance status: On target	
Action	14481	Target date	31/03/2020
Action promised	Continue to connect communities to services through engagement with people and partners to help prevent escalation of need		
	The Community Connection workshops led by Public Health Wales working with the various divisions of the department of		

Comment	communities under the framework of Transformation and "A Healthier Carmarthenshire" is demonstrating the commitment to fulfilling this action. Significant work is being undertaken by our range of officers from the fields of social prescribing, community connectors and community development. This work and range of service alternatives is influencing the Delta Well being IAA and additional Transformation-funded preventative services		
Service Head: Neil Edwards		Performance status: On target	
Action	14482	Target date	31/03/2020
Action promised	The local authority should reassure itself people contacting Delta Information, Advice and Assistance (IAA) service are provided with appropriate information and advice		
Comment	This has been undertaken and has satisfied the primary requirement. However, in addition, a task and finish group was established in June to review the IAA service model partly in light of the projected "Transformation Fund" developments. This has continued on a regular place with participation from across adult health and social care. Feedback has been formally provided to the Director at the Departmental Management Team (DMT) meetings.		
Service Head: Neil Edwards		Performance status: On target	

Objective: CSSIW/NAT: National Review of Domiciliary Care in Wales CCC (Sept 16)			
Outcome: Not defined			
Action	13652	Target date	30/09/2019 (original target 31/12/2016)
Action promised	The Council will need to ensure that any potential future partnership arrangements in joint commissioning, whilst having potential benefits does not weaken or dilute current commissioning arrangements in the council. The Council will need be confident that any collaborative work will strengthen their commissioning arrangements & improve on outcomes		
Comment	Work is ongoing regarding strategic priorities and future commissioning arrangements.		
Service Head: Neil Edwards		Performance status: On target	
Action	13655	Target date	31/12/2019 (original target 31/12/2016)
Action promised	The establishment of an effective electronic database to support the operations of the commissioning function of the Council, this will ensure that appropriate records are maintained and are accessible by all relevant staff. This would enable a more effective and timely performance evaluation of individual service providers.		
Comment	This work will form part of the roll out plan for Eclipse.		
Service Head: Neil Edwards		Performance status: On target	

Objective: WAO/LOC: Audit Committee Effectiveness (July 18)			
Outcome: Not defined			
Action	13637	Target date	31/03/2019
Action promised	Ensure that all Audit Committee members have access to full versions of all internal audit and external regulatory and audit reports, and strengthen arrangements for tracking actions taken to address the recommendations they include		
Comment	Reports provided to Audit Committee are now thorough and include sufficient context and information. We are in the process of introducing Microsoft teams to our way of working, which will enable us to provide each member of Audit Committee with full access to our reports in a controlled manor		
Service Head: Helen Pugh		Performance status: On target	
Action	13638	Target date	01/06/2019
Action promised	Improve the information provided to Audit Committee by: ensuring that reports give enough context and background for committee members to understand the key risks and issues; ensuring that reports are more specific about what action the Audit Committee needs to take in order to discharge its core functions		
Comment	The Risk register is provided to the Audit Committee on a regular basis. we are introducing Microsoft Teams to our way of working which will enable us to provide each member of Audit Committee with full access to our reports, in a controlled manor.		
Service Head: Helen Pugh		Performance status: On target	

Objective: WAO/LOC: Evaluation of the Council's review of people performance management 2017 (April 18)			
Outcome: Not defined			
Action	13648	Target date	31/12/2019 (original target 31/03/2019)
Action promised	In line with recommendations of the Internal Audit Review of Declaration of Interests, Gifts and Hospitality 2017, the guidance on declarations of interest should be reviewed and, if appropriate, updated		
Comment	Since the Review, consideration has been given to best practice across Public Sector in Wales and as a result a new draft Employee Code of Conduct Guide and electronic Declaration of Interest Form have been developed for discussion and agreement by the Corporate Management Team. Going forward consideration will need to be given to how the process for declaring interests is publicised to staff.		
Service Head: Paul R Thomas		Performance status: On target	

Objective: WAO/LOC: Review of Risk Management Arrangements (July 19)			
Outcome: Not defined			
Action	14302	Target date	31/03/2020
Action promised	Procedures and Guidance: The Council should develop suitable procedures and guidance to underpin its risk management strategy to ensure that risk management is consistently embedded across the organisation.		
Comment	WAO recommendations reported to Audit Committee on 13th September 2019. Proposals to be set going forward.		
Service Head: Helen Pugh		Performance status: On target	
Action	14303	Target date	31/03/2020
Action promised	Risk Appetite: The Council should define its corporate risk appetite to ensure that it manages risks and opportunities effectively.		
Comment	Wales Audit Office recommendations reported to Audit Committee 13th September. Proposals to be set going forward.		
Service Head: Helen Pugh		Performance status: On target	
Action	14304	Target date	31/03/2020
Action promised	Performance Management: The Council should further align its risk management arrangements with its performance management arrangements.		
Comment	WAO recommendations to be discussed at future performance Management Meetings detailing a consistent approach across the Authority.		
Service Head: Helen Pugh		Performance status: On target	
Action	14305	Target date	31/03/2020
Action promised	Roles & Responsibilities: The Council should review and clarify the roles and responsibilities of: Managers, Staff, Risk Champions, The Risk Management Steering Group in its risk management arrangements		
Comment	Wales Audit Office Recommendations reported to Audit Committee 13th September 2019. To be discussed at Risk Management Steering Group.		
Service Head: Helen Pugh		Performance status: On target	
Action	14306	Target date	31/03/2020
Action promised	Risk Management System: The Council should: clarify system it is using to identify & capture risks to ensure consistency in approach across the organisation; & review the information recorded on risk registers throughout the organisation to ensure information is up to date, complete, & has enough detail to ensure risks can be appropriately managed		
Comment	Wales Audit Office Recommendations reported to Audit Committee. awaiting upgrade of the Risk Management System `JCAD` .		
Service Head: Helen Pugh		Performance status: On target	
Action	14307	Target date	31/03/2020
Action promised	The Council to Improve Effectiveness by: training staff; regularly seeking assurance on effectiveness of all aspects of its arrangements & acting on findings; & embedding process for identifying lessons learned & sharing good practice across organisation		
Comment	Wales Audit Office Recommendations reported to Audit Committee on 13th September 2019		
Service Head: Helen Pugh		Performance status: On target	

Objective: WAO/LOC: Service User Perspective Review: Online Services (May 19)			
Outcome: Not defined			
Action	14300	Target date	31/03/2020
Action promised	Service user involvement: The Council should develop a systematic approach to involving service users in the future design and development of its online/channel shifted services.		
Comment	<p>We are in the early stages of implementing the approaches outlined below to involve our residents in the design and ongoing development of our online services. We have also submitted a task and finish project for consideration to the Regeneration and Policy Academi which would cover the following actions:</p> <ul style="list-style-type: none"> • Identify a list of digital services that are ready to be tested • Plan quarterly user testing programme with different groups – staff, public, Communities first. Which style of user testing, location, analysis • Report on any exclusion issues / solutions. Communities First team, 50+, Digital Accessibility Centre. • Identify technology that can be used to assist in ongoing user testing. Costs, skills needed, resources. <p>Mystery shopper</p> <p>We will be carrying out ongoing mystery shopper exercises to look at the customer experience across all of our platforms. We will recruit a large group of users that are representative of the local demographic. This will remain an open recruitment process so that the group does not become biased and is reflective of our residents wants and needs.</p> <p>We are taking an integrated approach to understanding the interactions a customer has with the Council, from navigating the website, completing online forms to talking to our customer service team either over the phone, face-to-face or on Social media. They will be asked to complete a specific task on all of our available customer service channels, which include:</p> <ul style="list-style-type: none"> • Customer service Hwb • Contact centre • Website • MyAccount • Social Media <p>This will enable us to identify:</p> <ul style="list-style-type: none"> • Inconsistency in outcome / information • Potential barriers to digital • Areas for improvements • Voice of the customer – tone, language. • Best practise <p>They will be asked to rate each channel, and this will give us informed data on why people choose a particular platform.</p> <p>Internal User Testing</p> <p>All new processes/systems are fully tested by the department involved. Additional testing is also carried out by the web team and customer services on request.</p> <p>Future actions</p> <ul style="list-style-type: none"> • All processes / systems are tested by web team / customer services • Staff from a different service carry out testing as they will behave in a similar way to a customer. They will not have an insight into the internal process and will be less likely to use Council jargon/abbreviations. <p>Specific user groups</p> <p>In addition to the larger panel used for Mystery Shopper exercises, smaller groups of specific users will be recruited to test digital solutions aimed at them – e.g Tenants, Parents, Carers, Planning agents etc.</p> <p>In progress</p> <ul style="list-style-type: none"> • Housing are testing the new MyAccount designs with tenants. They will feed this back to IT to implement any changes directly or through Firmstep. We anticipate the new MyAccount will be live by 2020. • Social Care are working with carers to improve content on the website and also look at the assessment process. This is now being undertaken as part of IAA by Delta Wellbeing. <p>Future actions</p> <ul style="list-style-type: none"> • Formally identify which groups need to be set up and why • Follow a similar recruitment process to Mystery Shopper <p>User behaviour analytics (UBA)</p> <p>We are looking at digital solutions to help us understand user behaviour. User behavior analytics (UBA) is a method for collecting, combining, and analyzing quantitative and qualitative data to understand how users interact with our website, and why.</p>		

	<p>Google analytics already provides us with quantitative data but can't give us any of the 'whys'. We currently gather qualitative data through feedbacks and surveys and make ongoing improvements based in this information. Additional qualitative tools such as heat maps, conversion funnels, user recordings showing clicks/taps, scrolling and page interaction will give us a full picture of user behaviour and will help us to identify:</p> <ul style="list-style-type: none"> • Where people struggle or get confused and leave a page • Content that people are interested in or ignoring completely • The specific point where people abandon a task <p>It will also provide data on all of our current digital audience without impacting on their customer experience.</p>		
Service Head:	Deina Hockenull	Performance status:	On target
Action	14301	Target date	31/03/2020
Action promised	<p>Service user satisfaction: The Council should develop ways to capture service user satisfaction data on its online services, so that it can continue to make improvements.</p>		
Comment	<p>Service user satisfaction: The Council should develop ways to capture service user satisfaction data on its online services, so that it can continue to make improvements.</p> <p>We are embedding methods of gathering Customer Satisfaction (CSAT) data into all digital projects so that we can gain a better understanding into areas for improvement and also identify best practise.</p> <p>On our website we have the following in place:</p> <ul style="list-style-type: none"> • Star rating on every page with feedback form for 1- and 2-star ratings. • Feedback tab on every page which when it's submitted identifies the page the user was on and if they used site search what search terms they used. • Ask a question – useful for understanding gaps / improvement to content and gain a better understanding of the voice of the customer. <p>Further improvements</p> <ul style="list-style-type: none"> • Feedback form for 3 -5 stars so that we can also ask them to submit comments to identify best practise. Not mandatory field. • Reporting system on website CSAT data so that we can run monthly reports and disseminate information to departments so they can make ongoing improvements to their web content /digital processes. Currently it's a very time-consuming process for M&M to advise editors of issues / improvements. <p>All e-forms have a CSAT survey and IT have recently developed a reporting system which can be filtered by rating, date and e-form. This will be monitored by M&M and fed back to the process owners to work with us and IT to review the process and make any necessary amends / submit an EOI.</p> <p>HwbBot / new MyAccount designs are currently under development and they also include CSAT survey and reporting. It's anticipated that they will both be launched early next year.</p> <p>We also receive emails from the complaints / compliments team and suggestions from Hwb and contact centre staff which are also used to drive continuous improvement in our digital solutions.</p> <p>This quarter we have made the following improvements based on customer feedback:</p> <ul style="list-style-type: none"> • Improved fly tipping / dog fouling eform. Questions weren't clear and map wasn't easy to use on a mobile phone, some users find it easier to manually add an address. Residents can now choose either option whichever is their preference. All of the litter related forms need updating and developing as a full process with tailored confirmation messages. Suggested an EOI is submitted for this work. Will need to be prioritised by Environment ITSG for work to be scheduled. • Pupil Development Grant – parents are struggling to print the .pdf if they don't have access to a printer. Meeting the team involved to discuss digitising this process and submitting an EOI. Potential issue with receiving scanned receipts instead of originals, they will discuss this with audit / legal. • Site search – ongoing issues, working with IT to improve this. • New navigation being developed in Adobe XD so that a working prototype can be tested prior to implementation. • Moved the "Ask a question" and "Feedback" tab to the bottom of the page as it was in the way of content which often obscured links / important information. • Advised libraries of issues navigating / using their online system. • Advised HR of issues with their online application system timing out and problems saving job applications. • Advised consultation of issues with SNAP surveys and confusion with submit button being a tick and not text. • Added quick links to other customer accounts from the new MyAccount designs. Residents trying to log into Canford Cartref and job applications from the link at the top of the site and getting confused when no account is found. Need to identify all other accounts and make sure they are easily accessible from within MyAccount and all use the single sign on approach. • Changed "email us" to display full email address as residents that don't have their main email address set up on their smart phone are having issues clicking on email links. • Added road closures as a top task on travel, roads and parking section as it wasn't easy to find. • Added map with directions on Park and Ride page. <p>We also receive feedback on service delivery which we send on to the relevant teams. Data from star ratings, feedback and Ask a question are used to make continual updates to web content, this is sent directly to the relevant editor. We have recently had a number of positive comments on the A-Z of recycling, we are using a similar layout on other areas of the website to help surface relevant content using on-page filters.</p> <p>Attached report with CSAT data for eforms, we've only had access to the reporting system for a week so no changes have been actioned other than those outlined above but based on some of the comments, we will action/raise the following changes next quarter:</p>		

- Add GDS styles to replace bootstrap styles so that our forms will follow a similar style and design to .gov.uk. Accessibility issues with bootstrap so will be prioritised as an action.
- Review recycling permit application as recent changes to content have made the form slightly confusing at the beginning. Need to add information on what documents are required at the beginning of the form. Look at file size for upload section and see if it can be increased. As this form is part of a full process, will require input from IT to make necessary amends.
- Date of birth field – change across all forms.
- Parking permit renewals. Potentially could be part of MyAccount for ease of renewal and the eform should be linked from the website, we've had numerous requests for this but as the department don't want people to renew at the wrong time, they would prefer to send email. Need to discuss possibility that the eform could identify the customer from their permit details and prevent them from completing if it isn't time for renewal. This will need an EOI for the MyAccount work and to enable the form to be intelligent.

Individual reports have been sent for the following:

- Adult Social Care Referral eform to working group looking at this process.
- Building control application– issues identified with timing out and fees section.
- Housing repairs – to inform decisions on new system.

Service Head: Deina Hockenull

Performance status: On target

Objective: WAO/LOC: Well-being of Future Generations: An examination of 'Start Well - Help children to live healthy lifestyles' (Feb 19)			
Outcome: Not defined			
Action	14122	Target date	31/03/2020
Action promised	We will develop a system to provide assurance at a corporate level that the Council is considering the five ways of working in the actions to deliver our Well-being Objectives.		
Comment	One of the key planned processes to ensure compliance with the act and the 5 Ways of Working will be the development of the Committee report coversheets and Integrated Impact Assessments that is underway.		
Service Head: Noelwyn Daniel		Performance status: On target	
Action	14124	Target date	31/03/2020
Action promised	To strengthen our approach to longer term working, we will review opportunities to expand the business planning timeframe ie. service plans to identify longer term(e.g. ten years) objectives and risks		
Comment	We will further review the opportunities to expand the business plan timeframe in the next years business and financial planning cycle.		
Service Head: Noelwyn Daniel		Performance status: On target	
Action	14291	Target date	31/03/2020
Action promised	Long-Term: Review what data is currently available and identify what additional information is needed to evidence progress towards achieving outcomes / impact in the longer term		
Comment	An initial web search has been undertaken to ascertain what data is being used by other agencies to measure the long term effect of actions on childhood obesity and wellness. Further investigation will be undertaken before the end of the year to allow discussion on what other data we could use when reviewing the Authority`s Well-being Objectives in the new year. We are continuing to use available data, such as the Sports Survey results, to inform projects such as a new project looking at what Sport and Leisure could do to support people in education to improve physical and mental wellbeing.		
Service Head: Gareth Morgans		Performance status: On target	
Action	14293	Target date	31/03/2020
Action promised	Long-term: Identify the key aspects that underpin a self-sustaining leisure offer		
Comment	We will increase the range of physical activity opportunities available for children, and target those at higher risk of inactivity` - a step the Council is taking to meet its well-being objectives - a number of Council wide initiatives have been identified in the annual business plan to deliver this aspiration. The business plan also identifies areas of the business where income generation has been improved in order to mitigate the effects of budget cuts and to help subsidise non-statutory and no-income generating services.		
Service Head: Ian Jones		Performance status: On target	
Action	14294	Target date	31/03/2020
Action promised	Long-term: Identify how to measure the social value of services provided by the step		
Comment	We aim to increase the range of physical activity opportunities available for children, and target those at higher risk of inactivity', as the key `step` the Council is taking to meet its well-being objectives. A number of initiatives are highlighted in our annual business plan are identified and regularly monitored in order to deliver on this aspiration.		
Service Head: Ian Jones		Performance status: On target	
Action	14295	Target date	31/03/2020
Action promised	Involvement: Undertake an Equality Impact Assessment on the step		
Comment	New Actif Communities team in place and planning work programme and EIA accordingly.		
Service Head: Ian Jones		Performance status: On target	
Action	14296	Target date	31/03/2020
Action promised	Involvement: Identify and address any gaps in the groups / forums of young people used for consultation and engagement to ensure they are fully inclusive		
Comment	The Participation Team are continuing to work with services, school and organisations to encourage young people from a wide range of backgrounds and circumstances to be involved in the Youth Council. Work has begun on looking at how we as a department are involving disabled young people and are identifying special interest groups that may not be included. Work with Secondary School Councils commenced in September, asking School Councils to elect representatives to ensure there is a link between all our secondary schools, Youth Council and wider representative structures.		
Service Head: Gareth Morgans		Performance status: On target	
Action	14297	Target date	31/03/2020
Action promised	Collaboration: Further engagement with schools to maximise the benefit of using school buildings for out of hours activities / community benefit		

Comment	All schemes considered as part of the Modernising Education Programme are designed to facilitate community use. The MEP team will work with other corporate departments, local members, community/town councils and all other relevant stakeholders to ensure that best use is made of school facilities.		
Service Head: Gareth Morgans	Performance status: On target		
Action	14298	Target date	31/03/2020
Action promised	Corporate: Develop a system to provide assurance at a corporate level that the Council is considering the five ways of working in the actions to deliver the well-being objectives		
Comment	Three very successful workshops held with key stakeholders - work has commenced to scope out a digital solution.		
Service Head: Noelwyn Daniel	Performance status: On target		

Objective: WAO/NAT: How Local Government Uses Data (Dec 18)			
Outcome: Not defined			
Action	14407	Target date	31/03/2020
Action promised	Data Culture: LA's need: to have a clear vision that treats data as a key resource; to establish corporate data standards & coding; to undertake an audit; & create a central integrated customer account as a gateway to services		
Comment	Currently reviewing the provision on Information Governance and assessing the best approach to corporate data. We have a single integrated customer account approach via our `My Account` project.		
Service Head: Noelwyn Daniel		Performance status: On target	
Action	14408	Target date	31/03/2020
Action promised	Data Protection Responsibilities: LA's: to provide refresher training to service managers to ensure they know when & what data they can & cannot share; & review/update data sharing protocols to support services to deliver their data sharing responsibilities		
Comment	Content on sharing personal data will be included in Data Protection sessions to be offered to service/third tier managers during the remainder of 2019/20 and continuing into 2020/21. All Information Sharing Protocols (ISPs) are produced within the WASPI framework and each ISP is reviewed via a regional WASPI Quality Assurance Panel. The task of reviewing existing ISPs, as well as looking at new protocols, is therefore part of the work of this panel and will be delivered on an ongoing basis.		
Service Head: Noelwyn Daniel		Performance status: On target	

Objective: WAO/NAT: Local Government Services to Rural Communities (Nov 18)			
Outcome: Not defined			
Action	14404	Target date	31/03/2020
Action promised	PSB public services partners respond more effectively to the challenges faced by rural communities		
Comment	The Council rural affairs report and recommendations has been presented to the September PSB meeting and will be further considered for partner contributions at the November meeting. PSB partners also keen to support the 10 rural towns initiative as it develops		
Service Head: Noelwyn Daniel		Performance status: On target	
Action	14405	Target date	31/03/2020
Action promised	Councils provide a more effective response to the challenges faced by rural communities		
Comment	The Authority has secured funding to deliver a series of economic growth plans to held support the future growth and sustainability of rural communities. External consultants have been appointed to develop these plans in conjunction with local communities. This work will commence mid October at the launch of the 10 towns initiative		
Service Head: Jason Jones		Performance status: On target	
Action	14406	Target date	31/03/2020
Action promised	Councils do more to develop community resilience and self-help		
Comment	Following approval and publication of the Council`s Moving Rural Carmarthenshire Forward Report and Recommendations in September 2019 the 10 rural towns programme was launched in October 2019. This programme will work with representatives across the identified towns to develop growth plans for those towns and surrounding communities. Community resilience and self-help will be a key consideration of those growth plans.		
Service Head: Jason Jones		Performance status: On target	

Objective: WAO/NAT: Rural Community Asset Transfer (Nov 18)			
Outcome: Not defined			
Action	14402	Target date	31/03/2020
Action promised	Local Authorities monitor and publish CAT numbers and measure the social impact of CATs		
Comment	<p>We were one of the first Authorities to adopt and implement Asset Transfer procedures back in 2013. We were subsequently part of a small team that developed a policy for Welsh Government. We provided some case studies from the numerous transfers we've co-ordinated and were somewhat disappointed not to receive a mention, especially as the examples of good approaches refer to Guidance on Council's website including online templates, a single point of contact for information etc, which is all available with Carmarthenshire. We've provided substantial financial assistance with maintenance and improvement grants in most instances and helped with business planning and funding through our Regeneration Community Bureau team. We've raised awareness of CAT through holding workshops and attending Town and Community Council meetings throughout the whole process. I believe our work and co-ordinated approach in this area had led to the significant number of transfers undertaken in recent years. In terms of our recreational facilities we've transferred 94 assets representing 82% of the portfolio with a further 13 assets nearing completion. From speaking to counterparts in other Authorities, some are still considering whether to transfer such assets.</p> <p>Due to the focus we've placed on CAT's as an Authority over the last 5 years we're left with a very limited amount of assets suitable for future transfer in comparison with others.</p> <p>PLEASE SEE ACTION 13301 FOR FURTHER DETAIL</p>		
Service Head: Jason Jones		Performance status: On target	
Action	14403	Target date	31/03/2020
Action promised	Local Authorities: identify CAT's role; work with town and community councils; identify which assets are suitable to transfer; ensure their CAT policy is adequate & support community-based leadership		
Comment	<p>We were one of the first Authorities to adopt and implement Asset Transfer procedures back in 2013. We were subsequently part of a small team that developed a policy for Welsh Government. We provided some case studies from the numerous transfers we've co-ordinated and were somewhat disappointed not to receive a mention, especially as the examples of good approaches refer to Guidance on Council's website including online templates, a single point of contact for information etc, which is all available with Carmarthenshire. We've provided substantial financial assistance with maintenance and improvement grants in most instances and helped with business planning and funding through our Regeneration Community Bureau team. We've raised awareness of CAT through holding workshops and attending Town and Community Council meetings throughout the whole process. I believe our work and co-ordinated approach in this area had led to the significant number of transfers undertaken in recent years. In terms of our recreational facilities we've transferred 94 assets representing 82% of the portfolio with a further 13 assets nearing completion. From speaking to counterparts in other Authorities, some are still considering whether to transfer such assets.</p> <p>Due to the focus we've placed on CAT's as an Authority over the last 5 years we're left with a very limited amount of assets suitable for future transfer in comparison with others.</p> <p>PLEASE SEE ACTION 13301 FOR FURTHER DETAIL</p>		
Service Head: Jason Jones		Performance status: On target	

Objective: WAO/NAT: Speak my language: Overcoming language & communication barriers in public services (April 18)			
Outcome: Not defined			
Action	13721	Target date	30/09/2019 (original target 31/03/2019)
Action promised	Public bodies are required to ensure that people can access services they need. To take account of the requirements of 2010 Equality Act & other legislation, we recommend that public bodies regularly review accessibility of their services to people who do not speak English or Welsh as a main language including Deaf people who use sign language		
Comment	The staff guidance on 'Getting your Message Across' includes information on accessibility of information and practical guidance. Updating this guide will be a key action as part of the Strategic Equality Plan for 2020-2024. The Policy and Partnership Officer has met with colleagues in the Communities Department to look at BSL provision and support and information can be accessed through the Translation Unit on translation to Languages other than Welsh or English. We are however aware that there are informal arrangements in place within Departments, which need to be looked at as part of revising the Guide.		
Service Head: Noelwyn Daniel		Performance status: On target	

Objective: WAO/NAT: Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities (May 18)			
Outcome: Not defined			
Action	13724	Target date	31/12/2019 (original target 31/03/2019)
Action promised	Welsh Government requires local authorities to develop integrated commissioning options with Local Health Board services. The aim is to provide a joined-up and cost-effective approach to the commissioning of services but our review-highlighted weaknesses in current arrangements		
Comment	The RPB recognises that commissioning is a key priority work area. A number of integrated commissioning approaches are being progressed i.e. advocacy, pooled budgets for care home placements (older people).		
Service Head: Neil Edwards		Performance status: On target	

Objective: WAO/NAT: The Effectiveness of Local Planning Authorities in Wales (June 19)			
Outcome: Not defined			
Action	14469	Target date	31/03/2020
Action promised	Local Planning Authorities: test current engagement & involvement practices & consider full range of other options; use 'Place Plans' as a vehicle to engage & involve communities & citizens; and improve transparency & accountability		
Comment	<p>This action needs to be sub-divided for future reporting.</p> <p>In terms of planning application process, all large development (10 or more houses for example) have a formal engagement process called PAC. This is set by WG and it is the applicant's responsibility. There is a further opportunity to engage when an application is formally submitted. The LPA generally notify this consultation stage via site notices. At this point in time therefore the LPA do not consider any further action is required regarding engagement practices. In terms of the LDP, the means of engagement is set out very early on and is consulted upon through the Delivery Agreement. The LPA keep under review whether those practices are working and will amend those references if necessary when the revised Delivery Agreement goes to WG during 2020.</p> <p>Following the adoption of LDP 2 the forward Planning Team will look at feasibility and interest. Explore potential guidance and the scope for community support at that time.</p> <p>Webcasting already undertaken – therefore this part of the action is complete Stakeholders are already allowed to speak - this part of the action is therefore complete</p> <p>Webcasting negates the need to move planning committee around. Varying the times would be problematic as the meets quite often last a whole day – therefore moving them to afternoon or evening would not be practical. This would need further investigation as to the benefits for change – further corporate and democratic discussion will therefore be needed (HR etc.).</p>		
Service Head:	Llinos Quelch	Performance status:	On target
Action	14470	Target date	31/03/2020
Action promised	Local Planning Authorities: review their building control fee regimes to ensure the levels set, better reflect the actual cost of providing these services and make the service self-funding; and improve capacity by working regionally		
Comment	<p>Review of BC fees occurred here in 2015. They are re-considered every year and are currently considered to be accurate. The LA is presently reviewing areas of BC where we could and should charge. Recognise however that there are certain areas cannot charge.</p> <p>Recognise that across Wales there are specialism gaps – Carmarthenshire are therefore already working with other LPAs. In terms of Built Heritage we provide assistance to BBNPA. We have a temporary SLA with Powys in relation to Ecology input (in place November 2019). We undertake the majority of work in relation to Minerals planning applications and monitoring of mineral sites to 9 LAs. We are currently discussing regionally what the issue to include in an SDP might be. We meet regionally to commission evidence work for LDPs and have a number currently commissioned.</p> <p>Need to explore as part of regional work that is on-going any opportunities for joint SPGs. Discussions re LDPs would need to be part of Review 3. Half those in SW Region already significantly progressed with LDP 2 with no option due to drop dead date to change tact at this point in time. Much would depend on the progress and membership of any emerging SDP and the subsequent scope of any LDP lites in such SDP areas.</p>		
Service Head:	Llinos Quelch	Performance status:	On target
Action	14471	Target date	31/03/2020
Action promised	Local Planning Authorities improve the effectiveness of planning committees by: reviewing their scheme of delegation to ensure planning committees are focussed on the most important strategic issues; revising reporting templates; and enforcing the local planning authorities' standards of conduct for meetings		
Comment	<p>Officers are currently looking at the Council's Protocol – i.e. what needs to go to Committee etc.</p> <p>The Committee Report template was reviewed and changed this year and put in place July 2019. Members have been briefed prior to bringing the new template in. But the IIA will result in further changes in 2020.</p> <p>This is already picked up and reported as part of the APR annually. Officers take back cases that go to appeal and discuss with Committee Members. Officers would speak to legal (Monitoring Officer) if such decisions became an issue. No further action needed therefore at present. Keep monitoring annually as part of APR.</p>		
Service Head:	Llinos Quelch	Performance status:	On target
Action	14472	Target date	31/03/2020
Action promised	Local Planning Authorities: set a clear ambitious vision that shows how planning contributes to improving wellbeing; provide planning committee members with regular & appropriate wellbeing training & support; set appropriate measures for planning system & impact of their planning decisions on wellbeing; & annually publish these performance measures		
Comment	<p>In terms of setting a vision and appropriate measures and their monitoring the LA consider that this is something that should be agreed nationally or regionally. The LA will therefore bring this matter up with Chief Planning Officers through the Planning Officers Society Wales and discuss a way forward. It may be as part of that process beneficial to meet with the Well-being Commissioner.</p> <p>Officers to discuss with Corporate Policy team a suitable session for Committee Members (and possibly wider) regarding the well-being act and planning</p>		
Service Head:	Llinos Quelch	Performance status:	On target

Objective: WAO:Scrutiny: Fit for the Future? Review (June 18)			
Outcome: Not defined			
Action	13634	Target date	01/09/2019
Action promised	Put in place arrangements for assessing the effectiveness and impact of overview and scrutiny		
Comment	The Chairs and Vice-Chairs of Scrutiny agreed a Self-Assessment questionnaire at its meeting held on the 6th September. Questionnaire has been agreed and translated and will be circulated to members shortly.		
Service Head: Linda Rees Jones		Performance status: On target	

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWILIO 24 IONAWR 2020

LLYTHYR ARCHWILIO BLYNYDDOL CYNGOR SIR GAERFYRDDIN

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn Llythyr Archwilio Blynyddol Cyngor Sir Gaerfyrddin ar gyfer 2018/19.

Y Rhesymau:

Yr Archwilydd Cyffredinol yw'r archwilydd am Cyngor Sir Gaerfyrddin ac mae'r llythyr hwn yn crynhoi'r negeseuon allweddol sy'n codi o'r gwaith a wnaud i gyflawni ei gyfrifoldebau stadudol o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cyng. David Jenkins

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Awdur yr Adroddiad:

Swyddfa Archwilio Cymru

EXECUTIVE SUMMARY AUDIT COMMITTEE 24th January 2020

CARMARTHENSHIRE COUNTY COUNCIL ANNUAL AUDIT LETTER



EICH CYNGOR arleinamdani
www.sirgar.llyw.cymru

YOUR COUNCIL doitonline
www.carmarthenshire.gov.wales

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Auditor General is the auditor for Carmarthenshire County Council and this letter summarises the key messages arising from the work carried out to discharge his statutory responsibilities under the Public Audit (Wales) Act 2004.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

The report is a Wales Audit Office Report and any implications are detailed within the report.

I confirm that other than those implications listed below there are no implications for the Authority arising from this report. If necessary, the Authority will need to respond to implications arising from the report where applicable.

Signed: Randal Hemingway Head of Financial Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below:

Signed: Randal Hemingway Head of Financial Services

1. Scrutiny Committee – N/A
2. Local Member(s) – N/A
3. Community / Town Council – N/A
4. Relevant Partners – N/A
5. Staff Side Representatives and other Organisations – N/A

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:
THERE ARE NONE



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Wendy Walters
Chief Executive
Carmarthenshire County Council
County Hall
Carmarthenshire
SA31 1JP

Reference: 1692A2020-21

Date issued: January 2020

Dear Wendy

Annual Audit Letter – Carmarthenshire County Council 2018-19

This letter summarises the key messages arising from my statutory responsibilities under the Public Audit (Wales) Act 2004 and my reporting responsibilities under the Code of Audit Practice.

The Council complied with its responsibilities relating to financial reporting and use of resources

It is the Council's responsibility to:

- put systems of internal control in place to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 requires me to:

- provide an audit opinion on the accounting statements;
- review the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources; and
- issue a certificate confirming that I have completed the audit of the accounts.

Local authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This Code is based on International Financial Reporting Standards.

On 13 September 2019 I issued an unqualified audit opinion on the accounting statements confirming that they present a true and fair view of the Council's financial position and transactions. My report is contained within the Statement of Accounts. The key matters arising from the accounts audit were reported to members Audit Committee in my *Audit of Financial Statements report* on 13 September 2019.

I am satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources

My consideration of the Council's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed under the Local Government (Wales) Measure 2009 and under the Well-being of Future Generations (Wales) Act 2015.

I am satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources, although in September 2019 I set out in my Annual Improvement Report¹ some areas where improvements could be made.

Notwithstanding the above conclusion, I wish to highlight that I am currently undertaking a review of the Council's financial sustainability. This is being undertaken at all Welsh Councils as part of a national thematic review. I expect to report to the Council early in 2020. My report will set out any specific areas where improvements could be made.

I issued a certificate confirming that the audit of the accounts has been completed on 13 September 2019

Having given an audit opinion on the financial statements and concluded on the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources, I was able to certify that the audit was complete when I issued my audit opinion.

¹ <http://www.audit.wales/publication/carmarthenshire-county-council-annual-improvement-report-2018-19>

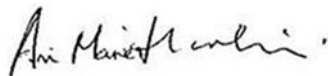
My work to date on certification of grant claims and returns has not identified significant issues

Any issues arising from our grants audit for this year will be reported on completion of the work.

Financial audit fee

Due to additional audit work needed in relation to asset valuations we have unfortunately not been able to maintain the costs of the financial audit within the fee of £183,946 set out in the Annual Audit Plan. An additional charge of £4,542 will be issued in the coming weeks. The performance audit fee is expected to be in line with the plan.

Yours sincerely



Ann Marie Harkin

For and on behalf of the Auditor General for Wales

cc Cllr Emlyn Dole, Leader
Chris Moore, Director of Corporate Services

Mae'r dudalen hon yn wag yn fwriadol

**PWYLLGOR ARCHWILIO
24 IONAWR 2020**

CYNGOR SIR GAERFYRDDIN MEMO CYFRIFON TERFYNOL

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn Memo Cyfrifon Terfynol Cyngor Sir Gaerfyrddin ar gyfer 2018/19.

Y Rhesymau:

Mae'r memo hwn yn crynhoi'r negeseuon allweddol sy'n codi o'r gwaith a wneud ar y cyfrifon.

Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cyng. David Jenkins

Y Gyfarwyddiaeth: Gwasanaethau Corfforaethol

Awdur yr Adroddiad:

Swyddfa Archwilio Cymru

EXECUTIVE SUMMARY
AUDIT COMMITTEE
24th January 2020

CARMARTHENSHIRE COUNTY COUNCIL Final Accounts Memo	
1. BRIEF SUMMARY OF PURPOSE OF REPORT.	
This memo summarises the key messages arising from the final accounts work carried out.	
DETAILED REPORT ATTACHED?	YES

IMPLICATIONS

The report is a Wales Audit Office Report and any implications are detailed within the report.

I confirm that other than those implications listed below there are no implications for the Authority arising from this report. If necessary, the Authority will need to respond to implications arising from the report where applicable.

Signed: Randal Hemingway Head of Financial Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below:

Signed: Randal Hemingway - Head of Financial Services

- 1. Scrutiny Committee – N/A**
- 2. Local Member(s) – N/A**
- 3. Community / Town Council – N/A**
- 4. Relevant Partners – N/A**
- 5. Staff Side Representatives and other Organisations – N/A**

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:
THERE ARE NONE



EICH CYNGOR arleinamdani
www.sirgar.llyw.cymru
YOUR COUNCIL doitonline
www.carmarthenshire.gov.wales



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Financial Audit Memorandum - **Carmarthenshire County Council**

Audit year: 2018-19

Date issued: January 2020

Document reference: 1688A2020-21

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000.

The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at

infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Contents

This document summarises the conclusions on the 2018-19 audit of the Carmarthenshire County Council's financial statements including our recommendations for the year.

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Summary report

Introduction

- 1 The financial statements are an essential means by which Carmarthenshire County Council (the Council) accounts for its stewardship of resources at its disposal and its financial performance in the use of resources. It is the Council's responsibility to:
 - put in place systems of internal control to ensure the lawfulness of transactions;
 - maintain proper accounting records; and
 - prepare financial statements in accordance with relevant requirements.
- 2 The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the financial position of the Council at 31 March 2019 and its income and expenditure for the year then ended.
- 3 We completed our audit of the Council's financial statements and reported the key matters arising from our audit to the Council's Audit Committee (those charged with governance) on 13 September 2019. This report outlines our findings and conclusions in more detail.
- 4 We have identified scope for improving procedures to prepare future years' financial statements, particularly in terms of ownership and co-ordination of the closedown plan. In addition, significant improvement to the processes in place to prepare property asset valuations are required.
- 5 The recommendations arising from our work are set out in [Appendix 1](#). We will follow up progress on them during the 2019-20 audit.

Appendix 1

Recommendations arising from our 2018-19 audit work

We set out all the recommendations arising from our audit with management's response to them. We will follow up these next year and include any outstanding issues in next year's audit report:

Matter arising 1 – Asset valuations

Matter arising 1 – Asset valuation programme	
Findings	<p>Our review of the asset valuations undertaken by the Council's Estates team concluded that we could not rely on the work completed by the property valuation's team. This was mainly due to inaccuracies identified where properties were valued using floor areas. The quality assurance arrangements within the Estates team in place failed to identify the inaccuracies.</p> <p>Significant additional work was completed by both the Council and the audit team which resulted in material amendments to the 2018-19 financial statements.</p>
Priority	High
Recommendation	<p>The Council, as part of the review of valuation arrangements being undertaken, should ensure the following is considered:</p> <ul style="list-style-type: none">• introducing authorisation processes for the amendment of standing data within the Asset Management System (AMS).• review the significant number of assets held at 'nil value' on AMS. We understand that data can be held for other purposes, for example, tenancy arrangements for industrial properties, but where this is the case, this should be noted on the system.• reviewing assets, whose valuation is calculated using floor areas, that were not covered during 2018-19 to ensure that there are sufficient and appropriate floor plans or supporting information to support the valuations. Any amendments to valuations as a result of this exercise will need to be processed in the 2019-20 financial statements in accordance with accounting standards.• introducing a procedure to ensure that where assets have been refurbished or where there is additional capital expenditure, these are consistently revalued at the appropriate time. This is when the asset is next due for valuation in accordance with the Council's accounting policies, rather than when any additional expenditure is incurred.• clearly documenting what is expected of senior officers who are checking asset valuations as part of the internal quality assurance arrangements.• include timescales for completion and review of valuations to ensure that there is sufficient time for the Corporate Finance team to undertake sample checks of valuations and that our work on the 2019-20 valuations can be completed, as far as possible, in advance of the financial statements being prepared.

Matter arising 1 – Asset valuation programme	
Benefits of implementing the recommendation	This will improve the accuracy of the fixed asset valuations, reduce potential amendments which will enable the Council to meet earlier closure deadlines.
Accepted in full by management	Accepted
Management response	<ul style="list-style-type: none"> • Introducing authorisation processes for the amendment of standing data within the Asset Management System (AMS). Records Officer and Senior Accountant have met with internal Audit. System already has authorisation process in place, however, following discussions with internal audit it has been agreed that system settings and users will be reviewed together with system security by the end of the financial year. • Review the significant number of assets held at ‘nil value’ on AMS. We understand that data can be held for other purposes, for example, tenancy arrangements for industrial properties, but where this is the case, this should be noted on the system. Assets with nil value to be part of programmed review following completion of Education 20% and Investment and Surplus review 2019 /20. • Reviewing assets, whose valuation is calculated using floor areas, that were not covered during 2018-19 to ensure that there are sufficient and appropriate floor plans or supporting information to support the valuations. Any amendments to valuations as a result of this exercise will need to be processed in the 2019-20 financial statements in accordance with accounting standards. Extent of properties with valuations using floor areas, ie Depreciated Replacement Cost, that were not covered during 2018-19, to be confirmed with the Wales Audit Office. Initial review has led to further survey work (in-house and external) to provide appropriate floor plans. Any subsequent amendments required will be processed in the 2019-20 financial statements in accordance with accounting standards. • Introducing a procedure to ensure that where assets have been refurbished or where there is additional capital expenditure, these are consistently revalued at the appropriate time. This is when the asset is next due for valuation in accordance with the Council’s accounting policies, rather than when any additional expenditure is incurred. Assets subject to additional expenditure will be revalued on the system when the subject properties are due for assessment as part of the five-year rolling programme of 20% per annum.

Matter arising 1 – Asset valuation programme	
	<ul style="list-style-type: none"> • Clearly documenting what is expected of senior officers who are checking asset valuations as part of the internal quality assurance arrangements. Quality Assurance process and documentation introduced following discussions with the Wales Audit Office. • Include timescales for completion and review of valuations to ensure that there is sufficient time for the Corporate Finance team to undertake sample checks of valuations and that our work on the 2019-20 valuations can be completed, as far as possible, in advance of the financial statements being prepared. Revised programme will allow earlier completion of 2019/20 valuations to allow Corporate Finance Team to undertake sample checks. Education 20% to be concluded before end of December 2019.
Implementation date	March 2020

Matter arising 2 – Closedown plan

Matter arising 2 – Closure plan	
Findings	<p>We agreed our audit deliverables document with the Council in January 2019. Despite this, some of the working papers, particularly those required to support our interim audit work, were not provided by the agreed dates. Whilst the 2018-19 accounts were delivered by the statutory deadline of 15 June 2019, some of the supporting working papers were not ready at this time.</p> <p>The Council has committed to delivering the 2019-20 financial statements by 31 May 2020 and this will be a significant challenge for the Finance team. In 2019-20, as well as delivering the Council financial statements two weeks earlier than in previous years, they will also, for the first time, have to complete full financial statements for the Swansea Bay City Deal region and Wales Pension Partnership joint committees. There is also a possibility that the Council will need to complete group accounts for the first time.</p> <p>Taking into account these additional challenges, it is hugely important that a robust detailed closedown plan is developed allocating roles and responsibilities for all tasks. It will also be important to have strong monitoring procedures to ensure that any remedial action needed is taken at the earliest possible time.</p>
Priority	High

Matter arising 2 – Closure plan	
Recommendation	<p>The Council's closedown plan and arrangements should be reviewed and updated to include the following:</p> <ul style="list-style-type: none"> • agreed dates that working papers will be provided to the Wales Audit Office per the audit deliverables document for all elements of the audit, including interim audit testing undertaken before we receive the financial statements. • coverage of all elements of the closure and audit process. The Corporate Finance team should liaise with other departments to ensure that they are aware of the information that is required for accounts preparation and audit working papers and commit to provide these by the agreed dates. • co-ordination/review arrangements to ensure that information/working papers required by both Corporate Finance and the audit team have been provided by agreed dates, along with escalation procedures where required.
Benefits of implementing the recommendation	<p>This will improve the efficiency and effectiveness of the closure and audit process and help the Council in ensuring all financial statements are delivered by the agreed deadlines.</p>
Accepted in full by management	<p>Accepted</p>
Management response	<p>Detailed closedown plan/timetable with allocated responsibilities is in the final stages of being completed. This follows discussion with all accounting groups. The document will be shared first with the Wales Audit Office to ensure their experience is considered before the plan will be disseminated/communicated with all relevant departmental parties and accountancy groups.</p> <p>E-mail communication has been made with all relevant officers in relation to WAO interim audit work. In addition, meetings have taken place to help address some of the issues from last year. It is acknowledged that there was some weakness in the communication process as part of last year's interim audit work that we have sought to address this year. The Corporate Finance Manager will act as a link between the Wales Audit Office and the departments within the Authority. The aim is to help ensure that working papers are provided in a timely manner and if any issues exist that they can be escalated to the Corporate Finance Manager to aid in resolution.</p> <p>The timetable, particularly in relation to the interim audit work (from the deliverables document), will be closely monitored and regular updates sought as to the progress from the Wales Audit Office.</p>
Implementation date	<p>January 2020</p>

Matter arising 3 – Accounts review

Matter arising 3 – Accounts review	
Findings	The Council's statement of accounts contains some non-material disclosures which could be removed from the accounts in accordance with CIPFA's streamlining agenda.
Priority	Medium
Recommendation	The statement of accounts should be reviewed to ensure that only material disclosures are included.
Benefits of implementing the recommendation	This will improve the readability of the financial statements and reduce the closure and audit burden of preparing and testing non-material disclosures.
Accepted in full by management	Accepted
Management response	The 2018/19 SOA has been reviewed and consideration given to what information no longer needs to be disclosed, can be presented in an alternative format, or moved within the statement to make the flow work more effectively for the reader of the accounts. As mentioned in the Wales Audit Office findings, this process should help aid not only the development of the statement, but also reduce the need to test non-material disclosures.
Implementation date	Statement reviewed December 2019, although work remains ongoing.

Matter arising 4 – Group accounts

Matter arising 4 – Group accounts	
Findings	The Council has three 100% owned companies, along with a number of joint working arrangements, including the Swansea Bay City Deal region and Wales Pension Partnership joint committees. For 2018-19, the transactions and balances of the companies and joint arrangements were not, individually or collectively, material to the financial statements. However, this position may change for 2019-20 depending on the progress of the companies and joint arrangements.
Priority	Medium
Recommendation	The Council should review the anticipated transactions and balances relating to its subsidiaries and joint arrangements and document, well before the year-end, whether group accounts are likely to be required.
Benefits of implementing the recommendation	This will allow time to be built into closure and audit timetables and closure deadlines to be met.
Accepted in full by management	Accepted
Management response	Initial information has already been gathered which indicates no requirement for group accounts.

Matter arising 4 – Group accounts

Implementation date	January 2020
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Matter arising 5 – IT Controls**Matter arising 5 – IT controls**

Findings	<p>Our IT audit work found that:</p> <ul style="list-style-type: none">• the area surrounding the Spilman Street data centre is becoming an agile working area and this increases the risk of inappropriate access to the data centre.• due to the fact that the IT department rotate roles, there are over 30 officers who could work on the IT helpdesk and therefore have access to add and amend network user access. The higher the number of officers with elevated network privileges, the more vulnerable the network becomes.• there are eight people with administrator access to the Northgate 'iWorld' system which may be higher than necessary and increases the risk of inappropriate access.• for the Agresso ledger system, there are no specific security checks in place to confirm that users who request password resets are who they say they are.
Priority	Medium
Recommendation	<p>The Council's IT and Finance departments, should:</p> <ul style="list-style-type: none">• consider whether working arrangements in Spilman Street are making the data centre more vulnerable and, if so, whether additional security arrangements are required;• review the number of officers with elevated network privileges and iWorld administrator access and document whether this is number is reasonable and any safeguards in place or required; and• consider emailing password reset requests for the ledger system back to users rather than providing these verbally.
Benefits of implementing the recommendation	This will strengthen the Council's data management and security arrangements
Accepted in full by management	Accepted

Matter arising 5 – IT controls	
Management response	<p>The area adjacent to the data centre has been leased to Delta Wellbeing – whilst an arms-length company it is wholly owned by the Council. Whilst not ideal, the arrangement was accepted due to operational needs. Some remediation work was undertaken following a risk assessment done by ICT Services which included installing an alarm system and changing the keycode entry to the Data Centre. This now means that someone would have to disable the alarm and enter the correct key code before gaining access to the Data Centre. Agreement has been made with Delta Wellbeing that 24/7 access is to be provided to ICT Staff at all times.</p> <p>A review will be undertaken of ICT Officers with elevated network access/ iWorld. We will be looking to set up ICT staff who have domain admin access with separate 'administrative' accounts.</p> <p>Password reset process will be reviewed.</p>
Implementation date	<p>Data Centre – already complete</p> <p>Other items – March 2020</p>

Matter arising 6 – Leases

Matter arising 6 – Leases	
Findings	Our work identified one lease which expired in 2013, although it remains an active arrangement, is included on the schedule of leases 'out' and rental income is being collected on previously agreed rates.
Priority	Medium
Recommendation	<p>The Council should review arrangements for monitoring the expiry dates on leases and where required, ensure that new leases are negotiated and agreed.</p> <p>This should link with the Council's preparations for the adoption of IFRS 16 which will introduce potentially significant changes to the accounting for lease arrangements.</p>
Benefits of implementing the recommendation	This will ensure that leases registers are kept up to date, appropriate information is available to account for lease arrangements and that the Council is maximising rental income.
Accepted in full by management	Not Accepted
Management response	<p>Lease expiry dates are already captured through Asset Manager. The system automatically flags up appropriate dates for rent review or expiry.</p> <p>As part of dealing with the expiration of a lease it is not uncommon to find that the actual rent receivable exceeds the present market rent. In such instances it may not be in the Council's interest as Landlord to renew and receive a lower rental. This process known as holding over, is one of the options available in the management of the portfolio. The process and rationale will be highlighted on the system.</p>
Implementation date	N/A

Matter arising 7 – Related party disclosures

Matter arising 7 – Related party disclosures	
Findings	<p>Arrangements for identifying potential related party disclosures for any interests declared by the Council's senior officers improved for 2018-19. However, there is scope to further improve the clarity of requirements going forward.</p> <p>In addition, interest disclosures should be obtained for all senior officers, including where officers leave during or shortly after the financial year.</p>
Priority	Medium
Recommendation	<p>The Council should consider:</p> <ul style="list-style-type: none"> • introducing a questionnaire type arrangement, similar to that provided by members, to record officers interests. The outputs could then be reviewed by the Corporate Finance team to consider whether any disclosures are required in the financial statements in accordance with accounting standards; and • introducing a requirement as part of exit arrangements/interviews that the questionnaire or declarations are received before officers leave the Council.
Benefits of implementing the recommendation	This will ensure that the relevant accounting standards are complied with and that disclosures in the financial statements are clear and transparent.
Accepted in full by management	Not Accepted
Management response	As acknowledged by WAO, improvements have already been made, which it is believed are satisfactory
Implementation date	N/A

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**Y PWYLLGOR ARCHWILIO
24 IONAWR 2020**

ADRODDIADAU LLEOL SWYDDFA ARCHWILIO CYMRU.

Argymhellion / penderfyniadau allweddol sy'n ofynnol:

Derbyn a nodi adroddiadau Swyddfa Archwilio Cymru.

Rhesymau:

Derbyn adroddiadau Swyddfa Archwilio Cymru.

Pwyllgor craffu perthnasol i ymgynghori ag ef: dd/b

A oes angen Penderfyniad gan y Bwrdd Gweithredol? Nac oes

A oes angen Penderfyniad gan y Cyngor? Nac oes

DEILIAD PORTFFOLIO YR AELOD GWEITHREDOL O'R BWRDD GWEITHREDOL:

Y Cyngorydd David Jenkins:

Adroddiad Swyddfa Archwilio Cymru		
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**EXECUTIVE SUMMARY
AUDIT COMMITTEE
24TH JANUARY 2020**

WALES AUDIT OFFICE LOCAL REPORTS

BRIEF SUMMARY OF PURPOSE OF REPORT:

To receive the Wales Audit Office Local report relating to:

- Well-being of Future Generations: Increase the availability of rented and affordable homes

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

See content of Wales Audit Office Reports



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Llesiant Cenedlaethau'r Dyfodol: Cynnydd yn nifer y tai rhent a fforddiadwy sydd ar gael – **Cyngor Sir Caerfyrddin**

Blwyddyn archwilio: 2019-20

Dyddiad cyhoeddi: Hydref 2019

Cyfeirnod y ddogfen: 1550A2019-20

Paratowyd y ddogfen hon at ddefnydd mewnol Cyngor Sir Gaerfyrddin yn rhan o waith a wnaed/a gaiff ei wneud yn unol â Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.

Nid yw'r Archwilydd Cyffredinol na staff Swyddfa Archwilio Cymru yn derbyn unrhyw gyfrifoldeb o ran unrhyw aelod, cyfarwyddwr, swyddog neu gyflogai arall yn eu rhinwedd unigol, neu unrhyw drydydd parti.

Os gwneir cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer a ddisgwylir gan awdurdodau cyhoeddus wrth ymdrin â cheisiadau, gan gynnwys ymgynghori â thrydydd partion perthnasol. Mewn cysylltiad â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru, Swyddfa Archwilio Cymru a thrydydd partion perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon i Swyddfa Archwilio Cymru yn info.officer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

This document is also available in English. Mae'r ddogfen hon hefyd ar gael yn Saesneg.

Mae'r tîm a wnaeth y gwaith hwn yn cynnwys Tim Buckle, Alison Lewis a Sara Leahy dan gyfarwyddyd Huw Rees.

Cynnwys

Mae'r Cyngor yn cymhwyso'r egwyddor datblygu cynaliadwy wrth ddarparu tai fforddiadwy ychwanegol.

Adroddiad cryno

Crynodeb 4

Adroddiad Manwl

Rhan Un: Canfyddiadau'r Archwiliad 6

Mae gan y Cyngor ddealltwriaeth glir o'r hyn y mae angen ei wneud i helpu i ddiwallu'r angen tymor byr a hir am dai fforddiadwy 6

Mae'r Cyngor wedi nodi amryw o fuddion ataliol y mae'n dymuno eu cyflawni trwy ei raglen tai fforddiadwy, ond nid yw ei gynlluniau yn nodi'n glir sut y bydd yn cyflawni'r rhain 8

Mae'r Cyngor yn gwneud cysylltiadau rhwng cyflawni'r cam hwn a'i amcanion llesiant eraill ond ceir cyfleoedd i ystyried sut y mae'n perthyn i'r nodau llesiant cenedlaethol ac amcanion sefydliadau eraill 9

Mae'r Cyngor yn defnyddio dull cydweithredol o gyflawni ei raglen tai fforddiadwy 10

Mae'r Cyngor wedi ymgysylltu â chymunedau ar ei waith yn ymwneud â thai ond ceir cyfleoedd i gryfhau ei ddull o ymgysylltu 11

Rhan Dau: Ymateb y Cyngor 13

Atodiadau

Atodiad 1 – Dangosyddion Cadarnhaol o'r Pum Ffordd o Weithio 14

Adroddiad cryno

Crynodeb

Pam y cynhaliwyd yr Archwiliad

- 1 Yn unol â Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 (y Ddeddf), mae gofyniad statudol ar Archwilydd Cyffredinol Cymru (yr Archwilydd Cyffredinol) i archwilio cyrff cyhoeddus er mwyn asesu i ba raddau y maent wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth:
 - a. bennu eu hamcanion llesiant, a
 - b. chymryd camau i'w cyflawni.
- 2 Mae'r Ddeddf yn diffinio'r egwyddor datblygu cynaliadwy fel gweithredu mewn modd: '...sy'n ceisio sicrhau bod anghenion y presennol yn cael eu diwallu heb beryglu gallu cenedlaethau'r dyfodol i ddiwallu eu hanghenion hwythau'.
- 3 Mae'n rhaid i'r Archwilydd Cyffredinol ddarparu adroddiad ar ei archwiliadau i Gynulliad Cenedlaethol Cymru o leiaf blwyddyn cyn ethol pob Cynulliad. Caiff yr adroddiad cyntaf o'r fath ei gyhoeddi yn 2020, cyn etholiad y Cynulliad yn 2021.
- 4 Mae'r Archwilydd Cyffredinol wedi cynnal archwiliadau ar draws 44 o gyrff sydd wedi'u cynnwys yn y Ddeddf er mwyn llywio'i adroddiad i'r Cynulliad Cenedlaethol yn ystod 2018-19 a 2019-20.
- 5 Mae'r canfyddiadau yn yr adroddiad hwn wedi'u seilio ar waith maes a wnaed yn ystod y cyfnod o fis Gorffennaf 2019 hyd fis Medi 2019.
- 6 Mae'r adroddiad yn nodi ein canfyddiadau o'n harchwiliad o'r 'cynnydd yn nifer y tai rhent a fforddiadwy sydd ar gael', cam y mae'r Cyngor yn ei gymryd i gyflawni ei Amcanion Llesiant.
- 7 Mae hefyd yn nodi ymateb cychwynnol y Cyngor i'n canfyddiadau.

Yr hyn a archwiliwyd

- 8 Fe wnaethom archwilio i ba raddau mae'r Cyngor yn gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth gymryd y camau canlynol:
 - cynllunio i ddarparu mwy o dai fforddiadwy trwy adeiladu tai Cyngor newydd yn uniongyrchol trwy'r Cyfrif Refeniw Tai; a
 - datblygu amrywiaeth ehangach o dai trwy'r Cwmni Tai a sefydlwyd yn ddiweddar.
- 9 Mae cynllun diweddaraf y Cyngor ar gyfer tai yn nodi sut y mae'n bwriadu darparu 900 o dai Cyngor newydd (yn y cyfnod 2019-2029) trwy adeiladu eiddo newydd. Mae'r Cyngor wedi sefydlu Cwmni Tai Lleol o'r enw Cartrefi Croeso i'w helpu i ddarparu tai ychwanegol. Mae'r cwmni hwn yn eiddo i'r Cyngor yn gyfan gwbl.
- 10 Er mwyn gweithredu yn unol â'r egwyddor datblygu cynaliadwy mae'n rhaid i gyrff cyhoeddus ystyried y 'ffyrdd o weithio' canlynol:

Arddangosyn 1: y 'pum ffordd o weithio'

Mae'r tabl isod yn nodi'r 'pum ffordd o weithio' a ddiffinnir yn nogfen Llywodraeth Cymru 'Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 Yr Hanfodion'¹.

Y Pum Ffordd o Weithio

Y Tymor Hir

Pwysigrwydd cydbwysu anghenion tymor byr â'r angen i ddiogelu'r gallu i ddiwallu anghenion hirdymor hefyd.

Atal

Sut y gall gweithredu i atal problemau rhag codi neu waethygu helpu cyrff cyhoeddus i gyflawni eu hamcanion.

Integredig

Ystyried sut y gall amcanion llesiant y corff cyhoeddus effeithio ar bob un o'r nodau llesiant, ar eu hamcanion eraill, neu ar amcanion cyrff cyhoeddus eraill.

Cydweithredol

Gweithredu ar y cyd ag unrhyw berson arall (neu rannau gwahanol o'r corff ei hun) a allai helpu'r corff i gyflawni ei amcanion llesiant.

Cynnwys

Pwysigrwydd cynnwys pobl â buddiant mewn cyflawni'r nodau llesiant a sicrhau bod y bobl hynny yn adlewyrchu amrywiaeth yr ardal y mae'r corff yn ei wasanaethu.

- 11 Canfu ein harchwiliad: Mae'r Cyngor yn cymhwyso'r egwyddor datblygu cynaliadwy wrth ddarparu tai fforddiadwy ychwanegol.

¹ **Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 Yr Hanfodion**, Llywodraeth Cymru, 2015

Rhan Un: Canfyddiadau'r Archwiliad

Mae'r Cyngor yn cymhwyso'r egwyddor datblygu cynaliadwy wrth ddarparu tai fforddiadwy ychwanegol

Mae gan y Cyngor ddealltwriaeth glir o'r hyn y mae angen ei wneud i helpu i ddiwallu'r angen tymor byr a hir am dai fforddiadwy

Yr hyn y chwiliwyd amdani

- 12 Chwiliwyd am dystiolaeth o:
- ddealltwriaeth drylwyr o'r anghenion presennol a hirdymor a'r heriau a'r cyfleoedd cysylltiedig;
 - cynllunio dros gyfnod priodol o amser;
 - adnoddau wedi'u dyrannu i sicrhau buddion hirdymor; a
 - threfniadau monitro ac adolygu priodol.
- 13 Llywiwyd ein harchwiliad hefyd gan y dangosyddion cadarnhaol ar gyfer yr 'hirdymor' a nodwyd a ddefnyddiwyd yn rhan o'r archwiliad hwn.²

Yr hyn a ganfuwyd

- 14 Nodwyd y cryfderau canlynol:
- mae'r Cyngor wedi bod yn ystyried yr angen hirdymor am dai yn y sir ers sawl blwyddyn. Er mwyn cynnal ei stoc dai, roedd yn un o'r cynghorau cyntaf i atal yr hawl i brynu. Fe wnaeth wella'i stoc i safon uwchlaw'r hyn sy'n ofynnol yn ôl Safon Ansawdd Tai Cymru.
 - mae'r Cyngor, mewn cydweithrediad â chynghorau cyfagos, wedi cynnal Aseiad cynhwysfawr o'r Farchnad Dai ac mae'n defnyddio hwn i gynllunio ar gyfer yr angen am dai yn y dyfodol.
 - mae'r Cyngor wedi defnyddio ymchwil o nifer o ffynonellau i gefnogi ei ragamcanion asesu yn y dyfodol, gan gynnwys cyfathrebu ag adrannau eraill ynghylch darpariaeth tai arbenigol. Mae'r adran dai wedi defnyddio'r ymchwil y mae wedi'i gynnal ynghylch yr angen am dai i helpu i lywio polisiau strategol allweddol eraill gan gynnwys y Strategaeth Adfywio a'r Cynllun Datblygu Lleol.

² Gweler Atodiad 1

- wrth ddylunio'i dai newydd, mae'r Cyngor yn defnyddio rhagolwg hirdymor o'r math o dai y mae'n ceisio'u darparu, gan gynnwys buddsoddi mewn tai eco a 'thai oes'. Mae'r Cyngor yn cydbwysu costau ychwanegol tymor byr sy'n gysylltiedig â buddsoddi mewn technoleg arloesol ar gyfer tai eco â'r buddion amgylcheddol hirdymor.
- mae'r Adran Dai hefyd wedi bod yn rhan fawr o adolygiad diweddar y Cyngor o broblemau sydd o flaen cymunedau gwledig trwy'r Grŵp Gorchwyl a Gorffen Materion Gwledig sy'n ystyried cynaliadwyedd hirdymor cymunedau gwledig.
- mae'r Cyngor wedi nodi'r cyllid sydd ei angen i gyflawni ei obeithion tymor byr a hir o ran tai. Mae ymrwymiad parhaus y Cyngor i fuddsoddi yn ei stoc dai bresennol trwy Safonau Tai Sir Gaerfyrddin gwerth £415 miliwn dros y 30 mlynedd nesaf. Mae'r Cyngor yn buddsoddi dros £60 miliwn hefyd yn ei Gynllun Cyflawni Tai Fforddiadwy (2016-2021). Mae'r cynllun yn nodi sut y bydd y Cyngor yn darparu 1000 yn fwy o dai fforddiadwy dros gyfnod o bum mlynedd. Mae darpariaeth tai fforddiadwy hyd yn hyn wedi'i gyflawni trwy ddefnyddio amrywiaeth o atebion, gan gynnwys: prynu tai o'r sector preifat, cefnogi landlordiaid yn y sector rhentu preifat trwy ein Hasiantaeth Gosodiadau Cymdeithasol arloesol a defnyddio tai gwag o'r newydd. Mae'r Cyngor yn monitro ac yn adrodd ar gyflawniad ei gynllun tai. Yn y tair blynedd gyntaf, mae'r Cyngor wedi darparu 700 o dai, felly mae ar y trywydd iawn i gyrraedd ei darged o 1000 o dai erbyn 2021.
- mae 'Adeiladu Mwy o Gartrefi Cyngor - Ein huchelgais a chynllun gweithredu (Mai 2019)' y Cyngor yn nodi sut y mae'n bwriadu darparu 900 o dai Cyngor newydd (yn y cyfnod 2019-2029) trwy adeiladu eiddo newydd. Rhaglen buddsoddi 10 mlynedd yw hon gwerth bron i £150 miliwn. Nodwyd £53 miliwn i'w wario ar ddarparu 300 o gartrefi newydd yn y 3 blynedd cyntaf.
- gall y Cwmni Tai Lleol (Cartrefi Croeso) gael gafael ar ffynonellau cyllid ychwanegol gan gynnwys benthyca darbodus trwy'r Cyngor a chyllid preifat. Bydd yr hyblygrwydd ariannol ychwanegol hwn yn galluogi'r cwmni i ddarparu amrywiaeth o opsiynau tai, gan gynnwys datblygiadau deiliadaeth cymysg a fydd yn cynnwys perchnogaeth ar y cyd, gwerthu ar y farchnad agored a thai rhent cymdeithasol.

15 Nodwyd y meysydd canlynol i'w gwella:

- mae gan y Cyngor Gynllun Cyflenwi Tai Fforddiadwy 2016-2022 ar hyn o bryd a Rhaglen Buddsoddi Adeiladau Newydd 10 mlynedd. Ceir cyfle i ystyried a yw'r cynlluniau hyn yn cyd-fynd yn ddigonol.
- mae diben a phwyslais gwaith y cwmni tai sydd newydd ei sefydlu, Cartrefi Croeso, yn esblygu ac wrth i hyn sefydlogi, mae angen i'r Cyngor adlewyrchu swyddogaeth y cwmni yn ei gynlluniau cyflenwi.
- nid yw mesurau perfformiad y Cyngor yn adlewyrchu gobeithion ehangach ei raglenni tai ar hyn o bryd, y tu hwnt i ddarparu unedau tai ychwanegol.

Mae'r Cyngor wedi nodi amryw o fuddion ataliol y mae'n dymuno eu cyflawni trwy ei raglen tai fforddiadwy, ond nid yw ei gynlluniau yn nodi'n glir sut y bydd yn cyflawni'r rhain

Yr hyn y chwiliwyd amdani

- 16 Chwiliwyd am dystiolaeth o:
- ddealltwriaeth drylwyr o natur y broblem a'r math o broblem y gallai'r cam helpu i'w atal rhag codi neu waethygu;
 - adnoddau a ddyranwyd i sicrhau y cyflawnir buddion ataliol; a
 - threfniadau monitro ac adolygu effeithiolrwydd y cam wrth atal problemau rhag codi neu waethygu.
- 17 Llywiwyd ein harchwiliad hefyd gan y dangosyddion cadarnhaol ar gyfer 'atal' a nodwyd gennym ac a ddefnyddiwyd yn rhan o'r archwiliad hwn.³

Yr hyn a ganfuwyd

- 18 Nodwyd y cryfderau canlynol:
- roedd y Cyngor yn gallu nodi nifer o agweddau y mae'n ceisio'u hatal, gan gynnwys:
 - dirywiad economaidd neu bobl yn symud allan o'r sir i gael cyflogaeth;
 - dirywiad ardaloedd gwledig;
 - dirywiad y Gymraeg;
 - salwch;
 - effeithiau andwyol ar yr amgylchedd;
 - tlodi tanwydd; a
 - digartrefedd.
 - mae'r Cyngor wedi ymrwmo adnoddau i'r agenda atal trwy fuddsoddi mewn technolegau sy'n cynyddu costau cynhyrchu yn y tymor byr ond â'r potensial i arbed arian yn y tymor hir.
 - mae'r Cyngor wedi cymryd camau i ddeall y materion hyn, gan gynnwys:
 - lechyd – comisiynodd y Cyngor Astudiaeth o Effaith ar Iechyd a ddangosodd effaith gadarnhaol tai o safon ar iechyd trigolion.
 - cymunedau gwledig – mae'r Cyngor trwy'r Grŵp Gorchwyl a Gorffen Materion Gwledig wedi cynnal astudiaeth i nodi'r heriau allweddol i gymunedau gwledig a datblygu cynllun gweithredu (lle mae tai a chynllunio yn rhan o'r ateb).

³ Gweler Atodiad 1

- datblygiad economaidd – mae tai yn rhan allweddol o agenda adfywio y Cyngor.

19 Nodwyd y meysydd canlynol i'w gwella:

- gallai'r Cyngor nodi'n gliriach yn ei gynlluniau tai yr hyn y mae'n ceisio'i atal trwy'r 'cam' hwn a sut y bydd yn cyflawni hyn.

Mae'r Cyngor yn gwneud cysylltiadau rhwng cyflawni'r cam hwn a'i amcanion llesiant eraill ond ceir cyfleoedd i ystyried sut y mae'n perthyn i'r nodau llesiant cenedlaethol ac amcanion sefydliadau eraill

Yr hyn y chwiliwyd amdani

20 Chwiliwyd am dystiolaeth o ystyriaeth o:

- sut y gallai'r cam hwn gyfrannu at y saith nod llesiant cenedlaethol;
- sut y bydd cyflawni'r cam hwn yn effeithio ar amcanion llesiant a blaenoriaethau ehangach y Cyngor; a
- sut y bydd cyflawni'r cam hwn yn effeithio ar amcanion llesiant cyrff cyhoeddus eraill.

21 Llywiwyd ein harchwiliad hefyd gan y dangosyddion cadarnhaol ar gyfer 'integreiddio' a nodwyd gennym ac a ddefnyddiwyd yn rhan o'r archwiliad hwn.⁴

Yr hyn a ganfuwyd

22 Nodwyd y cryfderau canlynol:

- mae'r Cyngor wedi dechrau ystyried sut y mae ei ddull o ddarparu mwy o dai fforddiadwy yn cysylltu â'r saith nod llesiant cenedlaethol.
- mae cynlluniau'r Cyngor ar gyfer tai fforddiadwy yn dangos integreiddiad â chynlluniau allweddol eraill y Cyngor gan gynnwys ei amcan llesiant yn ymwneud ag adfywio.
- mae'r Cyngor wedi cymryd camau i integreiddio blaenoriaethau ehangach yr Adran Gwasanaethau Cymdeithasol i'r gwaith yn ymwneud â darparu cartrefi newydd arbenigol ychwanegol.
- mae dull yr Adran Dai o ddarparu mwy o gartrefi fforddiadwy wedi'i integreiddio i strategaeth datblygiad economaidd ehangach y Cyngor trwy ei arferion caffael, sy'n cefnogi cadwyn gyflenwi leol ac yn defnyddio prentisiaethau.

⁴ Gweler Atodiad 1

- mae'r Cyngor hefyd yn integreiddio ei ddyhead ar gyfer mwy o dai fforddiadwy i'w Bolisi Caffael a Gwaredu Eiddo. Er enghraifft, mae'r Cyngor yn ystyried agendâu ehangach wrth werthu tir ac mae wedi gwerthu tir islaw gwerth y farchnad er mwyn sicrhau mwy o dai fforddiadwy mewn ardal lle mae angen mawr.

23 Nodwyd y meysydd canlynol i'w gwella:

- gallai'r Cyngor ddiffinio'n gliriach sut y mae'r gwaith y mae'n ei wneud i ddarparu mwy o dai fforddiadwy yn cysylltu â'r saith nod llesiant cenedlaethol, amcanion llesiant sefydliadau eraill, gan gynnwys y Bwrdd Gwasanaethau Cyhoeddus, ac amcanion llesiant eraill y Cyngor.

Mae'r Cyngor yn defnyddio dull cydweithredol o gyflawni ei raglen tai fforddiadwy

Yr hyn y chwiliwyd amdani

24 Chwiliwyd am dystiolaeth bod y Cyngor:

- wedi ystyried sut y gallai weithio gydag eraill i gyflawni'r cam (i gyflawni ei amcanion llesiant, neu gynorthwyo corff arall i gyflawni ei amcanion llesiant);
- yn cydweithredu'n effeithiol i gyflawni'r cam; ac
- yn monitro ac yn adolygu a yw'r cydweithredu yn ei helpu neu'n helpu ei randdeiliaid i gyflawni amcanion llesiant.

25 Llywiwyd ein harchwiliad hefyd gan y dangosyddion cadarnhaol ar gyfer 'cydweithredu' a nodwyd gennym ac a ddefnyddiwyd yn rhan o'r archwiliad hwn.⁵

Yr hyn a ganfuwyd

26 Nodwyd y cryfderau canlynol:

- mae gan y Cyngor grwpiau mewnol sy'n helpu i sicrhau cydweithredu mewnol effeithiol i gyflawni'r cam hwn ac agendâu polisi allweddol cysylltiedig. Mae'r grwpiau hyn yn cynnwys y Tîm Cyflenwi Adfywio a'r Grŵp Llywio Tai Fforddiadwy. Mae'r grwpiau hyn yn cynnwys cynrychiolaeth berthnasol o wahanol adrannau y Cyngor.
- ceir cydweithredu cadarnhaol rhwng y gwasanaethau tai a'r gwasanaethau cymdeithasol, wrth i'r ddwy adran weithio'n agos ar ddatblygu amrywiaeth o opsiynau yn rhan o waith tai fforddiadwy ar gyfer cartrefi i bobl ag anghenion arbenigol.

⁵ Gweler Atodiad 1

- mae'r Cyngor yn cydweithredu â llawer o wahanol sefydliadau, gan gynnwys y gwasanaeth iechyd a phrifysgolion trwy'r Astudiaeth o Effaith ar Iechyd, ac â'r Dinas-Ranbarth Bae Abertawe ehangach wrth ystyried technolegau newydd ar gyfer tai eco.
- mae'r Cyngor yn cydweithredu hefyd â darparwyr tai cymdeithasol eraill a'r sector preifat i'w helpu i gyflawni eu cynlluniau uchelgeisiol i gynyddu nifer y tai rhent a fforddiadwy sydd ar gael.
- yn ward Tyisha, Llanelli, mae'r Cyngor yn gweithio gyda'r heddlu, y gwasanaeth iechyd a sefydliadau'r trydydd sector i ystyried atebion ar gyfer yr ardal hon a buddsoddiad ynddi.

27 Nodwyd y meysydd canlynol i'w gwella:

- mae'r Cyngor wedi cymryd camau i wella'r cydweithredu â landlordiaid cymdeithasol cofrestredig ac iechyd ond mae'n cydnabod bod cyfleoedd i atgyfnerthu'r trefniadau cydweithredu hyn.

Mae'r Cyngor wedi ymgysylltu â chymunedau ar ei waith yn ymwneud â thai ond ceir cyfleoedd i gryfhau ei ddull o ymgysylltu

Yr hyn y chwiliwyd amdani

28 Chwiliwyd am dystiolaeth bod y Cyngor wedi:

- nodi pwy y mae angen eu cynnwys wrth gynllunio a chyflawni'r cam;
- cynnwys rhanddeiliaid allweddol mewn modd effeithiol wrth gynllunio a chyflawni'r cam;
- defnyddio canlyniadau'r ymgysylltu i lunio datblygiad a chyflawniad y cam; a
- cheisio dysgu gwersi a gwella'i ddull o ymgysylltu.

29 Llywiwyd ein harchwiliad hefyd gan y dangosyddion cadarnhaol ar gyfer 'cymryd rhan' a nodwyd gennym ac a ddefnyddiwyd yn rhan o'r archwiliad hwn.⁶

Yr hyn a ganfuwyd

30 Nodwyd y cryfderau canlynol:

- mae'r Cyngor wedi ymgysylltu â chymunedau ar eu gwaith yn ymwneud â thai, gan gynnwys:

⁶ Gweler Atodiad 1

- cynnal Fforwm Ymgynghori â Thenantiaid a strategaeth ymgysylltu â thenantiaid;
 - gwaith ymgynghori wyneb yn wyneb yn ward Tyisha, Llanelli i ddatblygu uwchgynllun cymunedol wedi'i seilio ar adborth a blaenoriaethau a nodwyd gan y gymuned;
 - arolygon y cyhoedd yn rhan o waith Grŵp Gorchwyl a Gorffen Materion Gwledig; a
 - defnyddio gwaith ymgysylltu a wnaed gan gydweithwyr yn yr adran gwasanaethau cymdeithasol i gasglu barn pobl y mae angen tai arbenigol arnynt.
- Mae'r Cyngor wedi gwrandao ac ymateb i'r ymgynghoriad, er enghraifft newidiodd y Cyngor faint eiddo ar un safle ar sail adborth a gafwyd.
 - Mae'r Cwmni Tai yn cynnwys y Cyngor Cymuned yn Llansteffan ar hyn o bryd ar gynigion a threfniadau i gyfyngu ar farchnata tai newydd i'r rhai hynny sy'n byw yn yr ardal neu â chysylltiadau agos â'r ardal.

31 Nodwyd y meysydd canlynol i'w gwella:

- Er bod y Cyngor wedi cymryd camau i nodi ac ymgysylltu â grwpiau yn y gymuned i lywio'u gwaith tai, mae rhagor o gamau y gallai'r Cyngor eu cymryd i wella'r dull o gynnwys eraill, gan gynnwys:
 - sicrhau bod gwaith ymgysylltu yn cynnwys amrywiaeth lawn o'r gymuned;
 - meddu ar ddull clir o gynnwys darpar ddefnyddwyr gwasanaethau, nid tenantiaid tai presennol yn unig;
 - cymryd camau ymgysylltu ar bob cam o'r broses, gan gynnwys dylunio, datblygu, cyflawni ac adolygu;
 - ymgysylltiad parhaus, er enghraifft trwy geisio barn defnyddwyr gwasanaethau ar ôl iddynt fyw yn yr eiddo i lywio cynlluniau'r dyfodol; ac
 - adolygu'n rheolaidd ei drefniadau ymgynghori ac ymgysylltu i wella'r gwaith ymgysylltu yn y dyfodol.

Rhan Dau: Ymateb y Cyngor

- 32 Ar ôl gorffen ein gwaith maes, fe wnaethom gyflwyno ein canfyddiadau i'r Cyngor mewn gweithdy ym mis Medi 2019 ac roedd swyddogion o'r Cyngor a chynrychiolydd o'r cwmni tai newydd (Cartrefi Croeso) yn bresennol. Yn y gweithdy hwn dechreuodd y Cyngor ystyried ei ymateb i'n canfyddiadau ac o ganlyniad i'r trafodaethau yn y gweithdy, a rhagor o fyfyrion ar ein canfyddiadau, mae'r Cyngor wedi datblygu'r camau canlynol.
- 33 Bydd y Cyngor yn adolygu ac yn cyfuno cynlluniau presennol i ddatblygu Cynllun Cyflenwi Tai Fforddiadwy newydd, a hynny erbyn mis Ebrill 2020, a fydd yn:
- nodi sut y mae'r Cyngor yn cymhwyso'r pum ffordd o weithio a sut y cyflawnir y rhain wrth gyflawni ei strategaeth tai fforddiadwy;
 - cynnwys fframwaith allbynnau, canlyniadau ac effaith newydd.
- 34 Byddwn yn parhau i fonitro cynnydd y Cyngor wrth weithredu'r camau hyn ac i ba raddau y maent yn mynd i'r afael â'r materion a nodwyd yn ein canfyddiadau.

Atodiad 1

Dangosyddion Cadarnhaol o'r Pum Ffordd o Weithio

Mae'r tabl isod yn nodi 'dangosyddion cadarnhaol' ar gyfer pob un o'r pum ffordd o weithio yr ydym wedi'u nodi ac y byddwn yn eu defnyddio er mwyn helpu i lywio ein hasesiadau o'r graddau y mae cyrff yn cymhwyso'r Egwyddor Datblygu Cynaliadwy. Nid ydym yn bwriadu defnyddio'r dangosyddion fel 'rhestr wirio'. Dylid eu hystyried yn 'ddangosyddion' a fydd yn ein helpu i gyrraedd casgliadau, yn hytrach na 'phenderfynyddion' o i ba raddau y mae corff yn gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth gymryd camau i gyflawni ei amcanion llesiant.

Arddangosyn 1: Dangosyddion Cadarnhaol o'r Pum Ffordd o Weithio

Beth fyddai'n dangos bod corff yn cymhwyso'r ffordd hirdymor o weithio yn llawn?

- Ceir dealltwriaeth glir o ystyr 'hirdymor' yng nghyd-destun y Ddeddf.
- Mae wedi cynllunio'r cam i gyflawni'r amcan(ion) llesiant a chyfrannu at ei weledigaeth hirdymor.
- Mae wedi cynllunio'r cam i gyflawni buddion tymor byr a chanolig, sydd wedi'u cydbwysu â'r effaith yn y tymor hir (o fewn cyd-destun y prosiect).
- Mae wedi cynllunio'r cam ar sail dealltwriaeth soffistigedig o anghenion a phwysau presennol ac yn y dyfodol, gan gynnwys dadansoddi tueddiadau yn y dyfodol.
- O ganlyniad i hyn, ceir dealltwriaeth gynhwysfawr o'r risgiau a'r cyfleoedd presennol ac yn y dyfodol.
- Mae adnoddau wedi'u dyrannu i sicrhau y cyflawnir buddion hirdymor yn ogystal â rhai tymor byr.
- Ceir pwyslais ar gyflwyno canlyniadau, a nodir cerrig milltir/camau datblygu pan gaiff canlyniadau eu cyflawni yn y tymor hir.
- Mae'n agored i ffyrdd newydd o wneud pethau a allai helpu i gyflawni buddion yn y tymor hirach.
- Mae'n gwerthfawrogi gwybodaeth ac yn canlyn dulliau wedi'u seilio ar dystiolaeth.

Beth fyddai'n dangos bod corff yn cymhwyso'r ffordd ataliol o weithio yn llawn?

- Mae'r corff yn ceisio deall yr achosion sydd wrth wraidd problemau er mwyn gallu mynd i'r afael â chylchoedd negyddol a heriau ar draws cenedlaethau.
- Mae'r corff yn gweld heriau o safbwynt y system gyfan, gan adnabod a gwerthfawrogi'r buddion hirdymor y gallant eu cyflwyno i bobl a lleoedd.
- Mae'r corff yn dyrannu adnoddau i gamau ataliol sy'n debygol o gyfrannu at well canlyniadau, a gwell defnydd o adnoddau yn y tymor hir, hyd yn oed pan fo cyfyngiad posibl ar y gallu i ddiwallu rhai o'r anghenion tymor byr.
- Ceir trefniadau gwneud penderfyniadau ac atebolrwydd sy'n cydnabod gwerth camau ataliol ac sy'n derbyn gostyngiadau tymor byr mewn perfformiad ac adnoddau wrth ganlyn y gwelliannau disgwylidig i'r canlyniadau a'r defnydd o adnoddau.

Beth fyddai'n dangos bod corff yn defnyddio dull 'integredig'?

- Mae unigolion ar bob lefel yn deall eu cyfraniad i gyflawniad y weledigaeth a'r amcanion llesiant.
- Mae unigolion ar bob lefel yn deall yr hyn y mae gwahanol rannau'r sefydliad yn ei wneud ac yn ceisio cyfleoedd yn rhagweithiol i weithio ar draws ffiniau sefydliadol. Caiff hyn ei efelychu yn ei waith â chyrrff cyhoeddus eraill.
- Mae unigolion ar bob lefel yn cydnabod y dibyniaethau ar draws y sefydliad i gyflawni'r uchelgais a'r amcanion.
- Ceir diwylliant agored o rannu gwybodaeth.
- Ceir dealltwriaeth ddatblygedig o sut y mae'r amcanion llesiant a'r camau i'w cyflawni yn effeithio ar gyrrff eraill y sector cyhoeddus.
- Mae unigolion yn gweithio'n rhagweithiol ar draws ffiniau sefydliadol i gyflawni'r cyfraniad mwyaf posibl ar draws y nodau llesiant ac i leihau'r effeithiau negyddol gymaint â phosibl.
- Mae trefniadau llywodraethu, strwythurau a phrosesau yn cefnogi hyn, ac ymddygiad hefyd.

Beth fyddai'n dangos bod corff yn cydweithredu'n effeithiol?

- Mae'r corff yn canolbwyntio ar le, cymuned a chanlyniadau yn hytrach na ffiniau sefydliadol.
- Mae gan y corff ddealltwriaeth o amcanion partneriaid a'u cyfrifoldebau, sy'n helpu i lywio gweithgareddau cydweithredol.
- Mae gan y corff berthynas gadarnhaol ac aeddfed â rhanddeiliaid, a chaiff gwybodaeth ei rhannu mewn ffordd agored a thryloyw.
- Mae'r corff yn cydnabod ac yn gwerthfawrogi cyfraniadau'r holl bartneriaid.
- Mae'r corff yn ceisio sefydlu prosesau a ffyrdd o weithio cyfrannol, pan fo hynny'n briodol.

Beth fyddai'n dangos bod corff yn cynnwys pobl yn effeithiol?

- Meddu ar ddealltwriaeth o bwy sydd angen bod yn gysylltiedig a pham.
- Myfyrio ar ba mor dda yw'r ddealltwriaeth o anghenion a heriau y bobl hynny ar hyn o bryd.
- Gweithio mewn modd cydgynhyrchiol, gweithio gyda rhanddeiliaid i gynllunio a chyflawni.
- Ystyried barn rhanddeiliaid yn ffynhonnell wybodaeth hollbwysig a fydd yn helpu i gyflawni gwell canlyniadau.
- Sicrhau y cynrychiolir yr amrywiaeth lawn o randdeiliaid a'u bod yn gallu cymryd rhan.
- Bod â pherthynas aeddfed o ymddiriedaeth â'i randdeiliaid, lle ceir dialog parhaus a chaiff gwybodaeth ei rhannu mewn ffordd agored a thryloyw.
- Sicrhau bod rhanddeiliaid yn deall effaith eu cyfraniad.
- Gofyn am adborth gan randdeiliaid allweddol a defnyddio hyn i helpu i ddysgu a gwella.

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**Y PWYLLGOR ARCHWILIO
24 IONAWR 2020**

ADRODDIADAU CENEDLAETHOL SWYDDFA ARCHWILIO CYMRU

Argymhellion / penderfyniadau allweddol sy'n ofynnol:

Derbyn a nodi adroddiadau Swyddfa Archwilio Cymru.

Rhesymau:

Derbyn adroddiadau Swyddfa Archwilio Cymru.

Pwyllgor craffu perthnasol i ymgynghori ag ef: dd/b

A oes angen Penderfyniad gan y Bwrdd Gweithredol? Nac oes

A oes angen Penderfyniad gan y Cyngor? Nac oes

DEILIAD PORTFFOLIO YR AELOD GWEITHREDOL O'R BWRDD GWEITHREDOL:

Y Cyngorydd David Jenkins:

Adroddiad Swyddfa Archwilio Cymru		
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**EXECUTIVE SUMMARY
AUDIT COMMITTEE
24TH JANUARY 2020**

WALES AUDIT OFFICE NATIONAL REPORTS

BRIEF SUMMARY OF PURPOSE OF REPORT:

To note the following recently published Wales Audit Office National reports:

- The 'front door' to adult social care
Published: 12 September 2019
<http://audit.wales/publication/front-door-adult-social-care>
- Integrated Care Fund – West Wales Regional Partnership Board Audit
Published: 6 November 2019
<http://audit.wales/publication/west-wales-regional-partnership-board-integrated-care-fund>
- Review of Public Services Boards
Published: 8 October 2019
<http://audit.wales/publication/review-public-services-boards>
- Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act
Published: 21 November 2019
<http://audit.wales/publication/progress-implementing-violence-against-women-domestic-abuse-and-sexual-violence-act>

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

See content of Wales Audit Office Reports

**PWYLLGOR ARCHWYLIO
24 IONAWR 2020**

COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR ARCHWYLIO

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn y cofnodion.

Y Rhesymau:

Fe nodwyd yn Amodau Gorchwyl y Pwyllgor Archwyltio bod angen derbyn cofnodion y Grwp Rheoli Risg ynghyd â materion ym mherthnasol i drefniadau sy'n ymwneud a Threfn Rheoli Corfforaethu a Threfniadau Ariannol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol:

AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad: AMHERTHNASOL

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:

Cynghorydd David Jenkins

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y

Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad E-bost:

HLPugh@sirgar.gov.uk

**EXECUTIVE SUMMARY
AUDIT COMMITTEE
24TH JANUARY 2020**

MINUTES OF RELEVANT GROUPS TO THE AUDIT COMMITTEE

To provide Members with minutes from supporting Governance Groups for information.

The following Minutes are attached:

- 1. Risk Management Steering Group Minutes**
- 2. Grants Panel Minutes**

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh - Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance NONE	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh - Head of Revenues and Financial Compliance

- 1. Scrutiny Committee** : Not Applicable
- 2. Local Member(s)** : Not Applicable
- 3. Community / Town Council** : Not Applicable
- 4. Relevant Partners** : Not Applicable
- 5. Staff Side Representatives and other Organisations** : Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THERE ARE NONE

RISK MANAGEMENT STEERING GROUP

Minutes of Meeting held at Meeting Room 7, Building 2, St David's Park, Carmarthen Friday, 8th November 2019.

Members Present:			
Helen Pugh (Chair)	Corporate Services	Head of Revenues and Financial Compliance	HLP
Cllr David Jenkins	Executive Board Member (Corporate Services)	Executive Board Risk Champion	DJ
Jonathan Fearn	Environment	Chair of Property & Liability Risks Working Group	JF
Alan Howells	Environment	Environment Risk Champion	AH
Simon Davies	Education & Children	Education & Children Risk Champion	SD
Richard Davies	Communities	Principal Officer	RD
Richard Stradling	Communities	Communities (Leisure) Risk Champion	RS
Eddie Cummings	Chief Executive's	Senior Business Partner (Working Safely)	EC
Julie Standeven	Corporate Services	Principal Risk Officer	JS
Kelvin Howell	Environment	Building Manager (Minor Works)	KH
Mark Stephens	Marsh Ltd		MS

Item No	Subject	Action
1.	Apologies Steve Pilliner – Chair of Transport Risks Working Group Jackie Bergiers – Lead Business Partner (H&S), Chief Executive's Sue John - School Organisation & Admissions Manager, Education & Children's Services	
2.	Minutes of Last Meeting The Minutes of the Risk Management Steering Group Meeting held at Meeting Room 7., Building 2, St David's Park on Tuesday, 30 th July 2019, were confirmed as a true record.	
2.1	Matters arising from Risk Management Steering Group Minutes.	

2.1.1	Bid Review / Evaluation The following actions were agreed by the Group: <ul style="list-style-type: none"> • Bid review / evaluation exercise to be completed at the end of the 2019/2020 financial year. • Report to be provided at Risk Management Steering Group meeting scheduled for 31st July 2020. 	 JS JS
2.1.2	Fleet Risk Management HLP advised that the fleet risk control services provided as part of the motor insurance policy are to be discussed with the Authority's Brokers and Motor Insurers. Update to be provided at next meeting.	HLP/JS
3	Minutes of Property & Liability Risks Working Group Meeting – 18th October 2019 The Minutes were noted.	
3.1	Matters arising from Property & Liability Risks Working Group Minutes	
3.1.1	Fire Management Review JF advised that decision awaited from the Chair of the Health & Safety Leadership Board to confirm the scope of the review.	
3.1.2	Alarm Receiving Centre JS advised that discussions are ongoing with the Council's Property Insurers following the transfer of the Careline service to a Local Authority Trading Company wholly owned by Carmarthenshire County Council. Update to be provided at next meeting.	JS
3.1.3	Risk Management Bid Process for Schools JF advised that the introduction of the new bid process for schools was working well and continued to be developed.	
4	Minutes of Transport Risks Working Group Meeting – 16th October 2019 The Minutes were noted.	
4.1	Matters arising from Transport Risks Working Group Minutes	
4.1.1	Schools Traffic Management Review EC advised that the review is ongoing and a strategy was being developed jointly by Health & Safety and Education. Update to be provided at next meeting.	
4.1.2	MV Statistics – Claims and Complaints JS advised that a number of initiatives had been implemented to raise awareness of the main causes of motor fleet incidents. It was agreed that Managers be reminded of the protocol for <i>Staff Driver Training</i> . JS to discuss with the Operational Training Lead Officer.	JS

5	Minutes of Contingency Planning Working Group Meeting – 11th October 2019 The Minutes were noted.	
5.1	Matters arising from Contingency Planning Working Group Minutes	
5.1.1	Mobile Phone Privileged Access Scheme (MTPAS) HLP advised that the review is ongoing and the MTPAS contact list updated.	
5.1.2	Corporate Risk Register / Service Risk Registers HLP advised that the Corporate Risk Register was under review and will be considered by Audit Committee meeting scheduled for 13 th December 2019. It was agreed by the Group that the Corporate Risk Register be referred to Preliminary Executive Board for consideration.	
5.1.3	Business Impact Analysis/Business Continuity Plans/ HLP advised that the Carmarthenshire Corporate Business Continuity Plan was under review. Update to be provided at next meeting.	
5.1.4	Wales Audit Office – Review of Risk Management Arrangements HLP advised that the Action Plan developed following the <i>Wales Audit Office</i> review of the Authority’s Risk Management arrangements are monitored via the <i>Performance & Improvement Monitoring System (PIMS)</i> . Update to be provided at next meeting.	HLP
6	BREXIT HLP advised that the <i>BREXIT</i> reporting protocol had been temporarily suspended.	
7	Ash Die Back JF advised that the work of the cross-departmental Ash Die Back Working Group was continuing in the form of policy development and pilot surveys. Update to be provided at next meeting.	
8	Property – Repair & Maintenance / Condition Surveys It was agreed by the Group that condition surveys of the Authority’s building stock be prioritised. JF & KH to develop a bid for the provision of additional resources to support and progress the condition survey programme.	JF/KH

9	Bids for Financial Assistance	
9.1	<p>E&C – Llandeilo Primary School This bid related to security and safeguarding improvements at the School. The Group was advised that due to the urgency of the works, this bid had been approved by HLP in her capacity as Chair of the Risk Management Steering Group. This bid was a Departmental bid, i.e. the Risk Management contribution was limited to 50% of the estimated cost and excluded the cost of safeguarding works to accommodate the private nursery on the school site.</p>	
9.2	<p>E&C – Ysgol Maes Y Gwendraeth This bid related to security and safeguarding improvements at the School. It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved.</p>	
9.3	<p>E&C – Ysgol Nantgaredig This bid related to security and safeguarding improvements at the School. It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved.</p>	
9.4	<p>E&C – Old Road School This bid related to security and safeguarding improvements at the School. It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved.</p>	
10	Any Other Business	
10.1	<p>Automated / Powered Gates KH advised that following a risk based approach, the installation of automated/powered gates was considered to be an option of “last resort”. This approach was supported by the Group.</p>	
11	<p>Next Meeting 9:30 a.m. Wednesday, 29th January 2020 at Meeting Room 1, Building 5, Parc Myrddin, Carmarthen</p>	

MINUTES OF THE GRANTS PANEL MEETING HELD ON 1st OCTOBER 2019 IN CORPORATE SERVICES MEETING ROOM, COUNTY HALL.		
PRESENT:	Randal Hemingway, Head of Financial Services Nia Thomas, Chair of PWG, Education & Children (Revenue) Alan Howells, Chair of PWG, Environment Rhian Phillips, Economic Development Area Manager Caroline Powell, Principal Auditor, Internal Audit (IA) Delyth Thomas, Grants Compliance Officer	
APOLOGIES:	Helen Pugh, Head of Revenues & Financial Compliance Les James, Chair of PWG, Communities Simon Davies, Chair of PWG, Education & Children (Capital) Stuart Walters, Economic Development Manager Helen Morgan, Economic Development Manager Kate Havard, Financial Audit Team, Wales Audit Office (WAO)	
	SUBJECT	ACTION
1.0	<u>Minutes of the last meeting</u>	
	<ul style="list-style-type: none"> The minutes were agreed. 	
2.0	<u>Matters Arising</u>	
	<ul style="list-style-type: none"> The revised Grants Manual was approved by Audit Committee on the 13th September 2019. The Manual is to be distributed via the Heads of Service by email. The Chairs of the PWG are to be copied in on the email as they will have a co-ordinating role to ensure that all staff involved in grant funded projects receive a copy. Any training requirements to be fed back to the Grants Compliance Officer and the Economic Development Area Manager. 	RH
	<ul style="list-style-type: none"> An email to be sent to all Directors requesting that they send confirmation to the Corporate Services Business Support Unit (via email) as to which Heads of Service have been given delegated authority to sign the acceptance of grant. Details to be recorded on the Authority's Authorised Signatories List. 	RH
	<ul style="list-style-type: none"> Confirmation has been received from ERW that the Authority has met the delegation requirements for the Education Improvement Grant as per the Welsh Government terms & conditions. 	
	<ul style="list-style-type: none"> A copy of the audit report on the Regional Integrated Care Fund has been received from WAO and is available for all Grants Panel members. 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> Confirmation to be sought from WAO if any issues had arisen regarding the management of sensitive information between local authorities for the Social Care Workforce Development Programme which is managed on a regional basis led by Ceredigion County Council. An exercise to be undertaken by Carmarthenshire County Council to monitor projects subject to Article 55 in accordance with WEFO requirements for the European Structural Funds Programme 2007-13. Confirmation has been received from WG that arrangements for signing the Annual Statement of Grant Expenditure for the Children and Communities Grant may be signed by either the organisation's Internal Auditor or Chief Finance Officer but will not necessarily require an audit by Internal Audit. 	<p>DT</p> <p>RP</p>
3.0	<p><u>Wales Audit Office - Update</u></p> <ul style="list-style-type: none"> All grants claims and returns included in the 2018/19 audit programme have been passed to WAO. Audits have commenced on Housing Benefits, NDR, Teachers Pension, 21st Century Schools and Sustainable Waste Management. No significant issues identified to date and it is expected that all audits are on track to be completed by the agreed deadlines. A letter has been received from WG regarding the audit certification of Welsh Government local authority grant schemes by WAO. From 2019/20 onwards, local authority grant schemes will no longer be audited by WAO, however, for grants over £100,000 an Annual Statement of Expenditure will need to be completed and submitted to WG. If the funding is under £100,000, an Annual Statement of Expenditure will not be required. <p>Confirmation to be received from WG if any communication has been sent to local authorities on a grant-by-grant basis.</p> <p>Additional time to be allocated in the Authority's IA audit plan to undertake additional grant testing.</p>	<p>KH/DT</p>

	SUBJECT	ACTION
4.0	<p><u>Internal Audit (IA) - Update</u></p> <ul style="list-style-type: none"> • The 2018/19 audits have been completed of the following grants: <ul style="list-style-type: none"> ○ Education Improvement Grant (EIG) ○ Pupil Deprivation Grant (PDG) ○ Supporting People ○ Supporting People - Regional Development Co-ordinator ○ Supporting People - Outcomes return ○ Enable – Support for Independent Living ○ Rent Smart Wales • The audits of the Homelessness Prevention Grant and Post 16 are due to be completed by the end of January 2020. 	
5.0	<p><u>Project Working Groups – Update</u></p> <ul style="list-style-type: none"> • Minutes of PWG meetings were circulated to Grants Panel members for: <ul style="list-style-type: none"> ○ Education & Children (Capital): 23/7/19 ○ Education & Children (Revenue): 1/2/19, 22/3/19 ○ Environment: 24/7/19 ○ Communities: 25/3/19, 19/7/19 ○ Chief Executives: 24/9/18, 27/11/18, 23/1/19, 27/3/19 • Issues have arisen regarding the Additional Learning Needs grant which is managed on a regional basis by the Authority. Queries have been received from Neath Port Talbot CBC regarding the financial distribution of funds. This has resulted in a delay in allocating grant monies to other local authorities and the signing of the service level agreement. 	
6.0	<p><u>European Grants Update</u></p> <ul style="list-style-type: none"> • A current schedule of all European funded projects was presented to Grants Panel. The total estimated project costs approved and in development is £41m with a grant of £27.6m. 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> • The 'In principle' Offer of Support under the Building for the Future programme for Llandeilo Market Hall has been received with total project costs of £3.8m and a grant of £1.4m. Formal approval is still to be received from WG • An application for funding for LINC phase 2 is currently being drafted under the Rural Development Programme. • As some grants are claimed and monies received in euros concerns have been raised on the impact of exchange rate fluctuations due to Brexit arrangements and how this should be managed e.g. forward contracts, hedging. 	
7.0	<p><u>Grants Register</u></p> <ul style="list-style-type: none"> • The draft grants register for 2019/20 has been circulated to the chairs of the PWGs. A deadline of 14th October 2019 has been given for any amendments or updates to be provided to Grants Compliance Officer. 	Chairs of PWGs
8.0	<p><u>AOB</u></p> <ul style="list-style-type: none"> • The due diligence process that is being undertaken for procurement and third party grants is currently under review. When the review is complete the process will be documented accordingly. • Different arrangements are currently in place on how local authorities manage and distribute grants for the School Uniform Grant received from WG. It is considered that the Authority currently has a robust system and it has been agreed to continue with the current arrangements as it provides assurance that any monies provided are solely used for the purchase of school uniforms. 	
9.0	Date of next meeting – 1:00pm on 22 nd November 2019 Corporate Services Meeting Room County Hall	

Y PWYLLGOR ARCHWILIO

13 MEDI 2019

YN BRESENNOL: Y Cyngorydd T.M. Higgins (Cadeirydd)

Y Cynghorwyr:

K.V. Broom, G.H. John, A.G. Morgan, B. Thomas a
W.T. Evans (Yn lle E.M.J.G. Schiavone)

Yn bresennol fel sylwedydd:

Y Cyngorydd D.M. Jenkins (Yr Aelod o'r Bwrdd Gweithredol dros Adnoddau

Yn bresennol o Swyddfa Archwilio Cymru:

Mr J. Evans, Mr J. Garcia, Ms A.M. Harkin, Ms S. Leahy a Ms a. Lewis,

Roedd y Swyddogion canlynol yn bresennol yn y cyfarfod:

P.R. Thomas – Prif Weithredwr Cynorthwyol – Pobl a Pherfformiad;
C. Moore, Cyfarwyddwr y Gwasanaethau Corfforaethol;
R. Hemingway, Pennaeth y Gwasanaethau Ariannol;
H. Pugh, Pennaeth Refeniw a Chydymffurfiaeth;
C. Powell, Prif Archwilydd;
N. Thomas, Uwch-reolwr Hamdden Awyr Agored;
G. Davies, Swyddog Rheoli'r Trysorlys;
J. Owen, Swyddog Gwasanaethau Democrataidd.

Y Siambr, Neuadd y Sir, Caerfyrddin – 2:00pm - 4:10pm

1. YMDDIHEURIADAU AM ABSENOLDEB.

Derbyniwyd ymddiheuriadau am absenoldeb gan y Cyngorydd E. Schiavone, y Cyngorydd D. E. Williams a Mrs J James.

2. DATGAN BUDDIANNAU PERSONOL.

Ni ddatganwyd unrhyw fuddiannau personol.

3. DATGANIAD CYFRIFON CYNGOR SIR CAERFYRDDIN:-

3.1 ARCHWILIO CYMRU (ISA 260)

Cafodd y Pwyllgor adroddiad yr Archwiliad o Ddatganiadau Ariannol (ISA 260) ar gyfer Cyngor Sir Caerfyrddin 2018-19 a oedd yn crynhoi canfyddiadau'r archwiliad a gynhaliwyd. Nododd y Pwyllgor fod yr adroddiad yn nodi barn yr Archwilydd Cyffredinol ynghylch y datganiadau ariannol ac a ydynt yn rhoi darlun cywir a theg o sefyllfa ariannol Cyngor Sir Caerfyrddin ar 31 Mawrth 2019 a'r incwm a'r gwariant ar gyfer y flwyddyn a ddaeth i ben.

Nodwyd hefyd mai bwriad yr Archwilydd Cyffredinol oedd cyhoeddi adroddiad archwilio anghymwys ynghylch y datganiadau ariannol ar ôl i'r

Awdurdod roi Llythyr Sylwadau i Swyddfa Archwilio Cymru, a fyddai'n cael ei gymeradwyo ar agenda y cyfarfod.

Cydnabuwyd y gwaith caled a'r ymrwymiad wrth baratoi cyfrifon y Cyngor Sir gan Gyfarwyddwr y Gwasanaethau Corfforaethol a'r Pwyllgor.

Roedd y Pwyllgor yn cydnabod bod y camddatganiadau wedi'u cywiro gan y rheolwyr fel y nodwyd gydag esboniadau yn Atodiad 3.

Roedd yr adroddiad yn cynnwys gwybodaeth fanwl am rai materion a gododd o'r archwiliad, gan gynnwys:

- Rhwymedigaeth pensiwn ychwanegol (McCloud)
- Darparu Papurau Gwaith
- Prisiau Asedau

Nododd y Pwyllgor ei bod yn debygol y byddai'r Cyngor yn wynebu heriau sylweddol wrth gwrdd â therfynau amser o ran cyflwyno cyfrifon yn y dyfodol. Nodwyd mai un o'r heriau allweddol fyddai'r tebygolrwydd posibl y byddai angen i'r Awdurdod ddatblygu Cyfrifon Grŵp y flwyddyn nesaf ar ôl i'r tri chwmni a grëwyd yn ddiweddar gan y Cyngor ehangu o ran maint. Er mwyn helpu'r Cyngor i barhau i ddarparu cyfres o ddatganiadau ariannol o ansawdd uchel a chyfres lawn o bapurau gwaith ategol y flwyddyn nesaf yn unol â therfynau amser cau'r cyfrifon, byddai Swyddfa Archwilio Cymru yn gweithio'n agos gyda swyddogion yn ystod yr hydref i ddysgu gwersi gan brosesau paratoi cyfrifon ac archwilio 2018-19.

Codwyd yr ymholiadau canlynol mewn perthynas â'r adroddiad:-

Mewn ymateb i nifer o ymholiadau a godwyd mewn perthynas â'r mater o brisio asedau a nodwyd, eglurodd Cyfarwyddwr y Gwasanaethau Corfforaethol ynghyd â Swyddog Archwilio Cymru gefndir a natur y mater i'r Pwyllgor. Gwnaed sylw gan ddweud er y dylid bod wedi sefydlu prosesau a fyddai wedi osgoi'r mater hwn, roedd y Pwyllgor yn dawel ei feddwl bod hyn wedi'i nodi yn ystod proses archwilio.

O ran monitro materion sylweddol a godwyd, cynigiwyd y dylid dychwelyd adroddiad diweddarau ynghylch prisiadau asedau i'r Pwyllgor ei ystyried mewn 6 mis.

PENDERFYNWYD YN UNFRYDOL;

3.1.1 dderbyn yr adroddiad;

3.1.2 darparu adroddiad diweddarau i'r Pwyllgor Archwilio mewn 6 mis mewn perthynas â'r Prisiadau Asedau

3.2 LLYTHYR SYLWADAU I SWYDDFA ARCHWILIO CYMRU – CYNGOR SIR CAERFYRDDIN

Rhodddwyd gwybod i'r Pwyllgor bod yn ofynnol gan Swyddfa Archwilio Cymru, yn unol â'r Datganiad Safonau Archwilio (SAS440 - Sylwadau Rheolwyr), fod Cyfarwyddwr y Gwasanaethau Corfforaethol yn llunio Llythyr Sylwadau yn flynyddol, a bod y llythyr hwn yn cael ei lofnodi gan y Swyddog hwnnw a Chadeirydd y Pwyllgor Archwilio. Ar ben hyn, roedd Swyddfa Archwilio Cymru yn gofyn bod y Pwyllgor sy'n gyfrifol am gymeradwyo'r cyfrifon o dan Reoliad 8 o'r Rheoliadau Cyfrifon ac Archwilio yn cydnabod ymateb Cyfarwyddwr y Gwasanaethau Corfforaethol yn ffurfiol.

PENDERFYNWYD YN UNFRYDOL gydnabod y Llythyr Sylwadau i Swyddfa Archwilio Cymru a baratowyd gan Gyfarwyddwr y Gwasanaethau Corfforaethol.

3.3 YMHOLIADAU ARCHWILIO I'R RHEINY SY'N GYFRIFOL AM LYWODRAETHU A RHEOLI

Dosbarthwyd adroddiad i'r Pwyllgor yn manylu ar ymatebion a gafwyd i geisiadau a wnaed gan Swyddfa Archwilio Cymru i'r rheolwyr a'r Pwyllgor Archwilio er mwyn i Swyddfa Archwilio Cymru fodloni'r gofynion a nodir yn y Safonau Rhyngwladol ar Archwilio (ISAs) i gael ystyriaeth a dealltwriaeth ffurfiol yr Awdurdod ar nifer o feysydd llywodraethu sy'n effeithio ar archwiliad o'r datganiadau ariannol. Roedd yr ystyriaethau hyn yn berthnasol i reolwyr y Cyngor a'r 'rhai sy'n gyfrifol am lywodraethu' (Pwyllgor Archwilio). Roedd y wybodaeth a ddarparwyd yn cyfrannu at ddealltwriaeth Swyddfa Archwilio Cymru o'r Cyngor a'i brosesau busnes ac yn cefnogi gwaith y Swyddfa Archwilio i ddarparu barn archwilio ar ddatganiadau ariannol 2018-19.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r ymatebion i'r ceisiadau a wnaed gan Swyddfa Archwilio Cymru a'r Pwyllgor Archwilio fel y manylir yn yr adroddiad.

3.4 DATGANIAD CYFRIFON 2018/19

Bu'r Pwyllgor yn ystyried Datganiad Cyfrifon yr Awdurdod ar gyfer 2018/19, a luniwyd yn unol â Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 a ddaeth â holl drafodion ariannol yr Awdurdod ar gyfer y flwyddyn ynghyd, yn ogystal â manylu ar asedau a rhwymedigaethau'r Awdurdod fel yr oeddent ar 31 Mawrth 2019.

Nododd y Pwyllgor fod nifer o ddiwygiadau wedi'u gwneud i'r cyfrifon, fel y nodwyd yn eitem 3.1 yn gynharach ar yr agenda (Adroddiad ynghylch Archwiliad o Ddatganiadau Ariannol Swyddfa Archwilio Cymru), a oedd yn cynnwys egluro rhai nodiadau datgelu. Roedd y Pwyllgor yn cydnabod bod yr holl newidiadau y cytunwyd arnynt gyda Swyddfa Archwilio Cymru wedi'u hadlewyrchu yn y Datganiad o Gyfrifon a gyflwynwyd i'w cymeradwyo.

Dywedwyd nad oedd unrhyw newid wedi bod i falansau Cronfa'r Cyngor ar y cronfeydd cyffredinol na'r cronfeydd wrth gefn am y flwyddyn, ac nid oedd newid i falans y Cyfrif Refeniw Tai ar ddiwedd y flwyddyn.

Dywedwyd hefyd fod yr Awdurdod wedi cadw gwariant net cyffredinol Cronfa'r Cyngor yn is na'r gyllideb wreiddiol, gan arwain at drosglwyddiad o'r Cyfrif Refeniw o £539k i falansau Cronfa'r Cyngor a bod y trosglwyddiad o £5.8m a gynlluniwyd o falansau'r Cyfrif Refeniw Tai wedi digwydd yn ystod y flwyddyn.

Ar ddyddiad y fantolen, roedd balansau cyffredinol Cronfa'r Cyngor yn £10.4m, y Cyfrif Refeniw Tai yn £14.3m ac roedd diffyg o £393k yn y balansau a ddelir gan ysgolion o dan Reoli Ysgolion yn Lleol.

PENDERFYNWYD YN UNFRYDOL dderbyn Datganiad Cyfrifon Cyngor Sir Caerfyrddin 2018/19.

4. DATGANIAD CYFRIFON CRONFA BENSIWN DYFED:-

4.1 ADRODDIAD YNGHYLCH YR ARCHWILIAD O DDATGANIADAU ARIANNOL CRONFA BENSIWN DYFED

Bu'r Pwyllgor yn ystyried adroddiad Swyddfa Archwilio Cymru ynghylch yr archwiliad a gynhaliwyd o Gyfrifon Cronfa Bensiwn Dyfed a oedd yn ystyried a oedd y datganiad ariannol yn rhoi golwg gywir a theg ar sefyllfa ariannol Cronfa Bensiwn Dyfed ar 31 Mawrth, 2019 a'i hincwm a'i gwariant yn ystod y flwyddyn honno.

Tynnwyd sylw'r Pwyllgor at yr adroddiad manwl lle roedd Swyddfa Archwilio Cymru wedi barnu nad oedd dim camddatganiadau wedi eu clustnodi yn y datganiadau ariannol a oedd yn dal heb eu cywiro. Roedd nifer o fân gamddatganiadau wedi'u cywiro gan y rheolwyr.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

4.2. LLYTHYR SYLWADAU I SWYDDFA ARCHWILIO CYMRU - CRONFA BENSIWN DYFED

Hysbyswyd y Pwyllgor ei bod yn ofynnol gan Swyddfa Archwilio Cymru, yn unol â'r Datganiad Safonau Archwilio (SAS440 – Sylwadau Rheolwyr) fod Cyfarwyddwr y Gwasanaethau Corfforaethol yn llunio Llythyr Sylwadau yn flynyddol, a bod y llythyr hwn yn cael ei lofnodi gan y Swyddog hwnnw a Chadeirydd y Pwyllgor Archwilio. Yn ogystal, roedd yn ofynnol gan Swyddfa Archwilio Cymru i'r Pwyllgor sy'n gyfrifol am gymeradwyo'r cyfrifon o dan Reoliad 8 o'r Rheoliadau Cyfrifon ac Archwilio i gydnabod yr ymateb yn ffurfiol.

PENDERFYNWYD YN UNFRYDOL fod y Llythyr Sylwadau i Swyddfa Archwilio Cymru gan Gyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Archwilio i Swyddog Archwilio Cymru - Cronfa Bensiwn Dyfed yn cael ei gydnabod.

4.3. YMHOLIADAU ARCHWILIO I'R RHEINY SY'N GYFRIFOL AM LYWODRAETHU A RHEOLI CRONFA BENSIWN DYFED

Roedd y Pwyllgor wedi cael ymatebion yr Awdurdod i Swyddfa Archwilio Cymru ar nifer o feysydd llywodraethu sy'n effeithio ar archwiliad y datganiadau ariannol. Roedd yr ystyriaethau hyn hefyd yn berthnasol i reolwyr Cronfa Bensiwn Dyfed a'r 'rhai sy'n gyfrifol am lywodraethu' (Pwyllgor Archwilio). Roedd y wybodaeth a ddarparwyd yn cyfrannu at ddealltwriaeth Swyddfa Archwilio Cymru o Gronfa Bensiwn Dyfed a'i phrosesau busnes gan gefnogi ei waith o ddarparu barn archwilio ar gyfer datganiadau ariannol 2017-18.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r ymatebion i'r ceisiadau a wnaed i'r rheolwyr a'r Pwyllgor Archwilio fel y manylir yn yr adroddiad.

4.4. DATGANIAD CYFRIFON CRONFA BENSIWN DYFED 2018-2019

Yn unol â darpariaethau Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014, cafodd Datganiad Cyfrifon 2018/19 a oedd yn ymwneud â Chronfa Bensiwn Dyfed ac a oedd wedi'i archwilio, ei roi gerbron y Pwyllgor i'w gymeradwyo. Roedd y Datganiad yn dwyn ynghyd holl drafodion ariannol y Gronfa Bensiwn am y flwyddyn, ac roedd yn rhoi manylion am ei hasedau a'i rhwymedigaethau fel yr oeddent ar 31 Mawrth 2019.

PENDERFYNWYD YN UNFRYDOL gymeradwyo Datganiad Cyfrifon 2018/19 Cronfa Bensiwn Dyfed, wedi'u harchwilio.

5. DATGANIAD CYFRIFON HARBWR PORTH TYWYN 2018-19

Rhoddodd y Pwyllgor ystyriaeth i Ddatganiad Ariannol Awdurdod Harbwr Porth Tywyn 2018-19, a luniwyd yn unol â Deddf Harbyrau 1964, a nodai ei bod yn ofynnol i bob Awdurdod Harbwr Statudol lunio datganiad blynyddol o gyfrifon ynghylch gweithgareddau'r harbwr.

Yn unol â Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014, roedd y cyfrifon hynny ar ffurf cyfrif incwm a gwariant blynyddol ar wahân a datganiad balansau. Cost net gweithgareddau'r harbwr yn 2018-19 oedd £533k ac roedd yr holl weithgareddau'n cael eu cyllido'n llawn gan Gyngor Sir Caerfyrddin. Roedd yr asedau sefydlog a ddelir ar 31 Mawrth 2019 yn dod i gyfanswm o £975k. Y gost net o £558k (2017-18 £332k). Roedd y cynnydd o £201k yn bennaf yn ymwneud â chynnydd o £325k mewn gwariant cyfalaf wedi'i wrthbwysu gan ostyngiad o £124k mewn costau gweithredu net.

PENDERFYNWYD YN UNFRYDOL dderbyn a chymeradwyo Datganiad Cyfrifon Awdurdod Harbwr Porth Tywyn 2018-19.

6. FFURFLEN/ARCHWILIAD BLYNYDDOL PARTNERIAETH PENSIWN CYMRU 2018/19

Derbyniodd y Pwyllgor Ffurflen/Archwiliad Blynyddol 2018/19 Partneriaeth Pensiwn Cymru (PPC) i'w hystyried a'u cymeradwyo. Rhoddwyd gwybod i'r Pwyllgor bod cymeradwyaeth derfynol o'r ffurflen flynyddol wedi'i harchwilio a'r adroddiad archwilio ar gyfer 2018/19 wedi'i dirprwyo gan y Cyd-bwyllgor i Bwyllgor Archwilio'r awdurdod cynnal (Cyngor Sir Caerfyrddin) ar gyfer 2018/19 yn unig, oherwydd amseriad cyfarfod nesaf Cyd-bwyllgor Llywodraethu Partneriaeth Pensiwn Cymru.

Nododd y Pwyllgor fod gofyn bod y cyfrifon yn cael eu paratoi ar ffurf ffurflen flynyddol ar gyfer y Cyd-bwyllgorau sydd ag incwm a gwariant o dan £2.5 miliwn. Gan mai costau cyd-lywodraethu oedd £2.3 miliwn ar gyfer 2018/19, paratowyd ffurflen flynyddol ar gyfer Partneriaeth Pensiwn Cymru.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r ffurflen flynyddol wedi'i harchwilio a'r adroddiad archwilio ar gyfer 2018/19 ar gyfer Partneriaeth Pensiwn Cymru.

7. YSTYRIED Y DOGFENNAU CANLYNOL A BARATOWYD GAN SWYDDFA ARCHWILIO CYMRU:-

7.1. ADRODDIADAU LLEOL SWYDDFA ARCHWILIO CYMRU

Bu'r Pwyllgor yn ystyried adroddiadau lleol Swyddfa Archwilio Cymru ynglŷn â'r canlynol:

- Adroddiad Gwella Blynyddol – Cyngor Sir Caerfyrddin 2018-19
- Adolygiad o Drefniadau Rheoli Risg - Cyngor Sir Caerfyrddin

PENDERFYNWYD YN UNFRYDOL dderbyn Adroddiadau Lleol Swyddfa Archwilio Cymru.

7.2. ADRODDIADAU CENEDLAETHOL SWYDDFA ARCHWILIO CYMRU

Bu'r Pwyllgor yn ystyried Adroddiad Cenedlaethol ynghylch y Gronfa Gofal Integredig, a gafodd ei chyhoeddi'n ddiweddar gan Swyddfa Archwilio Cymru.

PENDERFYNWYD YN UNFRYDOL dderbyn Adroddiad Cenedlaethol Swyddfa Archwilio Cymru.

8. CYNLLUN ARCHWILIO MEWNOL 2019/20 - Y WYBODAETH DDIWEDDARAF

Bu'r Pwyllgor yn ystyried adroddiad a oedd yn cynnwys:-

- Rhan A (i) adroddiad cynnydd ynghylch Cynllun Archwilio Mewnol 2019/20;
- Rhan A (ii) y Matrics Sgorio Argymhellion ynghylch Cynllun Archwilio Mewnol 2019/20 ac
- Adroddiad B - Crynodeb o Adroddiadau Terfynol 2018/19 mewn perthynas â Systemau Ariannol Allweddol (Ebrill 2018 hyd heddiw) a oedd yn cynnwys crynodebau o'r Adroddiadau Archwilio Terfynol gyfer Systemau Allweddol ar gyfer:-
 - Credydwy'r
 - Budd-daliadau Tai
 - Arian Parod a Banc

PENDERFYNWYD YN UNFRYDOL dderbyn y wybodaeth ddiweddaraf am Gynllun Archwilio Mewnol 2018/19.

9. BLAENRAGLEN WAITH Y PWYLLGOR ARCHWILIO

Bu'r Pwyllgor yn ystyried y Flaenraglen Waith Flynyddol a oedd yn rhoi manylion am yr eitemau disgwylidig ar agenda cylch cyfarfodydd y Pwyllgor Archwilio 2019/20.

Cynigiwyd y dylid ychwanegu diweddariadau ynghylch cwmnïau hyd braich y Cyngor at y Flaenraglen Waith. Dywedodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol y byddai'r rhain yn cael eu cynnwys ym Mlaenraglen Waith 2019/20 y Pwyllgor Archwilio fel y gofynnwyd.

PENDERFYNWYD YN UNFRYDOL:

9.1 dderbyn y Flaenrhaglen Waith

9.2 cynnwys diweddariadau ynghylch cwmnïau hyd braich Cyngor Sir Caerfyrddin ym Mlaenrhaglen Waith 2019/20 y Pwyllgor Archwilio.

10. ADRODDIADAU CYNNYDD:-

10.1. DIWEDDARIAD YNGHYLCH ADRODDIAD SWYDDFA ARCHWILIO CYMRU I WERTHUSO ADOLYGIAD Y CYNGOR O REOLI PERFFORMIAD POBL - MIS MEDI 2019

Cafodd y Pwyllgor ddiweddariad ynghylch y cynnydd sy'n cael ei wneud o ran mynd i'r afael â'r 9 argymhelliad a oedd wedi deillio o Adolygiad y Cyngor o Reoli Perfformiad Pobl. Roedd hyn yn cael ei fonitro gan Fwrdd Llywodraethu'r Strategaeth Pobl a oedd wedi'i gadeirio gan y Cyfarwyddwr Addysg a Gwasanaethau Plant. Roedd y Bwrdd yn gyfrifol am lunio cynllun gweithredu manwl ac roedd gwaith wedi'i wneud i flaenoriaethu'r meysydd hynny a oedd wedi'u hamlygu megis Gwastraff a Hamdden.

O ran y diweddariad a roddwyd ar gyfer Argymhelliad 1, codwyd ymholiad ynghylch y ffaith nad oedd y diweddariad wedi cynnwys unrhyw wybodaeth bod yr adolygiad wedi'i gwblhau, a bod hynny'n peri pryder o ran ei natur risg uchel. Dywedodd y Prif Weithredwr Cynorthwyol – Pobl a Pherfformiad, yn absenoldeb y Cyfarwyddwr Addysg a Gwasanaethau Plant, ei fod yn rhan annatod o'r grŵp risg corfforaethol a rhoddodd sicrwydd i'r Pwyllgor fod y grŵp hwn yn monitro'r gwaith sy'n cael ei wneud.

PENDERFYNWYD YN UNFRYDOL:

10.1.1 dderbyn yr adroddiad a nodi'r cynnydd a oedd yn cael ei wneud
10.1.2 cyflwyno adroddiad cynnydd i'r Pwyllgor mewn 12 mis.

10.2. ARCHWILIAD MEWNOL O BARC GWLEDIG PEN-BRE 2018/19

Cafodd y Pwyllgor adroddiad cryno ynghylch Archwiliad Mewnol 2018/19 o Barc Gwledig Pen-bre, a oedd yn cynnwys canfyddiadau ac argymhellion yr archwiliad.

Roedd Cwmpas yr adolygiad a gynhaliwyd yn ymwneud â'r systemau a'r gweithdrefnau sydd ar waith i asesu'r canlynol:

- I ba raddau y mae'r argymhellion y cytunwyd arnynt yn yr adroddiad Archwilio Mewnol blaenorol wedi'u gweithredu;
- I ba raddau yr oedd yr incwm a oedd yn ddyledus wedi'i gasglu'n llawn, ei fancio'n brydlon a'i gyfrifo'n gywir yn unol â gofynion Rheolau'r Gweithdrefnau Ariannol;
- I ba raddau y mae trefniadau digonol ar waith ar gyfer caffael nwyddau, gwasanaethau a'r system rhwystr newydd; ac
- I ba raddau y mae trefniadau digonol ar waith ar gyfer diogelu asedau'r Awdurdod.

Nododd y Pwyllgor fod yr adolygiad wedi arwain at sgôr sicrwydd derbyniol a'r gwelliannau parhaus a nodwyd o ran prosesau gweinyddu yn y Parc.

Dywedwyd bod hyfforddiant staff sylweddol wedi'i gynnal ar gyfer gweithdrefnau gweithredol ac ariannol ers i'r strwythur rheoli newydd gael ei roi ar waith, a bod llawer o'r materion archwilio a nodwyd yn flaenorol wedi cael sylw.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

10.3. ARCHWILIAD MEWNOL O'R GANOLFAN SGÏO 2018/19

Cafodd y Pwyllgor adroddiad cryno ynghylch Archwiliad Mewnol 2018/19 y Ganolfan Sgïo ym Mharc Gwledig Pen-bre a oedd yn cynnwys canfyddiadau ac argymhellion yr archwiliad.

Mae Parc Gwledig Pen-bre yn cynnwys un o'r atyniadau awyr agored mwyaf poblogaidd yng Nghymru. Mae'r Ganolfan Sgïo yn rhan annatod o lwyddiant y Parc Gwledig, sy'n cynnwys llethr sgïo, rhedfa dobogan, pwynt llogi beiciau a chaffi.

Cynhaliwyd adolygiad o'r Ganolfan Sgïo ar y systemau a'r gweithdrefnau sydd ar waith i asesu'r canlynol:

- I ba raddau y mae'r argymhellion y cytunwyd arnynt yn yr adroddiad Archwilio Mewnol blaenorol wedi'u gweithredu;
- I ba raddau yr oedd yr incwm a oedd yn ddyledus wedi'i gasglu'n llawn, ei fancio'n brydlon a'i gyfrifo'n gywir yn unol â gofynion Rheolau'r Gweithdrefnau Ariannol;
- I ba raddau y mae trefniadau digonol ar waith ar gyfer caffael nwyddau a gwasanaethau;
- I ba raddau y mae trefniadau digonol ar waith ar gyfer diogelu asedau'r Awdurdod;
- I ba raddau yr oedd gwerthu stoc y siop yn gyflawn/dan reolaeth;
- Bod yr holl staff perthnasol wedi bod yn destun Gwiriad Datgelu a Gwahardd;
- Bod rotâu staff yn cyd-fynd â'r taflenni amser a gyflwynwyd.

Er y dywedwyd bod adolygiad 2018/19 o'r Ganolfan Sgïo wedi arwain at raddfa sicrwydd isel, nododd y Pwyllgor fod yr adolygiad wedi nodi nifer o feysydd, lle'r oedd angen gwneud gwelliannau, yn ymwneud yn bennaf â'r canlynol:

- Rheolaeth dros fynediad i'r tiliau, cofnodi incwm a chymodi, a chadw arian parod;
- Cadw dogfennau i roi tystiolaeth o benderfyniadau caffael.

PENDERFYNWYD YN UNFRYDOL:

10.3.1 dderbyn yr adroddiad

10.3.2 cyflwyno adroddiad cynnydd i'r Pwyllgor mewn 6 mis.

11. SIARTER ARCHWILIO MEWNOL

Cafodd y Pwyllgor Siarter Archwilio Mewnol y Cyngor a ddiweddarwyd i'w hystyried. Nododd yr Asesiad Ansawdd Allanol, a gynhaliwyd ar Wasanaeth Archwilio Mewnol y Cyngor yn 2018, fod angen diweddarau'r Siarter Archwilio Mewnol er mwyn sicrhau ei fod yn cyd-fynd â gofynion Safonau Archwilio Mewnol y Sector Cyhoeddus.

Dywedwyd mai'r cam gweithredu y cytunwyd arno i fynd i'r afael â'r argymhelliad hwn oedd y byddai'r Siarter Archwilio Mewnol yn cael ei hadolygu a'i diwygio erbyn mis Medi 2019.

Diben y Siarter oedd diffinio'r swyddogaeth Archwilio Mewnol ac esbonio ei phwrpas, ei hawdurdod a'i chyfrifoldebau.

Nododd y Pwyllgor fod y Siarter wedi'i llunio yn unol â Safonau Archwilio Mewnol y Sector Cyhoeddus ac y byddai'r Siarter Archwilio Mewnol yn cael ei hadolygu bob dwy flynedd.

PENDERFYNWYD YN UNFRYDOL gymeradwyo Siarter Archwilio Mewnol diweddaraf Cyngor Sir Caerfyrddin.

12. LLAWLYFR GRANTIAU

Cafodd y Pwyllgor Lawlyfr Grantiau wedi'i ddiweddarau a oedd yn amlinellu fframwaith yr Awdurdod o ran rheoli grantiau, ac a oedd yn cynnwys pedwar cam allweddol o ran datblygu'r prosiect, cynnig arian grant, cyflawni'r prosiect a ariannir drwy grant hyd at ddiwedd y prosiect.

Roedd y Llawlyfr Grantiau yn cefnogi Rheolau'r Weithdrefn Ariannol sydd â'r nod o gynorthwyo ac arwain staff. Mae'r Llawlyfr Grantiau yn nodi dull mabwysiedig yr Awdurdod o ddatblygu a chyflawni'r holl brosiectau a ariannir gan grantiau. Mae'n gweithio ar y cyd â Phecyn Cymorth Rheoli Prosiectau'r Awdurdod i ddarparu canllaw hollgynhwysol.

Rhodddwyd gwybod i'r Pwyllgor bod yr Awdurdod yn cael grantiau gan nifer o ffynonellau cyllido a bod y Llawlyfr Grantiau wedi'i adolygu a'i ddiweddarau'n ddiweddar i adlewyrchu'r gofynion rheoli grantiau presennol, er mwyn bodloni rhwymedigaethau cyffredinol y corff cyllido, prosesau a gweithdrefnau mewnol, a gofynion archwilio.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r Llawlyfr Grantiau wedi'i ddiweddarau.

13. COFNODION Y GRWPIAU PERTHNASOL I'R PWYLLGOR ARCHWILIO

PENDERFYNWYD YN UNFRYDOL dderbyn y cofnodion canlynol:-

- Cofnodion y Grŵp Llywio Rheoli Risg – 30 Gorffennaf 2019
- Cofnodion y Grŵp Llywodraethu Corfforaethol – 13 Mawrth 2019

14. LLOFNODI BOD COFNODION CYFARFOD Y PWYLLGOR ARCHWILIO A GYNHALIWDYD AR 1 GORFFENAF 2019 YN GYWIR

PENDERFYNWYD YN UNFRYDOL Iofnodi cofnodion cyfarfod y Pwyllgor Archwilio a gynhaliwyd ar 1 Gorffennaf 2019 gan eu bod yn gywir.

Y CADEIRYDD

Y DYDDIAD

Mae'r dudalen hon yn wag yn fwriadol