

DYDD LLUN, 11 GORFFENAF 2022

**AT: HOLL AELODAU Y PWYLLGOR LLYWODRAETHU AC
ARCHWILIO**

**YR WYF DRWY HYN YN EICH GALW I FYNYCHU CYFARFOD O'R
PWYLLGOR LLYWODRAETHU AC ARCHWILIO A GYNHELIR YN
SIAMBR, NEUADD Y SIR, CAERFYRDDIN, SA31 1JP AM 10.00 YB
DYDD GWENER, 15FED GORFFENAF, 2022 ER MWYN
CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD
YNGHLWM**

Wendy Walters

PRIF WEITHREDWR

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Gellir gwylio'r cyfarfod ar wefan y cyngor drwy'r ddolen canlynol:- https://carmarthenshire.public-i.tv/core/portal/home	

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

PWYLLGOR LLYWODRAETHU AC ARCHWILIO

GRŴP PLAID CYMRU- 4 Members

Cyng. Kim Broom
Cyng. Karen Davies
Cyng. Alex Evans
Cyng. Elwyn Williams

GRŴP LLAFUR - 3 Members

Cyng. Lewis Davies
Cyng. Philip Warlow
Cyng. Janet Williams

GRŴP ANNIBYNNOL - 1 Member

Cyng. Giles Morgan

AELODAU LLEYG

Julie James
Malcolm MacDonald
David MacGregor

AGENDA

1. YMDDIHEURIADAU AM ABSENOLDEB
2. DATGANIADAU O FUDDIANNAU PERSONOL
3. PENODI CADEIRYDD Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO AR GYFER BLWYDDYN Y CYNGOR 2022/23

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Mae'r dudalen hon yn wag yn fwriadol

Pwyllgor Llywodraethu ac Archwilio 15 Gorffennaf 2022

Cyllidebau Ysgolion

Mae'r adroddiad hwn yn rhoi'r wybodaeth ddiweddaraf am strategaeth a sefyllfa'r awdurdod lleol gydag ysgolion a gynhelir yn wynebu neu'n rhagweld diffyg yn y gyllideb. Mae'n dilyn cyflwyniad blaenorol a wnaed i'r Pwyllgor Archwilio.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Y sefyllfa bresennol o ran cyllidebau ysgolion mewn ysgolion cynradd, uwchradd ac arbennig.

Y Rhesymau:

Yn dilyn cyflwyniadau blaenorol yn amlinellu dulliau'r Awdurdod Lleol o fonitro cyllidebau ysgolion, mae'r adroddiad hwn yn darparu sefyllfa diwedd blwyddyn ariannol ar gyfer ysgolion cynradd, uwchradd ac arbennig yn Sir Gaerfyrddin.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:
Cynghorydd Glynnog Davies

Y Gyfarwyddiaeth: Enw Pennaeth y Gwasanaeth: Aneirin Thomas Awdur yr Adroddiad: Susannah Nolan, Randal Hemingway, Aneirin Thomas	Swyddi: Pennaeth Gwasanaethau Addysg a Chynhwysiad	E-bost: arthomas@sirgar.gov.uk
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Governance & Audit Committee

15 July 2022

School Budgets

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 the School concerned; the budget must be controlled in line with the Scheme for the Financing of 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.

There are currently 95 Primary Schools, 12 Secondary Schools, and 2 Special Schools within the Authority area.

This report provides an update on deficits and surpluses of school budgets at the end of the 2021/22 financial year.

School Delegated Budgets – Year End Balances Summary

	March 2019	March 2020	March 2021	March 2022
TOTAL (DEFICIT)/ SURPLUS £'000s	(393)	(2,001)	7,266	15,205
Number of Primary schools in deficit	39	44	23	17
Number of Secondary schools in deficit	7	6	4	2
Number of Special schools in deficit	1	1	1	1

Financial Position 2018-2019

- Overall schools' **Surplus** / Deficit at 31.3.19 = **-£3,224,669** / £3,618,005

£393,336 net deficit

- Total **Surplus** / Deficit for Primary at 31.3.19 = **-£1861,817** / £1,688,361
-£173,456 net surplus
- Number of primary schools in **surplus** / deficit at 31.3.19
59 Surplus / 39 Deficit
- Number of secondary / special schools in **surplus** / deficit at 31.3.19
7 Surplus / 7 Deficit

Financial Position 2019-20

- Overall schools' **Surplus** / Deficit at 31.3.20 = **-£3,677,201** / £5,678,217
£2,001,016 net deficit
- Total **Surplus** / Deficit for Primary at 31.3.20 = **-£1,787,526** / £2,528,703
£741,177 net
- Number of primary schools in **surplus** / deficit at 31.03.20
51 Surplus / 45 Deficit
- Number of secondary / special schools in **surplus** / deficit at 31.3.20
7 Surplus / 7 Deficit

Financial Position 2020-21

- Overall schools' **Surplus** / Deficit 31.3.21 = **-£11,023,393** / £3,757,762
-£7,265,631 net surplus
- Total **Surplus** / Deficit for Primary 31.3.21 = **-£5,717,515** / £1,396,196
-£4,321,319 net surplus
- Number of primary schools in **surplus** / deficit at 31.3.21
73 Surplus / 23 Deficit
- Number of secondary / special schools in **surplus** / deficit at 31.3.21
9 Surplus / 5 Deficit

Financial Position 2021-22

- Overall schools' **Surplus** / Deficit 31.3.22 = **-£18,306,818** / £3,101,861
-£15,204,957 net surplus
- Total **Surplus** / Deficit for Primary 31.3.22 = **-£8,832,774** / £1,258,465
-£7,574,309 net surplus
- Number of primary schools in **surplus** / deficit at 31.3.22
78 Surplus / 17 Deficit
- Number of secondary / special schools in **surplus** / deficit at 31.3.22
11 Surplus / 3 Deficit

A significant amount of work has gone into understanding the current and projected financial position of Carmarthenshire schools.

During 2021/22, when aggregate primary school balances increased by £3.2m (approximately 5% of formula funding), there were 19 primary schools with an "in-year" deficit. 13 of these had 80 or fewer pupils, with an average overspend of 13% in year.

Out of 20 schools which require a licenced deficit for 2022/23, 13 (65%) have below 80 pupils. The average licenced deficit forecast for these schools is 32% of their formula funding.

Impact of grant funding during 2021-22

Schools have been able to take advantage of significant additional grant funding released during the pandemic. This has impacted positively on several school budgets this year and into next year.

School budgets have significantly benefitted from the following factors:

- Additional Grant funding from WG, both during the year (e.g. Additional Learning, RRRS) as well as specific grants late in the financial year (e.g. ALN COVID received in February, Caretaking & Cleaning grant funding)
- Reduced activities normally funded from non capitation budgets e.g. school trips
- Covid related absence cover have been claimable from WG hardship fund.

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: Aneirin Thomas

Head of Education and Inclusion

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

1. Finance

- Annual budgets are not managed appropriately.
- The risk of budgets being misrepresented; and
- The risk of non-compliance with the Schools Standards Framework Act 1998 and the School Funding (Wales) Regulations 2010.
- A risk of increasing deficit budgets not being managed by schools and Governing Bodies.

5. Risk Management Issues

The risks considered in the review are as follows:

- Annual budgets are not managed appropriately;
- The risk of budgets being misrepresented; and
- The risk of non-compliance with the Schools Standards Framework Act 1998 and the School Funding (Wales) Regulations 2010.

CONSULTATIONS

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

No consultation required.

Signed: Aneirin Thomas

Head of Education and Inclusion

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

Title of Document	File Ref No.	Locations that the papers are available for public inspection
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<u>School Type</u>	<u>Balance 1st</u> <u>April 2021</u>	<u>formula</u> <u>funding 21/22</u>	<u>surplus/deficit</u> <u>2021-22</u>	<u>Balance 31st</u> <u>March 2022</u>
Primary	-94,802	421,977	10,185	-84,617
Primary	3,211	357,200	-24,492	-21,281
Primary	-37,906	213,578	18,023	-19,883
Primary	-35,729	451,410	-65,062	-100,791
Primary	-74,926	530,949	-52,401	-127,327
Primary	-60,809	558,139	-55,904	-116,713
Primary	-42,797	519,003	-34,214	-77,011
Primary	-10,700	189,031	-23,129	-33,829
Primary	-47,817	484,211	-37,532	-85,349
Primary	-38,244	203,341	-5,001	-43,245
Primary	-58,848	248,956	8,932	-49,916
Primary	-67,392	253,573	26,563	-40,829
Primary	-94,837	184,842	-6,527	-101,364
Primary	-61,775	302,558	-16,638	-78,413
Primary	49,801	198,662	18,069	67,870
Primary	-6,033	120,540	16,555	10,522
Primary	-134,661	894,910	-31,574	-166,235
Primary	-33,923	295,563	-3,436	-37,359
Primary	-19,677	752,902	-45,172	-64,849
Primary	-148,829	994,105	-89,154	-237,983
Primary	93,849	142,083	32,813	126,662
Primary	-37,468	136,577	14,180	-23,288
Primary	-70,120	427,536	-37,357	-107,477
Primary	-3,137	183,221	-19,123	-22,260
Primary	-21,174	230,897	-49,270	-70,444
Primary	-19,098	320,825	-2,514	-21,612
Primary	-40,955	793,421	-24,827	-65,782
Primary	-140,492	597,418	-36,814	-177,306
Primary	108,615	242,103	294	108,909
Primary	-10,728	147,809	8,193	-2,535
Primary	58,656	155,786	32,122	90,778
Primary	-127,292	1,604,081	-2,203	-129,495
Primary	-32,267	1,293,127	-64,082	-96,349
Primary	-28,310	269,798	-5,499	-33,809
Primary	338,204	862,660	-147,832	190,372
Primary	-130,317	656,396	-10,805	-141,122
Primary	23,368	529,191	-55,692	-32,324
Primary	15,663	384,326	-33,699	-18,036
Primary	-40,367	728,915	-12,471	-52,838
Primary	-237,001	1,647,797	-178,315	-415,316
Primary	-106,013	613,787	-18,267	-124,280
Primary	3,511	156,796	10,837	14,348
Primary	-102,909	373,874	3,517	-99,392
Primary	-58,621	708,017	-32,297	-90,918
Primary	-145,932	1,078,577	-59,767	-205,699
Primary	School Closed 30.04.2021	26,530	6,723	8,251
Primary	133,972	1,016,404	-25,062	108,910
Primary	-159,253	1,141,341	-97,560	-256,813
Primary	-169,029	785,932	-31,641	-200,670
Primary	-17,956	863,193	-44,079	-62,035
Primary	-100,287	912,406	-28,460	-128,747
Primary	-108,518	874,038	-58,016	-166,534
Primary	876	980,523	-63,316	-62,440
Primary	-67,215	244,406	-28,368	-95,583
Primary	-168,193	860,574	-63,548	-231,741
Primary	-19,049	212,241	-7,598	-26,647

<u>School Type</u>	<u>Balance 1st April 2021</u>	<u>formula funding 21/22</u>	<u>surplus/deficit 2021-22</u>	<u>Balance 31st March 2022</u>
Primary	-145,712	650,531	-32,863	-178,575
Primary	-19,119	327,720	-20,109	-39,228
Primary	-66,813	854,020	-68,853	-135,666
Primary	-16,522	304,727	-74	-16,596
Primary	-151,495	835,114	-72,628	-224,123
Primary	-85,014	707,750	-43,009	-128,023
Primary	5,545	697,544	-78,446	-72,901
Primary	-8,140	913,097	-107,537	-115,677
Primary	-9,445	609,756	-19,324	-28,769
Primary	56,137	998,904	-19,051	37,086
Primary	-35,006	431,761	-17,179	-52,185
Primary	-261,753	1,506,340	-34,819	-296,572
Primary	38,930	867,307	-93,890	-54,960
Primary	-44,795	787,466	-4,392	-49,187
Primary	-92,672	996,606	-69,906	-162,578
Primary	-145,439	1,093,267	-59,980	-205,419
Primary	-17,315	922,640	-65,682	-82,997
Primary	-158,116	1,149,676	-91,281	-249,397
Primary	14,613	108,206	47,063	61,676
Primary	-63,259	649,014	-21,644	-84,903
Primary	98,909	406,038	-26,524	72,385
Primary	-11,345	1,276,006	-129,451	-140,796
Primary	-58,489	327,461	-4,259	-62,748
Primary	-156,098	1,063,905	20,547	-135,551
Primary	-127,454	1,422,022	-114,972	-242,426
Primary	-91,951	2,854,927	-101,276	-193,227
Primary	-64,181	823,834	-30,026	-94,207
Primary	-76,136	931,168	-50,910	-127,046
Primary	-23,317	1,834,595	-178,578	-201,895
Primary	-172,709	1,488,168	-14,663	-187,372
Primary	39,644	205,957	-19,560	20,084
Primary	-87,633	358,091	-29,756	-117,389
Primary	15,325	333,153	-2,355	12,970
Primary	32,079	129,297	60,712	92,791
Primary	31,575	165,336	-9,564	22,011
Primary	-27,829	667,559	1,303	-26,526
Primary	9,530	225,656	-5,912	3,618
Primary	-63,887	360,674	-14,744	-78,631
Primary	197,653	494,843	19,820	217,473
Primary	-204,465	1,414,694	-194,253	-398,718
TOTAL	-4,321,319	62,553,079	-3,218,209	-7,574,309
Secondary	-168,234	6,733,564	-711,055	-879,289
Secondary	-313,362	4,332,449	-300,145	-613,507
Secondary	-642,915	4,788,045	-461,291	-1,104,206
Secondary	-580,165	2,910,740	-144,451	-724,616
Secondary	-1,632,287	5,211,122	-534,747	-2,167,034
Secondary	-567,782	3,422,952	-325,856	-893,638
Secondary	957,326	2,470,509	-29,135	928,191
Secondary	-424,379	7,337,885	-680,326	-1,104,705
Secondary	62,741	4,689,999	-459,314	-396,573
Secondary	288,727	6,361,521	-497,622	-208,895
Secondary	-679,904	3,810,586	-452,512	-1,132,416
Secondary	197,210	2,533,516	-155,952	41,258
TOTAL	-3,503,024	54,602,888.00	-4,752,406	-8,255,430

<u>School Type</u>	<u>Balance 1st</u> <u>April 2021</u>	<u>formula</u> <u>funding 21/22</u>	<u>surplus/deficit</u> <u>2021-22</u>	<u>Balance 31st</u> <u>March 2022</u>
Special	855,562	2,405,071	18,385	873,947
Special	-296,850	1,447,714	47,685	-249,165
TOTAL	558,712	3,852,785	66,070	624,782
Grand Total	-7,265,631	121,008,752	-7,904,545	-15,204,957

<u>Surplus / Deficit Split</u>					
	<u>Surplus</u>		<u>Deficit</u>		<u>Total</u>
Primary	78	-8,832,774	17	1,258,465	-7,574,309
Secondary	10	-9,224,879	2	969,449	-8,255,430
Special	1	-249,165	1	873,947	624,782
Total	89	-18,306,818	20	3,101,861	-15,204,957

Mae'r dudalen hon yn wag yn fwriadol

Item Rhif 5.2

Pwyllgor Llywodraethu ac Archwilio
15 Gorffennaf 2022

Archwilio Cymru: Adolygiad o'r Gwasanaethau Cynllunio – Cyngor Sir Caerfyrddin

Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

Nodi'r cynnydd a wnaed gan Gyngor Sir Caerfyrddin mewn ymateb i argymhellion Archwilio Cymru ar y gwasanaethau cynllunio yn Sir Gaerfyrddin (Gorffennaf 2021)

Y rhesymau:

Cynhaliodd Archwilio Cymru yr adolygiad o wasanaethau cynllunio Cyngor Sir Caerfyrddin ar ôl i waith Sicrwydd a Risg y sefydliad nodi bod y gwasanaeth yn risg bosibl. Cytunwyd y byddai'r Pwyllgor Llywodraethu ac Archwilio yn cael y wybodaeth ddiweddaraf bob chwarter. Cyflwynwyd yr adroddiad diwethaf i'r Pwyllgor ar 17 Rhagfyr 2021.

Angen ymgynghori â'r Pwyllgor Craffu perthnasol - Amherthnasol

Angen i'r Cabinet wneud penderfyniad Amherthnasol

Angen i'r Cyngor wneud penderfyniad: Amherthnasol

YR AELOD CABINET SY'N GYFRIFOL AM Y PORTFFOLIO : Y Cyngorydd Ann Davies

Y Gyfarwyddiaeth:

Environment

Enw Pennaeth y

Gwasanaeth:

Rhodri Griffiths, Pennaeth Lle a Chynaliadwyedd.

Awduron yr Adroddiad:

Rhodri Griffiths

Swydd:

Pennaeth Lle a Chynaliadwyedd

Ffôn 07815 470094

Cyfeiriad e-bost:

rdgriffiths@sirgar.gov.uk

Governance & Audit Committee

15 July 2022

Audit Wales: Review of Planning Services – Carmarthenshire County Council

The Audit Wales review sought to answer the question: Is the planning service meeting its own objectives, and supporting the Council in the delivery of its overall objectives?

Overall, Audit Wales found that: Significant and long-standing performance issues in the planning service need to be urgently addressed to help support delivery of the Council's ambitions. They came to this conclusion because:

- the Council's current arrangements for determining major planning applications need strengthening to help it achieve its regeneration ambitions;
- long-standing, significant performance issues in development management and planning enforcement are undermining effective service delivery; and
- the Council needs to urgently review its performance and service improvement arrangements for its planning service to better serve its customers.

The report included 17 key recommendations for the Council to address, these are included in the Audit Wales report and action plan. The attached report provides a detailed update up until the end of June 2022 in response to the Audit Wales recommendations and the agreed actions and seeks to provide assurance to the Governance & Audit Committee that significant progress has been made over the last 12 months.

In summary, as of 28 June 2022, 15 of the AW recommendations have been completed. Of 49 sub actions which underpin the response to the AW recommendations, 47 actions have been completed.

A further two relating to the development of a planning and enforcement charter, are currently being developed with a view to completion in the summer of 2022.

At the end of the financial year 2021/2022 annual Planning performance standards set by the Welsh Government have been exceeded for the first time;

- PAM/018 Percentage of all planning applications determined in time. Cumulative 12 month figure - **80.4%** (WG target 80%)
- PAM/019 Percentage of planning appeals dismissed. Cumulative 12 month figure - **75%** (WG target 70%)

Quarter 1 performance standards for 2022 indicate that progress has further improved to outperform the standards set by the Welsh Government.

DETAILED REPORT ATTACHED?

YES

1. Carmarthenshire response and action plan

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: Rhodri Griffiths Head of Place and Sustainability

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NO	YES	YES	YES	YES	YES	NO

Legal

Amendment to the Scheme of Delegation and the Planning Protocols were agreed by the Council as part of the proposals that will assist with improving performance of the Planning Division in February 2022. The council approved the Enforcement Statement in March 2022.

Finance

There are financial implications with actions taken to address the recommendations of the Audit Wales report. These are being managed within current budget. Financial implications identified relating to the undetermined planning application that were outside of the allocated 8-week time currently stand at £534k down from £755k in 2021.

ICT

Work is being undertaken to identify improvements that can be made to the Planning Services main ICT back-office system, Arcus Global. This work has been prioritised and taken forward by staff within the Place and Sustainability, ICT & Corporate Policy Division.

Risk Management

Risk has been identified from not addressing the Recommendations within the Audit Wales report and the Corporate Risk Register has been updated to articulate these Risks. Risk profiles have been downgraded from substantial /probable to moderate/ possible as a result of the progression of actions taken to address the recommendations.

Staffing

There have been staffing implications relating to the implementation of the actions to address the Audit Wales recommendation. Staff have been appointed into funded vacant posts in the last 6 months amounting to approximately 30% of the service's total workforce. The division is currently going through a structural review to regularise the temporary reorganisation put in place to respond to the recommendations, provide future opportunity for the development and progression of staff and in light of the department's new Sustainability responsibilities. Recruiting of experienced professional staff remains challenging across the whole planning sector, however the department has been successful in attracting new experienced professional staff in enforcement and ecology. Staff well-being is critical to maintain service improvement and everything is being done to support staff as the department reshapes its service.

CONSULTATIONS

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

Signed: Rhodri Griffiths, Head of Place and Sustainability

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

Exception report on the progress against the Recommendations and Key Actions as of 28 June 2022

Background

In 2019 the Council commissioned its own external review, entitled 'Strategic Review of the Planning Service' which concluded in December 2019 and highlighted a number of issues and recommendations for service improvement. By agreement with the Council, Audit Wales (AW) undertook a subsequent review in December 2020 to consider if the Council had in place proper arrangements to plan and deliver its planning services sustainably. That Auditor General for Wales' final review was published in July 2021 and contained 17 core recommendations for service improvement. Throughout 2021/22, progress in delivery against the recommendations has been exceptionally reported to Cabinet Members to enable oversight on progress, most latterly on the 20 June 2022. Quarterly monitoring reports have also been reported to Planning committee most recently on the 23 June 2022. Quarterly monitoring reports are placed within public domain.

The below report sets out the latest position provided to Audit and risk committee as of the 28 June

Summary Update

The Council's intervention board has provided oversight for a programme of works to address the AW Report. As of 08 June 2021 April, 15 of the AW recommendations have been completed. Of 49 sub actions, 47 actions have been completed. A further two relating to the development of a planning and enforcement charter, are currently being developed with a view to completion in the summer of 2022.

At the end of the financial year 2021/2022 annual Planning performance standards set by the Welsh Government have been exceeded for the first time;

PAM/018 Percentage of all planning applications determined in time. Cumulative 12 month figure - **80.4%** (WG target 80%)

PAM/019 Percentage of planning appeals dismissed. Cumulative 12 month figure - **75%** (WG target 70%)

Quarter 1 performance standards for 2022 indicate that progress has further improved to outperform the standards set by the Welsh Government. Part A below focusses on progress in major project applications, development management, and enforcement. Part B focusses of the response to AW recommendations

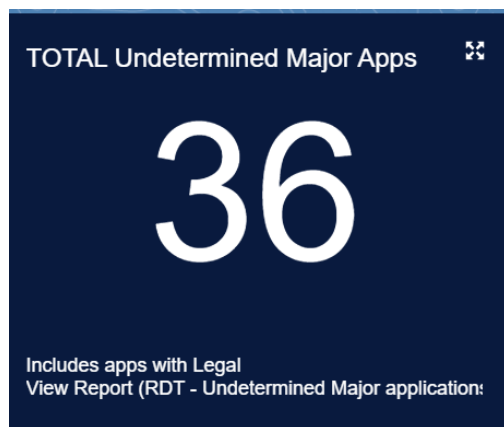
Part A Focus on major projects, planning applications and enforcement

i. Major Projects

Following the AGW report, the team identified 133 planning applications which were subsequently classed as major projects, and further 23 applications have been received in this period.

Of these 156 applications, 36 applications currently remain in determination.

Of these, it was stated that 305 new full time and 103 new part time jobs were going to be created within the application



Most recently determined projects include:

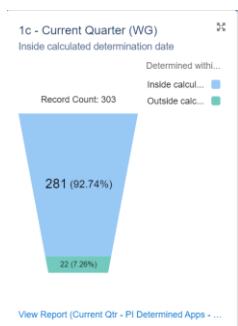
- Preapplication renewal of outline consent for 70 houses by Pobl in Llandeilo,
- Non material amendments to support phase 1 Llanelli wellness centre,
- The discharge of a number of conditions at prince Philip hospital.

ii. Development Management, Planning Applications.

Audit Wales (AW) reported 847 undetermined planning applications at July 2021. As of 8 June, 2022, of the 1721 applications received since the AGW report, 542 applications are currently within determination of which 220 remain within the 8- week target.



At the end of the financial year 2021/2022, the annual cumulative percentage of all planning applications determined in time reached - **80.4%** (WG target 80. In the first quarter 2022, that figure has risen to 92.74%



iii. Enforcement

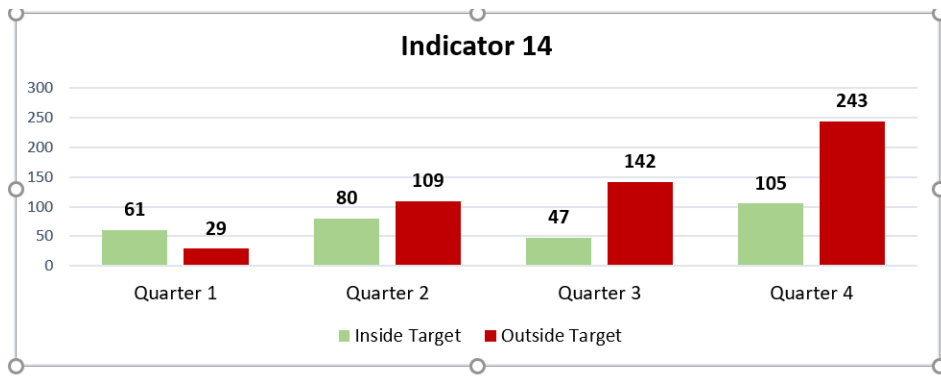
At the time of writing Audit Wales (AW) reported 761 enforcement cases as outstanding, by the time the report was received this had grown to 955 with the prediction that it would it grow based on the then resource capacity and performance.

	2017/18	2018/19	2019/20	2020/21	2021/2022
Enforcement cases carried forward from previous year	239	305	394	572	955

As of June 2022, 479 additional cases have been registered, bringing the total number of cases for determination since the intervention board was established to 1,424.

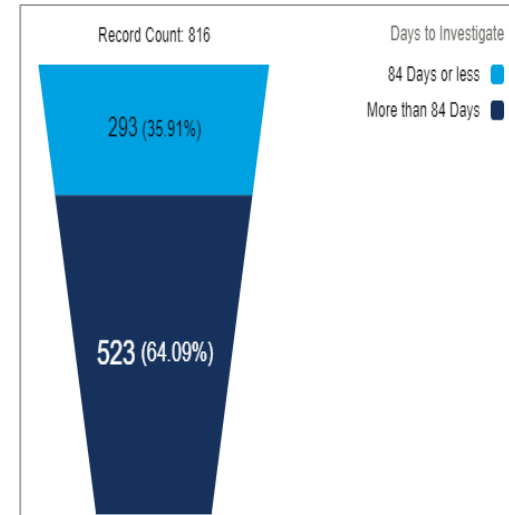
As of June 2022, the total number of enforcement cases currently in determination is 427 and represents close to 1000 cases closed within the 12 month period.

The drive to resolve and close down longstanding historic cases has impacted on the performance against “cases closed within the target time”. In 21/22 the cumulative performance against this indicator was 36% inside the target time compared to 50% in 20/21.

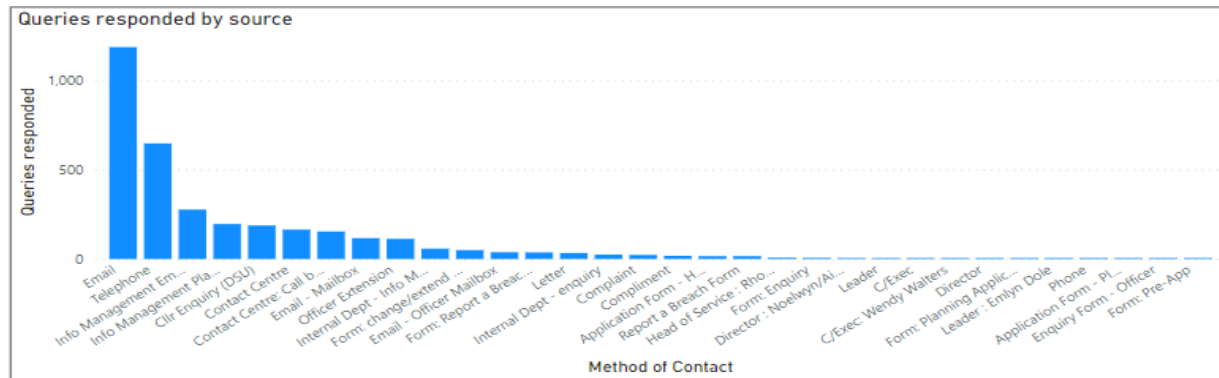
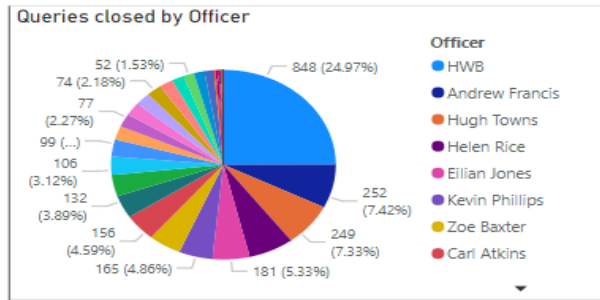
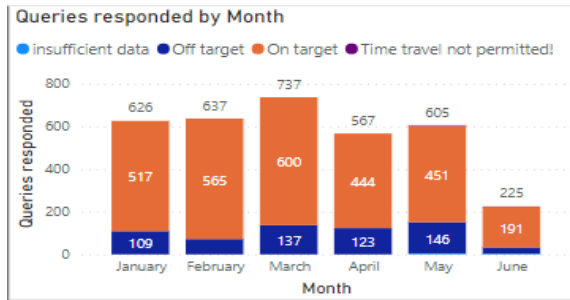


Planning Hwb

The Planning Hwb has logged a total of 3,398 enquiries in the first half of 2022, of which 2768 have been closed and dealt within target. The average time for response is 6.86 days.



Planning Hwb closed query performance



Average query response times (working days)

Year	Month	Ave. response days
2022	January	12.61
2022	February	10.87
2022	March	3.39
2022	April	3.17
2022	May	5.87
2022	June	2.73
Total		6.86

A. Detailed response to the recommendations

Strategic impact					
<p>R1 - Align its planning service to its corporate ambitions to ensure:</p> <p style="padding-left: 40px;">R1.1 - It can respond effectively to deal with its regeneration ambitions and can deliver them at pace; R1.2 - That the planning service is effectively contributing to and collaborating with other services to deliver on the corporate agenda.</p> <p>R2 - Review the role and outcomes it expects from its planning service as part of its strategic groups, to ensure the service is effectively integrated and delivering the required outcomes.</p>					
Ref No	Action	Start Date	Target Date for Completion	Status	Responsible Officer
R1.1 & R1.2	<ul style="list-style-type: none"> Establishment of a dedicated team of Development Management staff to focus on 'Major Projects' that support the county's economic recovery plan outputs and aspirations. 	07/06/21	02/08/2021	Completed	Jason Jones
	<ul style="list-style-type: none"> Establish a Corporate Major Projects Group comprising council officers representing the range of services involved in development proposals, e.g. Planning, Regeneration, Highways & Legal (but not limited to). Priority focus to be afforded to projects that deliver jobs and growth in support of the Council's economic recovery plan. This will be led by the Head of Regeneration. 	24/05/21	05/07/21	Completed	Jason Jones
	<ul style="list-style-type: none"> Protocol to be developed covering applications for major development projects (schemes above 10 residential units or 1,000 m² of commercial development) – setting out how we will engage with applicants / developers, with clarity and 	12/07/21	27/08/21	Completed	Jason Jones

	<p>commitment on the process(es) we will adopt to provide a quality and efficient planning process. Protocol will include, and clearly articulate, the programme activities, timescales and responsibilities that will support CCC's protocol and commitment to determine major applications.</p> <ul style="list-style-type: none"> • Consideration to be given to whether a Planning Performance Agreement (PPA) should be entered into with applicants for major development projects. PPA would set out set out the scope and timetable for pre-application engagement and subsequent submission and determination of the planning application. Possible useful project management tool that would be bespoke to each development, requiring commitment from both parties – applicant and LPA. 	28/07	17/09/21	Completed	Jason Jones
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Progress Report June 24th 2021

- Expressions of Interest were sent out on June 7th with a closing date of June 21st. First officer will commence on July 1st whilst a further two officers will commence on August 2nd 2021.
- Gary Glenister commenced on July 1st
- Officers have been identified that will attend this Corporate Major Projects Group. First meeting will be on w/c July 5th

Progress Report July 25th 2021

- Gary Glenister and Stuart Walters have met as the Major Projects Group, to review the list of major planning applications. Projects have been prioritised based upon greatest economic impact (Number of jobs created), quick win applications with only minor issues left to resolve.
- Meetings have been convened with internal consultees such as highways, ecology and legal to explore solutions as to how we can collectively work together to process the applications efficiently. Dialogue is also ongoing with external consultees, agents and applicants to move applications forward to determination.
- Prospero a private sector planning agency are assisting and of the 133 applications are currently processing 23 of the major project application.
- The current position on the major applications is as follows:
 - 133 total number of applications
 - 22 approved to date
 - 3 refusals
 - 3 Withdrawals
 - 105 yet to be determined
- Protocol for major developments commenced and envisage completion of draft proposal August 21.

Progress Report September 20th 2021

As of 14th September the update on major projects is as follows. The original major planning application schedule presented in July is as follows: 133 applications to be determined, 49 have been approved, 9 have been refused, 5 withdrawn and 9 cancelled.

This schedule has been reviewed to focus upon the more strategic applications and those with greatest economic impact. As such the revised major projects list now focuses on applications that have:

- Housing Developments of 10 residential units or more
- Housing Developments of 0.5ha where the number of units is not known
- Commercial Development where 1000 sqm or more is created.
- Sites of 1ha or more
- Development creating 5 or more jobs.

The current update on the major planning applications based upon the above definition is as follows:

- Total Number of applications being determined – 61, of which to date;

- 7 Applications have been approved
- 3 Applications have been refused
- 2 pre-application submissions have been completed.

A total of 49 major applications are left to determined, made up of:

- 47 Applications
- 1 Pre-Application
- 1 EIA Screening

- In addition, a protocol for major developments has been drafted for consideration and final sign off.

Progress Report October 18th 2021

Since the last update on the 14th September 2021, where there were 49 major applications left to be determined, a total of 12 have been determined (as of 14th October), made up as follows:

- 7 Planning Applications Approved
- 2 Planning Applications Refused
- 2 Pre Application Responses
- 1 EIA Screening Opinion

Since 14th September the following 8 have been submitted and added to the list.

- 5 Planning Applications
- 2 Pre-Application
- 1 NMA to a Major

As of the 14th October, 45 major applications were left to be determined, made up of:

- 44 Planning Applications
- 1 Pre Application

The draft planning protocol has been presented and endorsed by RDT with a request that the protocol be reviewed by our legal division prior to being presented to CMT for final consideration on the 28th October.

Progress Report November 26th 2021

- Major Planning Protocol discussed at CMT on October 28th - Legal advice is that this is an operational document and does not require Cabinet member approval. Document has been shared with Cabinet Member Cllr M Stephens for information.
- Since the last update a total of 13 have been determined up to the 19th November made up as follows:
 - 9 Major Planning Applications
 - 1 Discharge of Condition
 - 1 Non Material Amendment
 - 2 Pre Application
- Since 14th October the following 11 applications have been submitted and added to the list
 - 3 Major Planning Applications
 - 3 Pre Application
 - 1 Non Material Amendment
 - 4 Discharge of Conditions
- As of 19th of November, 43 applications are left to be determined, made up of :
 - 38 Major Planning Applications
 - 3 Discharge of Conditions
 - 2 Pre Application

Progress Report January 24th 2022

Since the last update on the 26th November 2021, where there were 43 applications left to be determined (base date 19th November), a total of 16 have been determined and 1 withdrawn up to the 19th January 2022 made up as follows:

10 Major Planning Applications
3 Discharge of Condition
1 Non Material Amendment

3 Pre Application

Since 19th November the following 10 applications have been submitted and added to the list.

3 Major Planning Applications

2 Pre Application

1 Non Material Amendment

4 Discharge of Conditions

As of 19th of January 2022, 37 applications are left to be determined, made up of

32 Major Planning Applications

4 Discharge of Conditions

1 Pre Application

** In addition to the above, 1 DNS has been submitted to Welsh Government for which the LPA has submitted a Local Impact Report and is awaiting a further consultation period. A 3 Day Hearing is expected in April 22.

- Consideration has been given to introducing 'Planning Performance Agreements (PPA) and due to the progress made in the approach to determining Major Applications it is has been decided not to implement PPA's. This will be kept under review over the next 12 months
- **Recommendation 1 can be closed**

Progress Report April 4th 2022 - The response to recommendation 1 is now complete; recommendation 1 is now closed.

R2	<ul style="list-style-type: none">• Review the relevant strategic groups that already exist to ensure Planning Services are fully integrated within their Terms of Reference.	01/07/21	03/09/21	Completed	Ian R Llewelyn
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	<ul style="list-style-type: none"> • Ensure outcomes expected from the Planning Service in delivering the outcomes of these Strategic Groups is clearly documented and agreed. 	06/09/21	29/10/21	Completed	Ian R Llewelyn
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Progress Report September 20th 2021

- List of strategic groups collated, and planning membership identified – undertaking a review of planning attendees to ensure appropriate representation.
- All attendees to be reminded of their responsibility to share information, deliver on actions arising and link in with others as appropriate.

Progress Report October 18th 2021

- Groups where Planning attendance had ended have been identified with membership restored.
- Action ‘Ensure outcomes expected from the Planning Service in delivering the outcomes of these Strategic Groups is clearly documented and agreed.’ extended to October 29th

Progress Report November 26th 2021

- Outcomes of the Strategic Groups to ensure clear actions where planning input is required and clear actions around expectations.
- ToR include membership with identified nominated officers – planning attendees to provide clear feedback through SMT to the relevant managers and where appropriate to contact key officers to resolve actions identified.
- Standing item to be introduced on SMT to ensure actions and information is appropriately shared and for agreed approaches to be discussed and actioned where applicable.
- SMT commit to ensuring information is disseminated to their teams as required.
- Planning membership of groups to be discussed at SMT to ensure appropriate representation at the group.
- **Recommendation 2 is Complete – this is now an on-going service operational matter.**

Progress Report April 4th 2022 - The response to recommendation 2 is now complete; recommendation 2 is now closed.

Service delivery – development management

R3 - Develop a plan and timeline to deal with its planning application backlog, in particular the historic backlog.

R4 - Review its planning data collection arrangements to ensure they are being done correctly and reported accurately.

R5 - Address the financial risks associated with the continued overspend in its planning service and the potential fee reimbursement associated with non-determination of applications.

Ref No	Action	Start Date	Target Date for Completion	Status	Responsible Officer
R3	• Co-Locate key staff involved in determination of planning applications that are within Planning Services within the same office accommodation.	07/06/21	21/06/21	Completed	Noelwyn Daniel
	• Establish process for data cleansing of planning applications.	14/06/21	02/08/21	Completed	Jon Owen
	• Establish active backlog per team/per officer	24/05/21	10/06/21	Completed	Jon Owen
	• Introduce robust performance and case management processes.	21/06/21	03/09/21	Completed	Noelwyn Daniel
	• Review capacity to address backlog & develop specialist roles.	18/05/21	03/09/21	Completed	Noelwyn Daniel
	• Review current workload provided to consultants Prospero to assist with planning application backlog and ensure continuous monitoring of workload.	09/06/21	31/10/21	Completed	Hugh Towns

<ul style="list-style-type: none"> Review short term opportunities to streamline the processing and recording of Development management process. Establish a Planning Hwb to act as a single point of contact for Development Management and Enforcement. Review Scheme of Delegation and Planning Protocol and seek approval at CRWG/Full Council. Review officer attendance at Planning Committee. Review support provided to Chair of Planning Committee during the meetings Identify ALL internal consultees that play a part within the determination of a Planning Application. All consultees to be contacted and meeting arranged to discuss priorities. Establish an agreed procedure for use of Extension of Time Letter and ensure Arcus is utilised for this purpose. 	07/06/21	03/09/21	Completed	Hugh Towns
	06/06/21	21/06/21	Completed	Noelwyn Daniel
	27/05/21	10/11/21	Completed	Noelwyn Daniel
	04/06/21	11/06/21	Completed	Noelwyn Daniel
	22/06/21	13/07/21	Completed	Noelwyn Daniel
	08/06/21	18/06/21	Completed	Noelwyn Daniel
	28/06/21	01/07/21	Completed	Hugh Towns
<p>Progress Report June 24th 2021</p> <ul style="list-style-type: none"> 10 DM staff & 4 enforcement staff will co-locate in 3 Spilman Street 3rd floor. Risk Assessment and Safe Working Practise being completed by H&S. Process has been established and DM officers asked to commence work on their individual case loads. 				

- Information obtained from Arcus Global and each officer has their own spreadsheet.
- Meeting held with Prospero and significant improvements identified that would allow Prospero to perform more effectively in addressing the authorities backlog.
- Hugh Towns has been assigned to closely manage this workload and the performance of Prospero and report back to Intervention Board. Meeting every week with Prospero.
- Prospero Contract to be extended for another 3 months - £35100, This provides us with 6 additional days per week until October 1st 2021
- Process Mapping has commenced of the Planning Application process internally.
- This Planning Hwb approach will allow us to have 'ONE VIEW' of all correspondence coming into the Planning Service – majority is for the attention of the Development Management Team & Enforcement. All DMO & Enforcement telephone calls will be transferred to the Planning Hwb
- Planning Hwb Staff will co-locate with Planning Staff to gather intelligence and support staff.
- Reviewed staff attendance at Planning Committee from 01/01/21 to 01/06/21 and compared to attendance 01/01/19 to 01/06/19. Significant increase in 2021.
- 32 internal consultees identified from across the Authority – all play a crucial role in determining planning applications.
- Email has been sent out by the Chief Executive to all Consultees informing them of the importance of responding within 21 days to Planning Applications.
- Process available within Arcus to monitor application and use of EOT letters.
- Introduce a standardised approach to EOT for all DMO's and ensure consistent monitoring.

Progress Report July 25th 2021

- Prospero have been allocated additional applications.
- All applications sent to Prospero have now been prioritised – P1, P2 or P3
 - Priority 1 applications are the recent applications which were either Roberts when he left, Eilian's whilst on paternity and some of Gary's when he moved to major projects
 - Priority 2 applications are the ones on the original list they were sent which they have started work on and it would have been counter productive to stop on these
 - Priority 3 are applications on their original list that they had not really looked at.
- Prospero had some training from Emily so that they could validate applications on ARCUS.
- Prospero were waiting for some guidance from CCC in relation to quite a number of applications. That guidance has now been provided and applications can be moved forward
- Prospero were not aware of the S106 process – now rectified
- Prospero had identified a number of applications as invalid but nothing had been done to cancel the applications – now done

- We were getting an average of 10 applications a month processed by Prospero in the first 7 months – 10 have been processed in the first 2 weeks of July. I expect that rate to increase as the consultation period on the new applications they have expires.
- We are looking to split DMO's into 2 'pods' which we have called Aman/Gwendraeth and Tywi/Taf with 4 officers and a Senior in each 'pod'. Prospero will not be allocated new work unless we are under huge pressure and will work on the 167 cases that they still have.

Progress Report September 20th 2021

- Prospero contract has been extended until 31 December 2021 – number of applications with Prospero down from 167 on 25th July to 78 on 17th September 2021
- Two 'pod' approach has been implemented and efforts are being made to avoid officers being allocated applications when they are on leave
- DMO's do not now need SDMO authorisation for certain types of application – this removes identified duplication of effort between DMO and SDMO essentially reviewing the same applications which are of a minor and uncontentious nature.
- We are reviewing consultation thresholds with ecology and highways to ensure we are only consulting on matters where the consultees can add value.
- Applications dating from pre-June 2015 have been identified and 'finally disposed of' where there has been no recent contact from the applicant/agent. We are working through applications over 5 years old to identify why no decision has been made and to identify a way forward.
- Action 'Introduce robust performance and case management processes.' Target date for completion is being extended 31/10/21 to ensure all relevant processes can be properly reviewed across the whole spectrum of services within Planning that contribute towards determining planning applications,
- Action 'Review capacity to address backlog & develop specialist roles.' - with staff changes it is necessary to extend the Target Date to 31/10/21 for completion of this work.
- Action 'Review Scheme of Delegation and Planning Protocol and seek approval at CRWG/Full Council' – this was discussed at CRWG on 16/09/21 and some minor amendments required before Full Council on October 13th – Target Date extended until 13/10/21

Progress Report October 18th 2021

- Planning committee – reminder to members of responsibilities under code of conduct to be provided as part of the legal officers opening script ahead of each meeting.
- Prospero are helping out with current applications as well as working on the historic cases due to the numbers of applications being received – average number of cases received per month in 2021 is 229 (projected 2,748 for the year) in 2020 the monthly average was 179 (2148 for the year).
- We are reviewing the Section 106 process with Legal to establish where efficiencies can be made.
- We are reviewing consultation thresholds with Natural Resources Wales to ensure we are only consulting on matters where they can add value.
- Action 'Review Scheme of Delegation and Planning Protocol and seek approval at CRWG/Full Council.' extended to November 10th to Full Council meeting.

Progress Report November 26th 2021

- Applications with Prospero stand at 46 down from 167 on 25th July 2021. No new cases currently being allocated to Prospero
- S106 review has been progressed and is almost finalised.
- Consultation thresholds with NRW established
- Additional resource now being released to deal with major projects.
- Scheme of Delegation waits to be tabled at Full Council for final approval.

Progress Report January 24th 2022

- Applications with Prospero stand at 32 on 20th January 2022. Prospero are currently assisting with new cases
- Additional resources now identified to deal with expected major projects
- Scheme of Delegation has been delayed and Full Council approval is still awaited

Progress Report April 4th 2022 - The response to recommendation 3 is now complete; recommendation 3 is now closed.

R4	<ul style="list-style-type: none"> • Review validation of planning applications and ensure its in line with Procedure Order to ensure accurate capturing of data. 	01/07/21	03/09/21	Completed	Hugh Towns
	<ul style="list-style-type: none"> • Conduct a thorough review of all Data collection arrangements with regards to Planning Applications and ensure accuracy and reporting via Arcus Global 	01/07/21	30/11/21	Completed	Hugh Towns

Progress Report July 25th 2021

- Validation checklists have been created for 23 types of application. REG are adding these to I@W for each application for use by officers
- EIA Screening Checklist is also being added by REG to I@W to ensure we don't miss EIA developments
- Consultations were identified by a checklist on I@W – this has now been integrated into ARCUS

- Invalid Notices and Invalid letter/emails have been added to ARCUS and officers provided with guidance which to use for each type of application
- Officers instructed to use Invalid Notices/Letters as it starts the clock for us to be able to return the application if no response within 21 days We have undertaken a mini TIC review into validation and identified some issues to tackle and a few quick wins
- We are working on a Publicity and Consultation Protocol to ensure we are more consistent in how we undertake publicity and consultation.

Progress Report September 20th 2021

- Importance of using validation checklist has been stressed. Use to be reviewed by carrying out spot-checks in I@W.
- Action 'Review validation of planning applications and ensure its in line with Procedure Order to ensure accurate capturing of data.' target date has been extended to 31/10/21 - TIC review process recommenced in September – suspended during August
- Publicity element of the Publicity and Consultation Protocol has been completed. Consultation element has been drafted but requires further input
- Section 106 Protocol to be developed – initial meeting of DMO/SDMO's took place on 6th September
- Number of outstanding applications stands at 667 on 16th September – 84 impacted by Phosphates, 123 with Legal Services. Phosphate applications being RAG rated to identify whether some applications can be processed.
- Consideration being given to Built Heritage Officers being the case officer for LBC applications as they have the delegated powers
- Data cleansing undertaken on Built Heritage workload – 62 applications (16th September) currently awaiting a response.
- Agricultural Notification procedure has been reviewed and amended
- Guidance notes in relation to applicants duties in terms of biodiversity have been drafted. Once finalised the notes will be provided to applicants with their acknowledgement letter.

Progress Report 18th October 2021

- Spot checks have established that validation checklists are being used by officers. No invalid notice appeals received in Q2.
- Section 106 Protocol – meeting with Legal Officers arranged for 21st October 2021
- Number of outstanding applications stands at 653 (13th October) - of which 294 are current cases within time limits and 359 are backlog cases
- Cases potentially impacted by phosphates now stands at 81
- Action 'Conduct a thorough review of all Data collection arrangements with regards to Planning Applications and ensure accuracy and reporting via Arcus Global' extended to November 30th. Process reviews continuing with Information Management Team.

Progress Report November 26th 2021

- Overall number of outstanding applications stands at 612 (22.11.21) of which the backlog element is 323
- Number of applications awaiting validation stands at 15 (22.11.21)
- Cases potentially impacted by phosphates now stands at 72. Phosphates is the only issue on 50 of those cases.
- Process review of Information Management Team is almost completed

- **Recommendation 4 is Complete** – data collection arrangements will be constantly monitored together with data held on Arcus

Progress Report April 4th 2022 - The response to recommendation 4 is now complete; recommendation 4 is now closed.

R5	<ul style="list-style-type: none"> • Conduct a thorough review into all spends within the Planning Service and review all current income streams. 	12/07/21	01/11/21	Completed	Noelwyn Daniel
	<ul style="list-style-type: none"> • Prepare and agree an options paper for mitigating the potential fee reimbursement with non determination of applications. 	03/09/21	01/11/21	Completed	Noelwyn Daniel

Progress Report July 25th 2021

- Latest budget monitoring meeting is forecasting an overall underspend within the Planning Service for 21/22

Progress Report October 18th 2021

- Latest budget monitoring for Planning Services continues to be an overall underspend for 21/22
- Action 'Conduct a thorough review into all spends within the Planning Service and review all current income streams.' extended to November 1st
- Action 'Prepare and agree an options paper for mitigating the potential fee reimbursement with non determination of applications.' extended to November 1st.

Progress Report November 26th 2021

- Latest budget monitoring for Planning Services continues to be an overall underspend for 21/22
- The risk of the reimbursement of non determination of applications continues to decline as the backlog of overdue applications reduces. Working through these is believed to be the best approach as during the last 6 months we have only re-imbursed 3 applications which has cost £7,980
- Continued improved performance is the best approach to mitigating this risk and therefore no options paper will be produced and action has been closed.

- Recommendation 5 is Complete with all spends continuing to be reviewed on an on-going basis and is part of the formal budget monitoring process

Progress Report April 4th 2022 - The response to recommendation 5 is now complete; recommendation 5 is now closed.

Service delivery – Planning Enforcement

R6 - Develop a plan and timeline to deal with its planning enforcement backlog, in particular the historic backlog.

R7 - Review the resources and capacity within its planning enforcement service to address the accruing caseload.

R8 - Ensure that other related Council services are able to accommodate any increases in planning enforcement action.

R9 - Ensure that any changes to its enforcement policy are assessed for impact and consulted on, to ensure all consequences are considered.

Ref No	Action	Start Date	Target Date for Completion	Status	Responsible Officer
R6	<ul style="list-style-type: none"> • Identify numbers of applications in each priority and agree time-line and resources for reviewing/closing/progressing cases. 	14/06/21	30/11/21	Completed	Hugh Towns
	<ul style="list-style-type: none"> • Proformas/templates to be developed to support above. 	14/06/21	18/06/21	Completed	Sue Watts
	<ul style="list-style-type: none"> • Agree case sign off/closure processes with EBM 	14/06/21	01/07/21	Completed	Sue Watts
	<ul style="list-style-type: none"> • Review backlog/caseload of individual officers and re-allocate where appropriate 	14/06/21	03/09/21	Completed	Hugh Towns

	<ul style="list-style-type: none"> Review Planning input into backlog progress discussion 	14/06/21	03/09/21	Completed	Sue Watts
	<ul style="list-style-type: none"> BSU to coordinte the functions of licensing and housing. 	14/06/21	18/06/21	Completed	Sue Watts
	<ul style="list-style-type: none"> Review Progress against above actions and determine a realistic timeline to clear historic backlog 	06/09/21	01/10/21	Completed	Sue Watts

Progress Report June 24th 2021

- Officers are completing 'infringement' forms on the high priority cases and the more controversial. They have been asked to look at 20 each week.
- The team have completed approximately 80 infringement cases with less than half that have been closed; the remainder requires further work/enforcement action. The site visits, communication and correspondence/notices are taking a considerable amount of time. Officers have been asked to monitor the time taken to collate and issue the notices in order to ascertain whether there is an admin role that could be utilised to save officers time.
- Reallocation of non case work of Coordinator to administration support officer in order to prioritise officers time to help clear the backlog of other officers
- Will be carried out as part of the Enforcement Policy/Statement to be approved as per recommendation in WAO recommendation. This will include prioritising cases.
- BSU to co-ordinate the functions of housing and licencing and carried out by a designated support officer.

Progress Update July 25th 2021

- Prosecution templates have been prepared and discussed with Legal. This includes an 'aide memoir' of information required for a prosecution file and a decision form that must be completed by the officer and Manager prior to submitting to Legal. This will ensure that all information is ready for legal to proceed thereby ensuring consistency and efficiency.
- In order to ensure consistency, arrangements are being made for the Enforcement officers and those in Built Heritage and Mineral teams for training/refresher sessions on contents of notices and disclosure to ensure that they are inclusive of all teams and less likely for challenge.
- Executive Board portfolio Member is kept up to date with process and dates in calendar to attend infringement meeting

Progress Update September 20th 2021

- Further work undertaken to analyse nature of backlog - this identified a number of areas that need to be addressed within the Case Closure Protocol.

- All high risk cases are being reviewed to check status/strategy and project plans to be developed to progress top 10 risk cases with potential costs of dealing with each case and timescales.
- Case Closure Protocol has been approved by the Cabinet Member for Planning Enforcement on 17th September 2021 – this is subject to a 5 day call but could be operational by September 28th if there is no call-in.
- Action 'Identify numbers of applications in each priority and agree time-line and resources for reviewing/closing/progressing cases.' target date to be extended and linked to the case closure protocol.
- Action 'Review backlog/caseload of individual officers and re-allocate where appropriate' - it has been decided that this action will remain as on-going as part of operational matters but closed for the purpose of this progress report.
- Action 'Review Planning input into backlog progress discussion' - target date for this has been extended to 30/11/21 due to work required and re-prioritisation.

Progress Update October 18th 2021

- Work is on-going to review high/medium risk cases. Infringement forms are being used to determine a course of action for these cases and the adoption of a Case Closure protocol will support a decision to close cases where further action is not considered appropriate in line with protocol.
- Following approval of Case Closure Protocol by the Cabinet Member in September, officers are now reviewing all historical 'anonymous' cases. 55 additional cases have been closed as a result of this work. Additional resources now deployed within the team will provide capacity to review further cases and it is hoped to move to historical cases reported by elected members within the next month.
- Engaged the services of a Barrister via Legal Services for 4 days over the next month to assist with our most complex enforcement cases.

Progress Report November 26th 2021

- Work on-going to review historic cases in line with Case Closure Protocol and a further 66 cases were closed in October and to date 62 in November. Backlog at 26/11/21 now stands at 733.
- Discussions on-going in relation to resourcing the approach to the top 10 high risk cases. Barrister opinion to be sought on these cases prior to action plan with costed options being submitted to CMT/Cabinet early in the new year.

Progress Report January 24th 2022

- Backlog as of 20th January 2022 stands at 628 down from 733 on 26th November 2021
- All cases have been re-assessed as High, Medium or Low priority. Focus on high priority cases in the short term for permanent staff. Medium and Low priority cases being reallocated to temporary staff to investigate.
- **Recommendation 6 can now be closed – the processes established together with robust management has seen the overall number of enforcement cases continue to fall**

Progress Report April 4th 2022 - The response to recommendation 6 is now complete; recommendation 6 is now closed.

R7	<ul style="list-style-type: none"> Deploy an experienced officer to support the Intervention Board to lead improvement in Planning Enforcement. 	18/05/21	07/06/21	Completed	Noelwyn Daniel
	<ul style="list-style-type: none"> Review and Increase capacity within the Planning Enforcement team to address accruing caseload and backlog. 	07/06/21	30/11/21	Completed	Sue Watts

Progress Update June 24th 2021

- Sue Watts has been deployed from Public Protection. She will lead the Planning Enforcement Team and manage the staff in the absence of their Manager.

Progress Update July 25th 2021

- Recruit 2 x Planning enforcement officers for 12mths.
- Continue to explore additional capacity options from other service areas within the Environment Department.

Progress Update September 20th 2020

- Initial recruitment exercise for the 2x temporary Planning Enforcement Officers posts was unsuccessful. The Posts will be re-advertised in September backed by a recruitment drive (social media etc). In the interim we have been able to identify two agency staff who should be able to start w/c September 27th to begin work on enforcement cases.
- Additional support capacity will be provided by Enforcement staff from Ainsley Williams's team to commence September 27th – this will be 2 officers for 2/3 days per week.
- Additional capacity had been sourced from the Design team in order to support and progress some of the more contentious cases.
- The funding for the vacant Built Heritage Enforcement Officer Post has been increased from 0.6 to 1 FTE. The post will be advertised in September and be advertised in specialist press to attract experienced officers.
- We have approached the former Head of Planning from Cardiff County Council who will be in a position to provide support with putting project plans in place to address the Top 12 most high risk and high profile cases. Discussion are on-going with no decision taken yet – this will be decided by the Intervention Assurance Board.

Progress Update October 18th 2021

- Two additional staff employed via agency whilst recruitment to two secondments is undertaken.

- Additional support has also been provided via the Council's Environmental Enforcement Team.
- Discussions are on-going in relation to the approach to managing the top 10 risk/priority cases.
- Action 'Review and Increase capacity within the Planning Enforcement team to address accruing caseload and backlog.' extended as we are going back out to advertise the two secondment posts.

Progress Report November 26th 2021

- Appointments now made to the 2 secondment posts.
- Growth Bid submitted to make the 2 secondment posts permanent
- Built Heritage Enforcement Officer appointed.
- Additional capacity has been sourced to address top 10 Enforcement cases.
- **Recommendation 7 Complete**

Progress Report April 4th 2022 - The response to recommendation 7 is now complete; recommendation 7 is now closed.

R8	<ul style="list-style-type: none"> • Process map the full Impact Assessment on Council Services due to Planning Enforcement action and identify areas for streamlining and greater collaboration. 	06/09/21	30/10/21	Completed	Hugh Towns
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Progress Update September 20th 2021

- Increased enforcement could have various outcomes including an increased in planning applications (demand of DM team), legal Action (demand on Legal Section), requirement for costings of more contentious cases (Design and Property). Further work on the backlog of cases is required prior to carrying out an impact assessment.

Progress Update October 18th 2021

- Discussions will take place with relevant Council services as part of the consultation stage for the proposed Planning Enforcement Statement and this will seek to identify the potential impact on these services.

Progress Report November 26th 2021

- Sessions to be held with internal stakeholders to help evaluate the impact of the draft Enforcement Statement.

Progress Report January 24th 2022

- Planning Enforcement Statement to be approved by Cabinet Member on January 24th. Impacts have been assessed during the drafting of the Statement.
- **Recommendation 8 can now be closed**

Progress Report April 4th 2022 - The response to recommendation 8 is now complete; recommendation 8 is now closed.

R9	• Revise Enforcement Policy and seek approval at Executive Board ensuring completion of Integrated Impact Assessment.	06/09/21	26/11/21	Completed	Hugh Towns
	• Develop a Planning Enforcement Charter and seek approval at Executive Board ensuring completion of Integrated Impact Assessment.	06/09/21	26/11/21	On going	Hugh Towns

Progress Update September 20th 2021

- New Planning Enforcement Statement has been drafted and will be consulted upon at the Members seminar on September 27th. It will then go for Public Consultation before returning and going through the political process for approval at Cabinet.
- Consultation plan developed to engage views of all stakeholders
- Discussions continuing with corporate colleagues re completion of Integrated Impact Assessment

Progress Update October 18th 2021

- The new Planning Enforcement Statement will now be submitted to CMT on the 28th October and Pre Cabinet on the 15th November prior to a public consultation exercise.
- The Statement will then proceed through the political process in the new year of 2022.

Progress Report November 26th 2021

- Amendments to be made Enforcement Statement following feedback from Cabinet on the 15th December
- Enforcement Statement to be considered by Environment and Public Protection Scrutiny Committee on the 22nd December prior to submission to Cabinet Member Portfolio meeting in January 2022.

Progress Report January 24th 2022

- Planning Enforcement Statement approved by Cabinet Member on January 24th.

Progress Report JUNE 2022.

A new Planning Enforcement Statement was approved by Cabinet Member on the January 24th. The Planning and enforcement website was updated on the 06 April to reflect the statement and provide a link to the statement. [Breach of planning \(gov.wales\)](https://gov.wales/breach-of-planning)

A draft Planning Enforcement customer charter is being developed by the planning and sustainability enforcement review group in parallel to the completion of Integrated Impact Assessment. The draft customer charter is informed by the enforcement statement for consideration by the Executive board in July 2022.

Risk management

R10 - Review its corporate risk register to ensure that the planning risks, related to development management and planning enforcement are comprehensively defined and have clear mitigating actions.

R11 - Assure itself that its corporate arrangements for risk management are effective¹.

Ref No	Action	Start Date	Target Date for Completion	Status	Responsible Officer
R10	<ul style="list-style-type: none"> • Ensure the Corporate Risk Register accurately reflects the significant risks presented by Development Management and Planning 	02/08/21	24/09/21	Completed	Noelwyn Daniel

	Enforcement to the delivery of the Authorities Priorities and the associated financial risk.				
<p>Progress Update July 25th 2021</p> <ul style="list-style-type: none"> Updated Corporate Risk Register to be presented to Governance & Audit Committee on December 17th once approved at CMT & PEB <p>Progress Update October 18th 2021</p> <ul style="list-style-type: none"> The updated Corporate Risk Register including all new risks associated with the Planning Service was approved at CMT and was discussed at the Governance & Audit Committee meeting on October 13th 2021 Recommendation 10 is now complete – ensuring the Corporate Risk Register is regularly reviewed and updated will continue as part of 'business as usual'. <p>Progress Report April 4th 2022 - The response to recommendation 10 is now complete; recommendation 10 is now closed.</p>					
R11	We will review the corporate arrangements for risk management to ensure they are effective and assess progress made on the recommendations made by the Audit Wales report 'Review of Risk Management Arrangement' in July 2019.	01/11/21	01/01/22	Completed	Jon Owen
<p>Progress Update September 20th 2021</p> <ul style="list-style-type: none"> The Intervention Assurance Board have asked TIC to conduct the review which will commence on November 1st. Work will be undertaken to agree a Terms of Reference for this review with Head of Revenue and Financial Compliance. Target date for completion of this review has therefore been amended to 01/01/22 together with the start date to 01/11/21 <p>Progress Update October 18th 2021</p> <ul style="list-style-type: none"> A draft TOR is being discussed with the Head of Revenues and Financial Compliance and will be reviewed and agreed at the Intervention Assurance Board on October 27th 2021 					

Progress Report November 26th 2021

- Review in progress and interviews being held with Directors/Heads of Service /3rd tier managers and elected members. Draft report to be completed by end of December.

Progress Report January 24th 2022

- The review has been completed with a draft report prepared by Jon Owen. The report will be presented to the Chief Executive at the Intervention Assurance Board together with its 17 recommendations. These recommendations if approved will be taken forward by the appropriate Head of Service. The progress against these recommendations will be monitored via the TIC Programme Board
- **Recommendation 11 can now be closed.**

Progress Report April 4th 2022 - The response to recommendation 11 is now complete; recommendation 11 is now closed.

Responding to review findings

R12 - The Council should ensure that in responding to findings of all reviews into the effectiveness of its planning service that it:

R12.1 - Prioritises the actions;

R12.2 - Regularly evaluates the impact of the changes that it is making; and

R12.3 - Regularly reports progress to senior officers and Members to ensure transparent and timely oversight and monitoring, and that any corrective action is taken.

Ref No	Action	Start Date	Target Date for Completion	Status	Responsible Officer
R12	<ul style="list-style-type: none">• Evaluate all recommendations proposed by the Independent Review into Planning Services in Autumn 2019 and determine which are superseded by the recommendations made by Audit Wales. Due to the passage of time evaluate	06/09/21	30/09/21	Completed	Noelwyn Daniel

	<p>recommendations and decide whether they remain valid and need to be included and monitored within this Action Plan.</p> <ul style="list-style-type: none"> Review all Recommendations made by TIC over the last 5 years and amalgamate those recommendations if appropriate within this Action Plan. 	06/09/21	30/09/21	Completed	Jon Owen
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Progress Update September 20th 2021

- Enforcement progress update to be reported to TIC Board in September 2021.

Progress Update October 18th 2021

- Recommendation 12 is complete** – regular reporting arrangements are now in place and this is ‘business as usual’. Monitoring reports go to CMT, Pre-Cabinet, Scrutiny and Governance & Audit Committee. Progress is also discussed at Planning SMT and shared with all staff within the Division.

Progress Report April 4th 2022 - The response to recommendation 12 is now complete; recommendation 12 is now closed.

Performance management

R13 - Ensure that the data available under the new planning performance management system (Arcus) is designed, maximised, and presented for analysis at relevant meetings.

R14- Ensure that it presents a consolidated range of planning performance information to senior officers and Members to provide them with a fuller picture of service performance. This should include:

- R14.1 - performance data;
- R14.2 - financial data;
- R14.3 - complaints information; and

R14.4 - risk management information.

R15 better benchmark, collaborate and share learning with other Local Planning Authorities to maximise opportunities to identify and implement good practice.

Ref No	Action	Start Date	Target Date for Completion	Status	Responsible Officer
R13	<ul style="list-style-type: none"> Establish management dashboards for key areas of the Planning Service. 	24/05/21	01/07/21	Completed	Jon Owen
	<ul style="list-style-type: none"> Agree format for presenting these performance management dashboards and identify all relevant meetings. Links in with R2 	02/08/21	03/09/21	Completed	Noelwyn Daniel
	<ul style="list-style-type: none"> Establish a Planning Service monitoring framework for Planning Committee. 	02/08/21	03/09/21	Completed	Ian R Llewelyn

Progress Update June 24th 2021

- Management Dashboard have been produced containing significant performance data.

Progress Update September 20th 2021

- Core indicators to form the monitoring framework for Quarterly reporting to Planning Committee. Initial monitoring outcomes scheduled for CMT 29th September 2021 ahead of reporting to Planning Committee 14th October. To form a quarterly standing item at future meetings.
- Planning Appeal outcomes, performance and costs awarded against the LPA to form a future quarterly item commencing in October.
- Planning Appeals determined during the previous month to be a standing item at Planning Committee commencing 16th September.
- Chair of Planning Committee briefed on the broadening future reports presented to committee to incl performance, policy changes and corporate updates.
- Action 'Agree format for presenting these performance management dashboards and identify all relevant meetings. Links in with R2' target date to be extended to 23/10/21 to ensure consistency in dashboards presented.

Progress Update October 18th 2021

- Planning Performance Core Indicators reported to CMT 29th September 2021 ahead of report to Planning Committee on the 26th October. Subsequent standing quarterly item.
- **Recommendation 13 is complete** – we will however continuously evolve and improve on the presentation and format of what we present at relevant meetings. This is now ‘business as usual’

Progress Report November 26th 2021

- Quarter 1 - Planning Performance Core Indicators reported to Planning Committee (PC) on the 26th October with Q2 scheduled to be reported to PC on the 23rd November 2021.

Progress Report April 4th 2022 - The response to recommendation 13 is now complete; recommendation 13 is now closed.

R14	<ul style="list-style-type: none">• A revised Corporate Performance Monitoring framework is being established. This will ensure a comprehensive picture of performance will be available for all services via a single dashboard which incorporates to begin with performance data, financial data, complaints and Member enquiries together with risk management information.	01/07/21	29/10/21	Completed	Gwyneth Ayers
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Progress Update July 25th 2021

- Draft Corporate Performance Monitoring framework in place and will be going to CMT in September 2021

Progress Report September 20th 2021

- Above draft report is now scheduled in November 2021

Progress Report November 26th 2021

- The Performance Monitoring Framework was presented and agreed at CMT on November 11th and is being presented for discussion to Pre-Cabinet on November 29th.
- Qtr2 Performance Monitoring was presented to CMT on November 18th in a way that ensures a comprehensive picture of performance was made available for discussion relating to the Corporate Strategy. This included Key Actions, Performance Indicators, Risk Management, Internal Audit, Finance and complaints data. This approach will be developed and enhanced for all Service areas including Planning for 2022/23 reporting year.

Progress Report January 24th 2022

- **Recommendation 14 is now complete**

Progress Report April 4th 2022 - The response to recommendation 14 is now complete; recommendation 14 is now closed.

R15	<ul style="list-style-type: none"> • We will develop a robust and consistent approach to benchmarking the planning service and seek to maximise all avenues to identify and then implement good practise. 	06/09/21	29/10/21	Complete	Ian R Llewelyn
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Progress Update September 20th 2021

- Data collection through national performance measures collected across authorities – use as a consistent standard benchmarking measures and establish annual reporting - CMT, Scrutiny and Planning Committee.
- Link in with the City Deal through the Land Use Regional co-ordinating role to share good practice - Planning co-ordinating post currently undergoing recruitment.
- Develop regional links and shared approaches through the establishment of the CJC's and relevant topic subgroup - working group established and now meeting on a bi-monthly basis.

Progress Update October 18th 2021

- Link in with the City Deal through the Land Use Regional co-ordinating role to share good practice - Planning co-ordinating post appointed with commencement on 1st November.
- Regional topic working group developing governance framework and identifying resource requirements to deliver regional planning role.

Progress Report November 26th 2021

- Link in with the City Deal through the Land Use Regional co-ordinating role to share good practice with the Planning co-ordinating post having commenced their role.
- Service performance indicators and the quarterly assessment of performance to be measured against national benchmarking targets – included as part of reports presented to SMT quarterly monitoring performance across the service.
- Membership of Regional National Groups where best practice is regularly discussed and shared these include – Planning Officer Society for Wales (POSW), All Wales and regional Planning Policy Groups, regional Development Management Group, POSW Minerals and Waste Group, South-west Wales Strategic Development Plan Group, SAC Rivers Planning Group, Phosphate Additionality Group, Welsh Planning and Biodiversity Forum etc.
- Good Practice a standing item on SMT with managers taking ownership of the responsibility to share.
- Best practice staff workshops and briefing sessions (held in abeyance during the response to the Audit Wales Report) to recommence with a focus on teams identifying areas of discussion with the programme agreed through SMT.

Progress Report January 24th 2022

- Regional land use link through the EARTH project – building connections across the region with good practice embed as part of its operation. Key areas thematic areas around energy, transport, flood risk have been identified linking into local and regional approaches.
- Continually review through SMT the approaches for benchmarking and monitoring performance – challenge-based approach building on the progress outlined.
- Consistent membership and active enquiry-based role at POSW and subgroups along with Annual Performance Reports enable the benchmarking of performance and practice against those of peers across Wales.

Progress Report April 4th 2022 – While the development and implementation of best practice is necessarily an ongoing matter , the response to recommendation 15 is now complete; recommendation 15 is now closed.

Service user perspective

R16 - The Council should better consider and apply the perspective of its service users in designing and delivering its planning services to continuously improve the service in a sustainable way. This should include:

- R16.1 - Understanding the current position regarding trends in complaints and customer feedback, and taking action to address any issues;
- R16.2 - Setting out clear standards that service users can expect;
- R16.3- Improving engagement and ongoing communication with customers.
- R16.4 - Establishing an improved mechanism for gathering, evaluating, and applying customer feedback.

Ref No	Action	Start Date	Target Date for Completion	Status	Responsible Officer
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R16.1	<ul style="list-style-type: none"> The setup of the Planning Hwb will act as a single point of contact for all service users. Analyse the intelligence gathered by the Planning Hwb and develop an action plan and implement sustainable improvements 	21/06/21	30/10/21	Completed	Noelwyn Daniel
R16.2	<ul style="list-style-type: none"> Establish a Planning Customer Charter setting out clearly the standards and timescales service users can expect. 	06/09/21	30/11/21	On-Going	Ian R Llewelyn
R16.3	<ul style="list-style-type: none"> Review Planning Services content online and improve availability of online forms. 	07/06/21	01/11/21	Complete	Deina Hockenhull
	<ul style="list-style-type: none"> Establish an on-going engagement programme with customers including agents & developers/ 	02/08/21	30/11/21	Complete	Deina Hockenhull
R16.4	<ul style="list-style-type: none"> See action against R16.1 				

Progress Report Update June 24th

- For R16.1 please reference R3
- Work has commenced to review the online forms and content of the website. Media & Marketing are leading this piece of work.

Progress Report Update September 20th

- R16.3 - "Check if you need planning permission" page is currently the only real live page so that we can channel all enquiries and understand what information our customers are looking to find. Planning enforcement is ready to go live but the team need to finalise the 2nd stage form. Our aim is to introduce a milestone template to many sections of the site which will be beneficial for our customers as they search or apply for any specific details etc. This work is ongoing
- Quarterly e-newsletter will be sent to all developers and agents from the autumn onward. This will include useful links and support From October onwards a minimum of 2 social posts on the work of our planning service will be promoted on the corporate social channels. Various letter templates have already been re-written with the customer in mind. Further letters will be modified during the next couple of months.
- Phosphates information is now live on the website and a request more information have been made available to our customers. Some have already signed up and engaging with these will begin early Autumn as information is received from the service.
- R16.2 - Draft planning customer charter to link to the work on the wider Corporate Charter to be reported in due course. Content to be reflective but to drill down into service specific commitments. Exploring the potential for customer engagement to inform some of its commitments.

Progress Report Update October 18th 2021

- Planning Customer Charter pending progress on the corporate customer charter – reflects the need for integration between them.
- Planning Hwb has collated good intelligence to date with specific details of source queries and nature of enquiry. This has provided a priority action plan for website updates. One to ones with the officers has also enabled the team to address improvements within the current web content and therefore improved customer experience. The Hwb has received and dealt with 2,899 queries since its implementation this includes 184 DSU enquiries.

- **Progress Report Update October 18th 2021**
- The website has ample information, we are currently reviewing pages to ensure the language is clear and that the customer journey is as straightforward as possible. Our aim is that all correspondence and communication is consistent to avoid any confusion, and this may lead to us including simple video content to explain certain processes. To date we have amended 5 different letter/email templates and amended more than 5 key sections of the website.
- The website is required to link to 3 different portals 'Arcus', info@work and the WG planning application Wales. To avoid confusion, we must stop referencing to this as the planning portal.
- Using Arcus instead of info@work as our primary document management system.
- Make changes to the public register section of arcus on the website to ensure the search and application reference pages more user friendly - enabling the user to locate application files more easily.
- Await confirmation from Arcus on additional functionality within the system that we're not currently using for example having a PDF editor that would allow planning officers to edit and add scales to plans.
- Arrange additional training and create a training programme for all staff to fully understand the system.
- The planning pages of the corporate website now also has a pop-up function which allows us to highlight any changes to any planning policies. For example, the TAN 15 Policy change from 1 Dec.
- Extending/Changing your home – this is a new page which has an eform 'check if you need planning?' for any existing property enquiries only.
- Report a Breach (Planning) New Enforcement Page is now live, with 2nd stage to follow.
- We will introduce to the website the milestone markers for certain processes so that customers who come back and forth will know where they are within the process.
- We aim to create new content to highlight why have an architect / agent and what's involved in the planning process. We feel this will address failure demand and better understanding of the process. Complete by January 2022
- Major projects will be uploaded to the website in an accessible format as soon as possible and a refresh of the current content will be done to ensure no reference to the old way of working.

- More than 50 FAQs have now been loaded onto the website and these are updated and added to on a regular basis. These are the FAQs that staff, planning Hwb and customer service use to ensure consistency in our engagement, messaging and responses.
- Member seminar and agent meeting have been conducted and further meetings will be arranged as part of the engagement programme
- Corporate consultation will support planning enforcement with their public consultation. Aim to get this out early Jan 2022. A specific programme on how this will be communicated will also be put in place.
- We will set up specific focus groups to analyse the effectiveness of the customer journey on certain web pages such as making changes to your home, submitting a planning application, and what's involved in a planning process. Complete Feb 2022
- Develop an engagement feedback form for all successful applicants to complete to rate the service and monitor ways in how we improve moving forward. Would need to see how this would work with agents.
- Develop a message that can be sent to persistent callers so that a clear and consistent message is sent to close off certain enquiries.
- A press release, Leader's statement and a member's bulletin update has been prepared to clarify and respond to the planning audit review. We had eight press enquiries – six of these we provided the Leader's statement. The other two were from Wales Online and were follow-up enquiries to which we responded with an updated statement reflecting the progress made since receiving the audit reports.
- Actions 'Establish a Planning Customer Charter setting out clearly the standards and timescales service users can expect.' / Review Planning Services content online and improve availability of online forms. / Establish an on-going engagement programme with customers including agents & developers are all extended to November 30th 2021 due to volume of work required in these areas.

Progress Report November 26th 2021

- Action on establishing a Planning Customer Charter linked directly to improvements in communication and web content (R16.3) and is an expression of clarity around what the customer can expect of the Planning Service and what the service should expect from its customers.
- The following key elements have been or are in the process of being implemented.
- Major projects/applications protocol was reported to CMT 28th October 2021.
- Consultation Protocol was reported to CMT 23rd September
- Enforcement Statement reported to Pre-Cabinet on the 15th November.
- Note the customer charter is not a single document but an expression of the Planning Services commitment to the customer expressed through the online content and the above protocols etc.

Progress Report January 24th 2022

- Note: the customer charter is not a single document but an expression of the Planning Services commitment to the customer expressed through the online content and the above protocols etc – it is linked to the R16.3 and the commitment to improve the customer interface as well as the Council's customer charter.

Progress Report June 2022

- Work on the the development of an enforcement charter, has commenced and will be taken forward in parallel with the “planning charter” to develop an integrated Planning and Enforcement charter informed by consultation with a focus group and IIA by October 22.
- A review program of online content has been established with updates to the “Appeals”, “Enforcement” and “Major applications” web pages this quarter.
- An annual engagement program for developers, agents and economic and other stakeholders is being developed for roll out from summer 2022.
- Two events are scheduled for May and June, 14 May listed building fayre on and a workshop on town centre planning Development of Listed Buildings in Carmarthenshire’s Town Centres on June 24th
- **Recommendation 16.3 can now be closed**

Well-Being of Future Generations

R17 The Council should take the opportunity in any changes to the planning service to consider how it might act more closely in accordance with the sustainable development principle² in contributing to the delivery of the Council’s well-being objectives.

Ref No	Action	Start Date	Target Date for Completion	Status	Responsible Officer
R17	<ul style="list-style-type: none"> • We will carry out a full Integrated Impact Assessment and ascertain opportunities to fully embed all sustainable development principles of the Well-Being of Future Generations to ensure any changes contribute fully to the Council’s Well-Being objectives. 	01/09/21	01/11/21	Completed	Noelwyn Daniel

Progress Update September 20th 2021

- The Planning Services Business Plan for 2021/22 is being revised for presenting to the Communities Scrutiny members in October.
- Work will commence on developing the Divisional business plan for 2022/23 in October and look to utilise the new approach to Integrated Impact Assessments which will take into full account of the sustainable development principles. It will also review the contribution to the Council's Well-Being objectives.

Progress Report January 24th 2022

- The Divisional Business Plan for Place and Sustainability clearly outlines how the service is embedding the sustainable development principles and how it delivers against the Authorities Well-being Objectives.
- We will ensure that the new Corporate Integrated Impact Assessment is completed for all new projects for 2022 onwards.
- **Recommendation 17 can be closed**

Progress Report April 4th 2022 –The response to recommendation 17 is now complete; recommendation 17 is now closed.

Mae'r dudalen hon yn wag yn fwiadol

Pwyllgor Llywodraethu ac Archwilio 15 Gorffennaf 2022

Y diweddaraf ynghylch ar Cynllun Archwilio Mewnol 2021/22 a 2022/23		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Cyflwynir adroddiad cynnydd yn rheolaidd bob tro mae'r Pwyllgor Llywodraethu ac Archwilio yn cyfarfod.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO		
Angen i'r Cabinet wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
Yr Aelod o'r Cabinet Sy'n Gyfrifol Am Y Portffolio: Cyng. A Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223
Awdur yr Adroddiad: Caroline Powell	Prif Archwilydd	Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

Governance & Audit Committee

15 July 2022

Internal Audit Plan Update 2021/22 and 2022/23

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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

REPORT A: Internal Audit Plan Progress Reports for 2021/22 and 2022/23

REPORT B: Summary of Completed Final Reports Relating to Key Financial Systems

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

1.	Payroll
2.	Creditor Payments

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: H L 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: H L 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:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2021/22	AC 26-03-21	Agenda for Governance & Audit Committee on Friday, 26th March, 2021, 2.00 pm
Internal Audit Plan 2022/23	AC 11-03-22	Agenda for Governance & Audit Committee on Friday, 11th March, 2022, 10.00 am

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2021/22										
2021/22	% Plan Completion to Date:		93.0%							
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Assurance Rating / Engagement Type	
Fundamentals										
1121001	Creditor Payments	30	*	*	*	*	*	*	Acceptable	
1121002	Expenditure	30	*	*	*	*	*	*	Acceptable	
1121003	NNDR	20	*	*	*	*	*	*	Acceptable	
1121004	Payroll	30	*	*	*	*	*	*	Acceptable	
1121005	Travel & Subsistence	20	*	*	*	*	*	*	Low	
Total Audit Days for Fundamentals		130								
Corporate Governance Assurance										
2121001	Annual Governance Statement/Corporate Governance Arrangements	20	*	*	*	*				
2121002	Performance Management	20	*	*	*	*	*	*	Acceptable	
2121003	Welsh Language Standards	20	/	/	/	/	/	/	Deferred to 2022/23	
7221002	Winter Fuel Support Scheme	15	*	/	*	*	*	*	Assurance	
Total Audit Days for Corporate Governance Assurance		75								
COVID-19										
3121001	Covid-19 Duplication Checks (NNDR and Self-Isolation Payments)	20	*	*	*	*	*	*	Assurance	
3121002	COVID-19 Free School Meals Payments	20	*	*	*	*	/	*	Acceptable	
3121003	COVID-19 Systems and Processes	20	*	/	*	*	*	*	Assurance	
3121004	COVID-19 Working Groups	20	*	/	*	*	*	*	Consultation	
3121005	COVID-19 Extra Duplication Checks January 2022	0	*	/	*	*	*	*	Assurance	
Total Audit Days for COVID-19		80								
Corporate Review Work										
4121001	Brexit	20	*	*	*	*	*			
4121002	External Arrangements	20	*	*	*	*	*	*	Acceptable	
4121003	Contract Management	15	*	*	*					
4121004	Procurement	15	*	*	*	*	*	*	Acceptable	
4121005	Safeguarding - Adults	10	*	*	*					
4121006	Safeguarding - Children	10	*	*	*	*	*	*	Acceptable	
4121007	Staffing Matters	20	*	*	*	*	*	*	Acceptable	
Total Audit Days for Corporate Review Work		110								
Counter Fraud										
5121001	Fraud Prevention, Detection and Investigation	40	*	/	*	*	/	*	Investigatory/Assurance	
5121002	National Fraud Initiative	30	*	/	*	*	/	*	Investigatory/Assurance	
5121003	Proactive Fraud Testing	20	*	/	*	*	/	*	Investigatory/Assurance	
Total Audit Days for Counter Fraud Work		90								
Grants & Certification										

6121001	Burry Port Harbour	10	*	/	*	*	/	*	Accounts Return
6121002	Children & Communities Grant	25	*	/	*	*	/	*	Certification
6121003	Education Improvement Grant - EOY	15	*	*	*	*	*	*	Certification
6121004	Education Improvement Grant - Q3	15	*	/	*	*	/	*	Certification
6121006	Enable Grant	10	*	/	*	*	/	*	Certification
6121007	HSG - Homelessness	12	*	/	*	*	/	*	Certification
6121008	HSG - Rent Smart Wales	10	*	/	*	*	/	*	Certification
6121009	HSG - Supporting People	13	*	/	*	*	/	*	Certification
6121010	Local Authority Education Grant	20	*	/	*	*	*	*	Assurance for Sign Off
6121011	Other Grants (where assurance is required for sign-off)	20	*	/	*	*	/	*	Assurance for Sign Off
6121012	Wales Pension Partnership	5	*	/	*	*	/	*	Accounts Return
6121013	Post 16 Grant	10	*	/	*	*	/	*	Certification
6121014	Pupil Deprivation Grant - EOY	15	*	*	*	*	*	*	Certification
6121015	Pupil Deprivation Grant - Q3	15	*	/	*	*	/	*	Certification
6121017	Trust Funds - Arbour Stephens	5	*	*	*	*	/	*	Certification
6121018	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*	*	*	*	Acceptable
6121019	Trust Funds - Minnie Morgan	5	*	*	*	*	/	*	Certification
6121020	Trust Funds - Oriel Myrddin	5	*	*	*	*	/	*	Certification
6121021	Regional Development Co-ordinator Grant	5	*	/	*	*	/	*	Certification
	Total Audit Days for Grants & Certification	220							
	Chief Executive's Department (not incl IT)								
7121001	Civil Registrations Service	10	*	*	*	*	*	*	High
7121002	People Management & Performance	20	*	*	*	*	*	*	Acceptable
7121003	Regeneration Kickstart	10	*	*	*	*	/	*	Consultation
7121003	Regeneration & Economic Development	10	*	*	*	*	/	*	Consultation
7121004	Surplus Properties	15	*	*					
	Total Audit Days for Chief Executive's Department (not incl IT)	65							
	Chief Executive's Department: IT								
7221001	Cloud Solutions	15	*	*	*	*	*	*	Acceptable
7221003	Disaster Recovery and Business Continuity	15	*	/	/	/	/	/	Deferred to 2022/23
	Total Audit Days for Chief Executive's Department: IT	30							
	Communities								
7321001	Appointeeships	15	*	*	*	*			
7321002	Housing Voids	15	*	*	*	*			
7321003	Affordable Homes	15	*	*	*	*	*	*	Acceptable
7321004	Leisure Centres	20	*	*	*	*	*	*	Acceptable
7321005	Pembrey Ski Centre	5	*	*	*	*	*	*	High
7321006	Social Care	20	*						
	Total Audit Days for Communities	90							
	Corporate Services								
7421001	Financial Management Other	15	*	*	*	*	*	*	Low
7421002	Insurance	15	*	*	*				

	Total Audit Days for Corporate Services	30								
	Education & Children									
7521001	Residential Units	15	*	*	*	*	*			
7521002	School Meals Allergens	15	*	*	*	*	*			
7521003	Schools (incl School Questionnaires)	40	*	/	*	*	*	*		Assurance
7521004	Welfare Cards Follow Up	10	*	/	*	*	*	*		Consultation
7521005	Welsh For Adults	10	*	*	*	*	*	*		Acceptable
	Total Audit Days for Education & Children	90								
	Environment									
7621001	Building Control	15	*	*	*	*	*	*		High
7621002	Climate Change	15	*	*	*	*	*	*		High
7621003	Environmental Enforcement (e.g. fly tipping)	10	*	*	*	*	*	*		High
7621004	Fleet Management	10	*	*	*	*	*	*		Acceptable
7621005	Highway Maintenance/Road Safety	10	*	*	*	*				
7621006	Property	15	*	*	*	*	*	*		Acceptable
7621007	Waste	15	/	/	/	/	/	/		Deferred to 2022/23
	Total Audit Days for Environment	90								

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2022/23									
2022/23	% Plan Completion to Date	12.5%							
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Assurance Rating / Engagement Type
Fundamentals									
1122001	Capital Accounting including Fixed Asset Register	20							
1122002	Cash & Bank	15							
1122003	Creditor Payments	30							
1122004	Debtors System	20	*	*	*				
1122005	Housing Benefits	20							
1122006	Payroll System	30							
1122007	Pensions Payroll System	20	*	*	*				
1122008	VAT	15							
	Total Audit Days for Fundamentals	170							
Corporate Governance Assurance									
2122001	Annual Governance Statement/Corporate Governance Arrangements	20							
2122002	Regulatory Recommendations	10							
2122003	Data Protection	20							
2122004	Welsh Language Standards	20							
2122005	Freedom of Information	20							
2122006	Risk Management Arrangements	10							
	Total Audit Days for Corporate Governance Assurance	100							
COVID-19									
3122001	COVID-19 Duplication Checks and Payments	40	*	/	*				
3122002	COVID-19 Systems and Processes	20	*	/	*				
3122003	COVID-19 Working Groups	10	*	/	*				
	Total Audit Days for COVID-19	70							
Corporate Review Work									
4122001	CCC Companies	30							
4122002	Contract Management	20							
4122003	Procurement	20	*	*	*				
4122004	Safeguarding - Adults	10	*						
4122005	Safeguarding - Children	10	*						
4122006	Staffing Matters	20							
	Total Audit Days for Corporate Review Work	110							
Counter Fraud									
5122001	Fraud Prevention, Detection and Investigation	40	*	/	*				
5122002	Proactive Fraud Testing	20	*	/	*				
	Total Audit Days for Counter Fraud Work	60							

Grants & Certification									
6122001	Burry Port Harbour	10	*	/	*	*			
6122002	Children & Communities Grant	25	*	/	*				
6122003	RCSIG - Regional Consortia Support Improvement Grant (EIG) - EOY	15	*	*	*				
6122004	RCSIG - Regional Consortia Support Improvement Grant (EIG) - Q3	15							
6122005	Enable Grant	10	*	/	*				
6122006	Housing Support Grant - Homelessness	12							
6122007	Housing Support Grant - Rent Smart Wales	10							
6122008	Housing Support Grant - Supporting People	13							
6122009	Local Authority Education Grant	20							
6122010	Other Grants (where assurance is required for sign-off)	20							
6122011	Wales Pension Partnership	5	*	/	*	*	*	*	Accounts Return
6122012	Post 16 Grant	10							
6122013	Pupil Deprivation Grant - EOY	15	*	*					
6122014	Pupil Deprivation Grant - Q3	15							
6122015	Trust Funds - Arbour Stephens	5	*	*					
6122016	Trust Funds - Dyfed Welsh Church Fund	5	*	*					
6122017	Trust Funds - Minnie Morgan	5	*	*					
6122018	Trust Funds - Oriol Myrddin	5	*	*	*				
6122019	Regional Development Coordinator Grant	5	*	/	*				
	Total Audit Days for Grants & Certification	220							
Chief Executive's Department (not incl IT)									
7122001	Departmental Income	15	*	*	*				
7122002	Local Government & Elections Act	10							
7122003	Net Zero Carbon	20							
7122004	Regeneration & Economic Development: CRF	10							
7122005	Regeneration & Economic Development	10							
7122006	PMP: Workforce Planning	20							
	Total Audit Days for Chief Executive's Department (not incl IT)	85							
Chief Executive's Department: IT									
7222001	Cyber Security	15							
7222002	Disaster Recovery and Business Continuity	15							
	Total Audit Days for Chief Executive's Department: IT	30							
Communities									
7322001	Departmental Income	15	*	*	*				
7322002	Disabled Facilities Grants (DFGs)	15	*	*	*				
7322003	Disrepair Claims	15	*						
7322004	Leisure: Health, Fitness & Dryside portfolio	20							
7322005	Social Care (Assignment to be agreed)	20	*						
	Total Audit Days for Communities	85							
Corporate Services									
7422001	Departmental Income	15	*	*	*				
7422002	Corporate Credit Card	15							

	Total Audit Days for Corporate Services	30								
	Education & Children									
7522001	Departmental Income	15	*	*	*					
7522002	Youth Support Service Pre-paid Cards	15								
7522003	Schools Expenditure	30								
7522004	Schools (incl School Questionnaires)	20	*	*	*					
7522004	School Visits 1	10	*	*	*	*				
7522004	School Visits 2	10	*							
7522005	Welfare Cards	10								
	Total Audit Days for Education & Children	110								
	Environment									
7622001	Departmental Income	15	*	*	*					
7622002	Fleet Management	10								
7622003	Waste	15								
7622004	Planning: Development Management	20								
7622005	Property	15								
7622006	Asset Management	15	*	*	*					
	Total Audit Days for Environment	90								
	Additional									
8122001	Departmental Advisory Work	40	*	/	*					
8222001	Various Departmental Working Groups	40	*	/	*					
	Total Audit Days for Additional	80								

Mae'r dudalen hon yn wag yn fwriadol

DEPARTMENT	AUDIT REVIEW	AUDIT REF
Chief Executive's and Corporate Services	Payroll	1121004

BACKGROUND

The Authority pays over 8,500 employees amounting to approximately £196m. Payroll is a centralised function, and the Authority has an integrated Payroll and HR system operated through "Resource Link".

SCOPE

The review covered the internal controls in place for the payment of salaries and wages to ensure that:

- Recommendations from the previous audit report have been implemented;
- There are adequate documented procedures in place which are adhered to;
- Exception reports are generated and reviewed with queries dealt with appropriately;
- Access to standing data processing and programmes is restricted to appropriate personnel and amendments are properly authorised;
- Timesheets, overtime claims, advance payments, SSP, starters & leavers, variations to pay etc. have been properly authorised and data entered correctly;
- There is evidence of review of the Payroll Suspense account, and timely clearance of entries;
- Changes to employee data is appropriately authorised;
- Advance pays have been appropriately authorised;
- Appropriate BACS controls exist;
- Appropriate reconciliations are undertaken after payment runs;
- The payroll system is regularly reconciled to the main accounting system;
- Payroll Control review all expected reports, with anomalies reviewed;
- Individual departments verify the accuracy of employee standing data;
- System Controls are adequate and appropriate;
- Security of Controls is adequate and appropriate;
- The risk of fraud is considered, with adequate controls in place to mitigate this.

SUMMARY OF RESULTS

It is pleasing to report that the majority of key controls are in place and are operating effectively.

Some issues were, however, identified as a result of audit testing and are summarised below:

- An annual employee verification exercise is intended to be carried out, with Heads of Service / Head Teachers required to confirm the accuracy of a schedule of employees recorded on the payroll system for their areas of responsibility. This exercise for 2021/22 had been delayed; with Internal Audit advised that this is due to staffing issues within the section.

Employee certification schedules were sent out to 2 Service areas in June 2021, to 20 different Heads of Service/Managers; responses had only been received from 3 Managers at the time of the Audit.

- Financial Procedure Rules state that Chief Officers will determine those staff who have authority within their respective departments to certify changes, to include appointments, retirements, resignations, and dismissals. Internal Audit testing identified that checks are not always undertaken by the Payroll section to ensure that Officers submitting commencement and termination forms are on the authorised signatory list.
- Testing on a sample of overtime payments identified that evidence of Director approval was not available to support 4 of the 15 sampled payments.
- From the sample of 15 overtime payments, testing identified 3 instances where the incorrect date had been entered on ResourceLink.
- Guidance on the application processes for both Maternity and Paternity pay require employees to complete the application forms and submit to the Absence Team no later than the end of the 15th week before the week the baby is due. 6 of the 10 applications selected for testing were received after the date specified in the Policies. Internal Audit has been advised that this is due to delays in surgeries issuing MATB1 certificates.
- A sample of 10 unpaid absences was reviewed, with 1 instance identified of late notification. The Absence Team was notified in June 2021 of unpaid leave taken during an earlier period, with it then being too late to make a pay adjustment; it was agreed to recover the net overpayment from the employee's later pay.
- Testing undertaken on the Wages Suspense account identified an outstanding debt relating to overpaid salary on termination of employment.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	0	Acceptable
Priority 2 – Strengthen Existing Controls	3	
Priority 3 – Minor Issues	4	

DEPARTMENT	AUDIT REVIEW	AUDIT REF
Corporate Services	Creditor Payments	1121001
<p>BACKGROUND</p> <p>The Creditor Payments system is incorporated within the Authority's Financial Management System 'Agresso'.</p> <p>The value of payments processed through the Creditor system in 2020/2021 was approximately £1,857million with the number of invoices processed being approximately 412,036.</p> <p>SCOPE</p> <p>The purpose of the Audit was to assess the extent to which there were adequate procedures and controls in place for the creditor payments' function, in particular:</p> <ul style="list-style-type: none"> • Recommendations in previous Internal Audit reports have been actioned; • Adequate documented policies / procedures exist; • There are effective controls over controlled stationary; • Adequate controls exist over the processing and authorisation of creditor payments; • Input controls are adequate; • Adequate controls exist over the creation & amendments to supplier accounts; • Periodic payments are adequately controlled; • Payments by Direct Debit are controlled appropriately; • Payments by BACS are controlled appropriately; • There are effective controls over urgent payment runs; • There are adequate controls in place in respect of invoices which are put on hold; • Systems are in place to ensure credit notes / balances are controlled and actioned appropriately; • Agreed performance indicators are being fully complied with; • The risk of fraud is considered, with adequate controls in place to mitigate this. <p>SUMMARY OF RESULTS</p> <p>It is pleasing to report that the majority of key controls are in place and are operating effectively.</p> <p>Some issues were, however, identified as a result of audit testing and are summarised below:</p> <ul style="list-style-type: none"> ➤ Audit testing identified that procedures for the creation and amendment of suppliers' details were not always fully complied with; with instances of forms not being completed appropriately, authorisations for changes not being received appropriately and one instance where there was no evidence that the bank details had been verified as correct prior to being updated. 		

- Testing of a sample of 10 urgent payment runs identified one instance where evidence was not available to demonstrate appropriate approval. Internal Audit has been advised that approval is always given via email prior to an urgent payment run, and these emails will be retained as evidence of prior approval in the future.
- The Authority has a target Performance Indicator (PI) of 93.5% for the payment of undisputed invoices within 30 days. A review of this PI has found that the set target was being achieved when looking at the overall average at the time of the Internal Audit review. Testing, however, identified that whilst some individual cost centres/departments are achieving the set PI, there are a number that are under-performing.
- Whilst it is pleasing to note that the value of credit balances currently held on the system has reduced, there are still a significant number of credit balances held on the system, some dating back to 2004. It is acknowledged that ongoing discussions are being held with the Head of Financial Services in order to appropriately address these historic credit balances.
- A review of parked invoices has identified that, whilst the number of parked invoices has reduced since the previous audit, 31 parked invoices remain. It is acknowledged that ongoing discussions are being held with the Head of Financial Services due to the complexity of the process in dealing with historic parked invoices, and to ensure that any action will result in an accurate reflection in the accounts.
- Testing of a sample of 10 payment runs identified one instance where the form had not been signed and dated as evidence of the required checks being undertaken.
- Audit testing undertaken on controlled stationary identified that an independent reconciliation has not been undertaken of order books since March 2021.
- The review of direct debits found that there has been no annual review undertaken since January 2021. In addition, Internal Audit identified new direct debits for two creditors, but documentation was only available to support one of these new direct debits.
- Testing of a sample of 10 expenditure transactions spread across all departments of the Authority identified 8 instances where a purchase order had not been raised when it would have been appropriate to do so. Internal Audit has been advised that the 'Achieving Purchase Order Compliance' Policy is due to be piloted imminently.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	0	Acceptable
Priority 2 – Strengthen Existing Controls	3	
Priority 3 – Minor Issues	6	

Mae'r dudalen hon yn wag yn fwriadol

Pwyllgor Llywodraethu ac Archwilio 15 Gorffennaf 2022

Adroddiad Blynyddol Archwiliad Mewnol 2021/22		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Mae angen yr Adroddiad Blynyddol i fodloni gofynion Safonau Archwilio Mewnol.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO		
Angen i'r Cabinet wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
Yr Aelod O'r Cabinet Sy'n Gyfrifol Am Y Portffolio: Cyng. A Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223 Cyfeiriad e-bost: HLPugh@sirgar.gov.uk
Awdur yr Adroddiad: Helen Pugh		

Governance & Audit Committee

15 July 2022

Internal Audit Annual Report 2021/22

This report provides an opinion of the adequacy and effectiveness of the Council's control environment for the year April 2021 to March 2022, based on the work undertaken in the 2021/22 Internal Audit Plan, agreed by the Governance & Audit Committee.

The following Report is attached:
Internal Audit Annual Report 2021/22

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: H L 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: H L 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
Internal Audit Plan 2021/22	AC 26-03-21	Agenda for Governance & Audit Committee on Friday, 26th March, 2021, 2.00 pm

Mae'r dudalen hon yn wag yn fwriadol

Cyngor Sir Gâr

Carmarthenshire County Council

Carmarthenshire County Council

Internal Audit Annual Report 2021-22

July 2022



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1. Introduction

Carmarthenshire County Council is subject to The Accounts and Audit (Wales) Regulations 2014 and therefore has a duty to make provision for Internal Audit in accordance with the Local Government Act 1972.

The Regulations state that the Responsible Finance Officer of the organisation shall maintain an adequate and effective internal audit of the accounts of that organisation. Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper economic, efficient and effective use of resources.

The Internal Audit Team operates in accordance with the Public Sector Internal Audit Standards (PSIAS). The PSIAS state that the 'Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.' This must be based upon an objective assessment of the framework of governance, risk management and control. It must also include an evaluation of the adequacy and effectiveness of controls in responding to risks within the governance, operations and information systems.

This report provides an opinion by the Chief Audit Executive (Head of Revenues and Financial Compliance), on the provisions of the PSIAS, for the year April 2021 to March 2022, based on the work undertaken in the 2021/22 Internal Audit Plan, agreed by the Governance & Audit Committee.

The annual opinion by the Chief Audit Executive contributes to the completion of the Annual Governance Statement (AGS), which forms part of the Annual Statement of Accounts.

2. Overall Opinion

No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance. This statement is intended to provide reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

In arriving at the overall opinion, the Chief Audit Executive has taken the following into account:

- The results of all work undertaken as part of the 2021/22 Internal Audit Programme;
- The results of follow-up action of Internal Audit Reviews from current and previous years;
- Assurance gleaned from attendance at and participation in various working groups within the Council;
- The acceptance of actions by Management (especially those deemed significant).

Based on the programme of audit work undertaken to assess the framework and application of governance, risk management and control, the annual opinion for 2021/22 is **ACCEPTABLE**.

There are clear governance arrangements with defined Management responsibilities and Committee Structures in place and the control framework is generally sound and operated reasonably consistently. The Authority has an established Constitution, has developed Policies and approved Financial Procedure Rules that provide advice and guidance to all staff and members. I am satisfied that sufficient work, on which assurance can be placed, has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of the Authority's framework of governance, risk management and control.

Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

3. Internal Audit

The Head of Revenues and Financial Compliance is responsible for ensuring the effective delivery of the Internal Audit function in accordance with the principles agreed with the Authority's Chief Financial Officer (Section 151 Officer) and in accordance with the Internal Audit Charter.

Where Internal Audit reviews are undertaken on functions headed by the Head of Revenues and Financial Compliance, resulting in a potential conflict of interest arising from reporting lines, an approved escalation protocol is followed to ensure conformance with the code of ethics, as required by the Public Sector Internal Audit Standards.

The Authority maintains an effective Internal Audit function. The Strategic and Annual Audit Plans are approved by the Governance & Audit Committee annually and regular reports are made to the Committee throughout the year on progress and any significant weaknesses identified.

4. Staffing

Internal Audit operates as a separate unit within the Revenues and Financial Compliance Division of the Corporate Services Department. The Head of Revenues and Financial Compliance is responsible for ensuring that the Internal Audit Service is delivered to a professional standard and in accordance with the Public Sector Internal Audit Standards.

The Principal Auditor is responsible for ensuring that the reviews set out in the Audit Plan are properly managed and that issues arising from individual reviews are properly reported on. The Principal Auditor is responsible for the day-to-day management of the

Internal Audit Staff and delivery of the Audit Plan as approved by the Governance & Audit Committee.

There were 9.8 Full Time Equivalent (FTE) staff on the establishment during 2021/22. This FTE figure includes the 1.0 FTE role undertaken by the Principal Auditor, whose role is to manage the function and thus not included in the Audit plan days.

Overall sickness accounted for a loss of 56 productive days, equating to approximately 3.2% of available productive days, compared to 1.8% the previous year, and 2.3% for 2018/19. During the year vacant posts accounted for the loss of 229 days.

5. Annual Audit Plan 2021/22

The 2021/22 Annual Plan was agreed at the Governance & Audit Committee on 26th March 2021. The Audit Plan was formulated considering the Authority's Corporate Risk Register and Departmental Risk Registers, in order to ensure appropriate coverage and consideration of the Authority's highest risks.

Alongside audit assignments undertaken as part of the plan, the Internal Audit team has undertaken work on other areas during the year; these include:

- Providing advice and guidance to departments and teams within the Council;
- Attendance at and participation in various working groups within the Council;
- Acting as a 'critical friend' to Council teams in the implementation of new processes and process changes;
- Providing certification certificates where required for Grants and Trust Funds;
- Providing audit services to external Clients, amounting to 107 audit days;
- Undertaking ad-hoc investigatory work;
- Undertaking analytical work, using Internal Audit Software, to identify potential duplicate grant claims, thus preventing erroneous payments being made.

86% of those reviews originally programmed were completed by 31st March 2022, thereby falling slightly short of the 90% target.

Recommendations arising from Internal Audit work are graded according to the risk levels of the weaknesses identified, with recommended actions as follows:

Priority 1 - Fundamental Weaknesses

Control issues to be addressed as a high priority. These relate to issues that are fundamental and material to the system of internal control at a service level.

Priority 2 - Strengthen Existing Controls

Action required to avoid exposure to significant risks. These relate to issues that procedures do exist but require strengthening.

Priority 3 - Minor Issues

Action required which should result in enhanced control or better value for money. These are issues arising that would, if corrected, improve the internal control environment

in general but are not vital to the overall system of internal control.

At the completion of each audit review an overall opinion as to the level of assurance that can be provided is given. Following each audit, report recipients are asked to complete an action plan showing whether they agree with the recommendations made and how they plan to implement them.

During the period April 2021 to March 2022 a total of 119 recommendations have been made, these include recommendations made in Draft Reports at the time of this Report. All recommendations are discussed and agreed with the relevant service departments.

The Reports outcomes are summarised in Table 1 below.

Table 1: Analysis of Recommendations

Ratings	2021/22 Number of Recommendations	2020/21 Number of Recommendations
Priority 1 *** Fundamental Control Issues to be addressed as a High Priority	3	1
Priority 2 ** Control Issues required to strengthen existing procedures	80	85
Priority 3 * Minor issues	36	16

Of the 102 recommendations made in 2020/21, actions to address 95% were on target, complete or in progress by the year end. Actions to address five recommendations remained outstanding and were raised again during the 2021/22 audit reviews; details are as follows:

Report	Brief description of issue	Current Position
Payroll	Certification exercise not complete.	Whilst the agreed action of commencing the exercise in May 2021 was completed, the issue has been raised again during this year's review.
Payroll	Overtime – evidence not always available to demonstrate that Director approval had been received, as appropriate.	Whilst the agreed action of holding discussions in relation to the issue with key personnel was completed, the issue has

		been raised again during this year's review.
Payroll	Authorised Transactions – checks not always undertaken to ensure payroll requests had been received from authorised officers.	Whilst the agreed action of issuing a reminder to staff was completed, the issue has been raised again during this year's review.
Creditor Payments	Credit Balances – historic credit balances uncleared.	Now keeping up to date with new ones coming in, but historic balances are yet to be cleared.
Creditors Payments	Parked Invoices – historic parked invoices uncleared.	Now keeping up to date with new ones coming in, but historic invoices are yet to be cleared.

The Governance & Audit Committee is kept informed of the progress of Internal Audit reviews and significant issues brought to their attention as necessary.

Table 2 below summarises the Priority 1 Fundamental Issues previously brought to the Governance & Audit Committee's attention, where update information has been formally requested by the Committee.

Table 2: Priority 1 - Fundamental Issues previously reported to Audit Committee

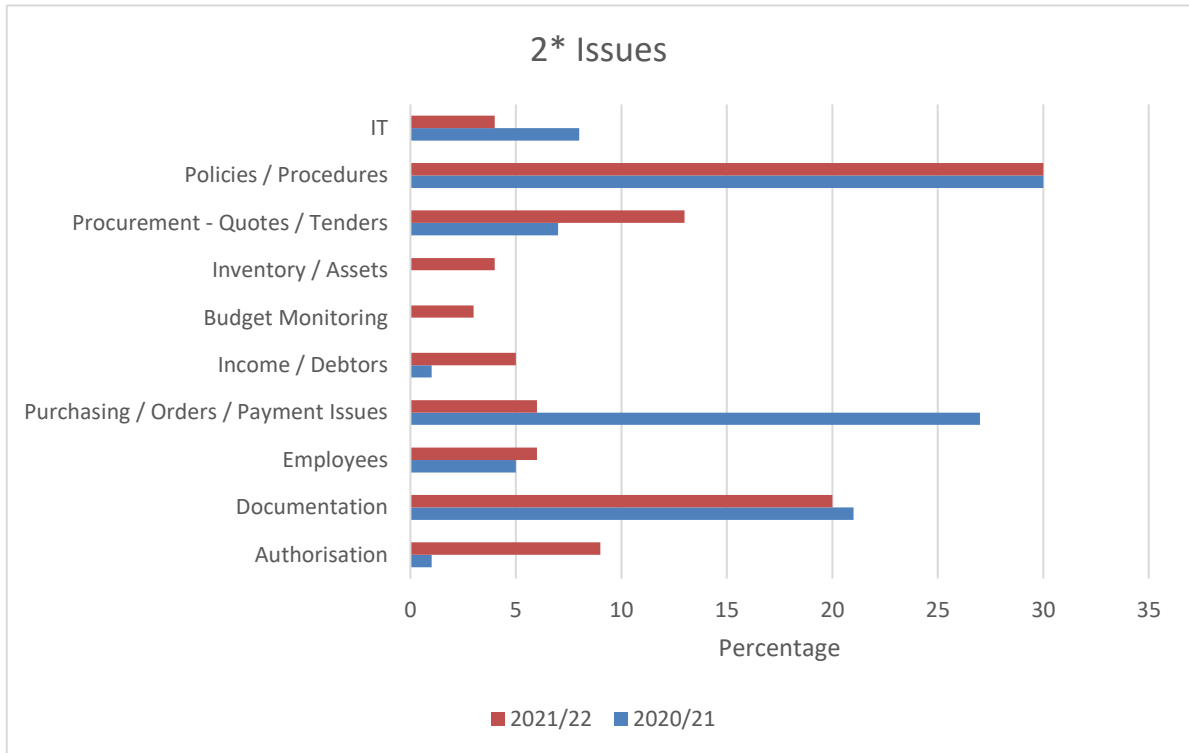
Review	Follow-up of previous 3* Issues requested by Audit Committee	Update
Business Support – Pool Cars	The recharge rate for the use of pool cars fluctuates each month, with the pence per mile calculation being dependent on the number of miles driven in the pool cars for that month, together with any ancillary costs incurred, such as ad hoc repairs or breakdown assistance, for example. All users are charged the same monthly pence per mile	Reported to Audit Committee June 2019 At the June 2019 meeting, the Audit Committee requested that an update be brought to the Committee following conclusion of the TIC review on Pool Cars which was underway.

	rate, regardless of whether the electric or fuel cars have been used.	<p>Current position: Due to the Covid-19 pandemic, the TIC review on Pool Cars was put on hold. The use of Pool Cars is now being considered as part of the Better Ways of Working Project.</p>
Schools' Deficits & Surpluses	<p>Internal Audit identified concerns in relation to the lack of developed policy and procedure documents for the monitoring, review and controlling of school budgets; with no standardised approach and little consistency in the decision-making process for the approval of deficit licences and spending plans.</p> <p>Unapproved deficits were found to have been running for some years in a number of schools in the sample reviewed.</p>	<p>Reported to Audit Committee January 2020.</p> <p>At the January 2020 meeting, the Audit Committee, requested that an update be brought in 6 months' time.</p> <p>Due to Covid-19, the update to the Committee was delayed.</p> <p>At the July 2021 meeting, the Governance & Audit Committee requested that an update be brought in 12 months' time</p> <p>Current position: Update to be presented to the Governance & Audit Committee at the July 2022 meeting.</p>
Arboriculture Works and Arboriculture Consultancy Framework	<p>Internal Audit identified significant procedural weaknesses in the operation of the framework:</p> <ul style="list-style-type: none"> - Orders were not always raised as appropriate; where orders were raised, there was insufficient detail recorded. Verbal orders were also being placed. - There was no evidence of checks being undertaken on the 	<p>Reported to Governance & Audit Committee July 2021. Governance & Audit Committee requested that the Framework be audited again, with the results reported back to the Committee.</p> <p>Current position: Internal Audit review of the Arboriculture Works and Arboriculture Consultancy Framework currently underway.</p>

	<p>quality of work completed.</p> <ul style="list-style-type: none"> - Invoices were not checked prior to being signed for approval. For 14 of a sample of 15 invoices tested, the price charged exceeded the estimated price. The total price exceeded for the 14 invoices was £23,025. 	
Domestic Boiler Servicing & Remedial Framework	<p><u>Report was not publicised.</u> The Committee considered a report detailing the findings of an Internal Audit review of the Domestic Boiler Servicing & Remedial Framework; the overall objective of which was to provide an opinion on the appropriateness of the allocation of work relating to the Domestic Boiler Servicing & Remedial Framework.</p>	<p>Reported to Governance & Audit Committee December 2021. The Committee did not request a further update.</p> <p>Current position: No further update to the Governance & Audit Committee. Internal investigation complete.</p>
Garreg Lwyd Residential Unit	<p><u>Report was not publicised.</u> The Committee considered a report detailing the outcome of an Internal Audit review of Garreg Lwyd Residential Unit which had been undertaken to assess the controls and procedures in place in relation to Financial Management.</p>	<p>Reported to Governance & Audit Committee December 2021. Governance & Audit Committee requested an update be provided at the March 2022 meeting.</p> <p>Current position: Internal Audit review of the Authority's Children's Residential Units currently underway.</p>

2* Issues

The graph below shows the categorisation of the 2* issues raised in 2021/22 and compared to 2020/21.



As can be seen, the majority of 2* issues raised during the year relate to Policies/Procedures and Documentation. The concerns raised were mainly in relation to:

- Non-compliance with current policies and procedures;
- Policies not being applied consistently; and
- Documentation not being available to evidence decisions made.

During the course of audit reviews, the Internal Audit team considers not only the issues identified, but also the root cause of the issues, enabling better understanding of why the matters arise and, therefore, a better understanding of how they should be dealt with in order to prevent them occurring in the future.

Further to the analysis above, each report notes what assurance we conclude for each review. The definitions are as follows:

Table 3: Description for Assurance Levels

Assurance Level	Description for Assurance Level
High	Good controls consistently applied Low risk of not meeting objectives Low risk of fraud, negligence, loss, damage to reputation
Acceptable	Moderate Controls, some areas of non-compliance with agreed controls Medium / low risk of not meeting objectives Medium / low risk of fraud, negligence, loss, damage to reputation
Low	Inadequate controls High Risk of not meeting objectives High risk of fraud, negligence, loss, damage to reputation

Considering Final and Draft Reports issued to date, the assurance levels gained are summarised in Table 4.

Table 4: Assurance

Level of Assurance	Number of 2021/22 Reports	Number of 2020/21 Reports
High	7	5
Acceptable	28	29
Low	3	1

The Final Internal Audit Reports once agreed with Heads of Service / Managers / Head Teachers are given to the appropriate Directors, Cabinet Members, Chair and Vice Chair of the Governance & Audit Committee and Chair of School Governing Bodies for them to fully understand the key findings of each review and to be made aware of all recommendations. Furthermore, all Internal Audit reports containing identified fundamental weaknesses are also provided to the Authority's Chief Executive, as well as to the Governance & Audit Committee.

All recommendations, agreed actions and responsible officers are recorded on the Carmarthenshire's PIMS electronic database system. This provides a place where all responsible officers and their Senior Managers can access and review their recommendations, as well as providing Internal Audit with a tool to monitor and review actions.

6. Annual Governance Statement (AGS)

The Governance Statement for the year ended 31st March 2022 forms part of the Statement of Accounts. The Annual Governance Statement explains how the Authority has complied with the various elements of the Governance Framework.

The Annual Governance Statement 2021/22 has been signed by both the Leader and Chief Executive and is presented within the Statement of Accounts for 2021/22.

A Corporate Governance Group comprising two Cabinet Members and key officers has been established to inform and monitor progress on issues affecting Governance. The Chair of the Governance & Audit Committee also attends as an observer.

The Group has met throughout the year and the Minutes have been referred to Governance & Audit Committee.

7. Quality Assurance

The Public Sector Internal Audit Standard (PSIAS) became effective from 1st April 2013 and introduced a requirement for an external quality assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.

An external quality assessment of the Internal Audit service is currently being undertaken; the results of which will be reported to the Governance & Audit Committee upon conclusion of the assessment. The previous external quality assessment, which was completed in March 2018, concluded that the Internal Audit Service is generally conforming. A total of six recommendations were made as part of the external assessment; actions to address each of these recommendations has been completed.

Internal Audit continues to undertake quality assurance reviews as required by the Public Sector Internal Audit Standards (PSIAS) 2013 and has in place a Quality Assurance and Improvement Programme (QAIP). A QAIP is an ongoing programme intended to increase the quality and value of Internal Audit services. Elements detailed within the QAIP include our approach to reviews, the supervision of assignments, peer reviews and the policies and procedures followed to ensure an efficient and effective internal audit service.

Internal Auditors complete an "*Ethical Standards Declaration*" for each review they undertake. This declares that there are no issues that may affect their independence,

objectivity and delivery of the review and that they have not conflicted with the principles detailed within the corporate “*Employee Declaration*” document.

8. Fraud

Internal Audit's direct responsibility for providing an ongoing fraud detection and prevention service is restricted to non-benefit fraud. There is a Specialist Unit within the Revenues team of the Revenues and Financial Compliance Division, which deals with all Benefit Fraud.

The Anti-Fraud and Anti-Corruption Strategy was approved by the Governance & Audit Committee on 16th October 2020.

Internal Audit aims to provide a pro-active approach to fraud and staff are mindful of the potential for fraud in relation to all systems under review. All Internal Audit staff have received fraud awareness training.

The Authority participates in the National Fraud Initiative (NFI) exercise, where data on Payroll, Creditors, Housing Benefit, Pensions, Insurance Claims, Blue Badges and VAT issues are matched nationally every 2 years to identify potential individual frauds. The exercise reviewing data nationally across Local Authorities and other Public Sector Organisations was undertaken in 2021/22.

Internal Audit undertakes a pro-active analysis of financial transactions linked to Payroll and Creditors to identify any potential anomalies for further investigation. The results of the analysis are reviewed and used to identify possible system weaknesses.

An annual Anti-Fraud and Anti-Corruption Report is produced, providing a summary of the activities of the Council's Anti-Fraud functions. The 2021/22 report will be presented to the Corporate Management Team and to the Governance & Audit Committee.

9. Service Risk Areas

The following Service Risk Areas are considered areas for attention during 2022/23:

9.1 Procurement

Carmarthenshire County Council spends more than £238 million annually with external organisations and has a duty to make sure that this spending represents value for money for the residents of the County through efficient and effective procurement policies and practices.

Internal Audit has a positive working relationship with the Corporate Procurement Unit and will continue to provide advice on risk, controls and systems in order to ensure efficient and effective procurement policies and practices are maintained.

9.2 Tackling Poverty

The Council has a set of well-being objectives, which correlate with the 7 national well-being goals in the Well-being of Future Generations Act (Wales) 2015. The Council's well-being objective number 4 is: *Tackle poverty by doing all we can to prevent it, help people into work & improve the lives of those living in poverty.*

Poverty and deprivation have serious detrimental effects across all aspects of well-being. It limits the opportunities and prospects for children and young people, damages the quality of life for families and communities.

Poverty can be a barrier to full participation in society and is too often an intergenerational experience which poses a significant threat to experiencing positive well-being both now and in the future.

It is reported that 33.8% (27,691) of households in Carmarthenshire can be defined as living in poverty.

The Council is striving to better understand the challenges facing the county and develop a focused plan to respond accordingly; looking at this across the spectrum of Council and partner services with a focus on key geographical areas and population groups who face particular disadvantages.

Internal Audit will consider the fulfilment of the well-being objectives in its work.

9.3 Climate Change

Carmarthenshire County Council expresses a commitment to tackling climate change and acknowledges that the Council has a significant role to play in both further reducing its own greenhouse gas emissions and providing the leadership to encourage residents, businesses and other organisations to take action to cut their own carbon footprint.

In February 2019, the Council declared a climate emergency, and made a commitment to becoming a net zero carbon Local Authority by 2030. Carmarthenshire County Council has since been the first Local Authority in Wales to publish a net zero carbon action plan, which was endorsed by full Council in February 2020.

Internal Audit will consider functions relating to climate change as part of this year's Internal Audit plan.

9.4 Cyber Risk

The Digital Technology Strategy (2022-2025) documents that securing the Council's infrastructure and systems has always been important, however since the pandemic and the move to remote working, there has been a 935% increase in double-extortion ransomware attacks and a 600% increase in cyber-crime in general. It is therefore key that the Council is pro-active and equipped to deal with emerging threats, in terms of underlying infrastructure required to secure systems and also staff awareness and training, cyber incident exercises and procedures.

Internal Audit will consider Cyber Security as part of this year's Internal Audit plan.

9.5 Financial Pressures

Local Authorities play a central role in governing Wales as they provide the local leadership and services necessary for their communities.

Continued austerity and sustained budget cuts are placing council services under huge financial pressure. With less money and higher costs, the risk assessment process and appropriate prioritisation of tasks will be of paramount importance to eliminate or reduce potential implications on service delivery.

Helen L Pugh
Head of Revenues and Financial Compliance

8th July 2021

Mae'r dudalen hon yn wag yn fwriadol

**Pwyllgor Llywodraethu ac Archwilio
15 Gorffennaf 2022**

Diweddariad Rhaglen Waith Archwilio Cymru	
Y Pwrpas: I nodi Diweddariad Rhaglen Waith Archwilio Cymru.	
Yr argymhellion / penderfyniadau allweddol sydd eu hangen: Nodi Diweddariad Rhaglen Waith Archwilio Cymru.	
Y rheswm/rhesymau dros yr argymhelliad: Nodi Diweddariad Rhaglen Waith Archwilio Cymru.	
Angen ymgynghori â'r Pwyllgor Craffu perthnasol NAC OES	
Angen i'r Cabinet wneud penderfyniad	NAC OES
Angen i'r Cyngor wneud penderfyniad	NAC OES
YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:- Y Cyngorydd Alun Lenny	
Y Gyfarwyddiaeth: Gwasanaethau Corfforaethol	
Awdur yr Adroddiad: Archwilio Cymru	

Governance & Audit Committee

15 July 2022

Audit Wales –Work Programme Update

SUMMARY

To provide an update on the Audit Wales Work Programme.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Rhaglen Waith ac Amserlen Archwilio Cymru – Cyngor Sir Caerfyrddin

Diweddariad Chwarterol: 31 Mawrth 2022

Ymgynghoriad ar y Rhaglen Waith

Ar ddechrau mis Mawrth 2022, lanswyd ymgyngoriad gennym ar raglen waith yr Archwilydd Cyffredinol ar gyfer 2022-23 a thu hwnt. Fe wnaethom ofyn am ymatebion erbyn 8 Ebrill 2022, os yn bosibl, ond byddwn yn ystyried ymatebion a ddaw i law ar ôl yr amser hwn fel gwybodaeth ar gyfer ein gwaith parhaus o gynllunio'r rhaglen waith. Rydym wedi cylchredeg yr ymgynghoriad yn eang ymhlith ein rhanddeiliaid.

Crynodeb Archwilio Blynyddol

Disgrifiad	Amserlen	Statws
Adroddiad yn crynhoi'r gwaith archwilio a gwblhawyd ers y Crynodeb Archwilio Blynyddol diwethaf, a gyhoeddwyd ym mis Ionawr 2021.	Ionawr 2022	Cyhoeddi adroddiad

Gwaith Archwilio Ariannol

Disgrifiad	Cwmpas	Amserlen	Statws
Archwilio datganiad o gyfrifon 2020-21 y Cyngor	Derbyniwyd datganiad cyfrifon drafft y Cyngor ar gyfer 2020-21 ar 2 Gorffennaf 2021.	Ionawr 2021 i Fedi 2021	Archwiliad wedi'i gwblhau. Datganiad o Gyfrifon a

Disgrifiad	Cwmpas	Amserlen	Statws
Archwiliad o ddatganiad cyfrifon 2020-21 y Cyngor Pensiwn	Derbyniwyd datganiad cyfrifon drafft y Gronfa Pensiwn ar gyfer 2020-21 ar 30 Gorffennaf 2021.	Ionawr 2021 i Hydref 2021	lofnodwyd gan ACC 27 Medi 2021 Archwiliad wedi'i gwblhau. Datganiad o Gyfrifon a lofnodwyd gan ACC 19 Medi 2021
Gwaith Archwilio Hawliad grant 2020-21	Gofynnwyd i ni wneud gwaith ardystio ar yr hawliadau grant canlynol gan y Cyngor: <ul style="list-style-type: none"> • Cymhorthdal Budd-dal Tai • Ffurflen Cyllideb gyfun y GIG • Trosglwyddiadau Arian y GIG • Ffurflen ardrethi annomestig genedlaethol Ffurflen Pensiwn Athrawon	Hydref 2021 i Ionawr 2022	Mae'r prif waith archwilio wedi'i gwblhau, yn aros am ymatebion i ymholiadau ac yn clirio adroddiadau.

Gwaith Archwilio Perfformiad

Astudiaethau cenedlaethol llywodraeth leol sydd wedi eu cynllunio/ar y gweill

Astudiaeth	Cwmpas	Amserlen	Statws	Gwaith maes wedi'i gynllunio yng Nghyngor Sir Caerfyrddin
Taliadau Uniongyrchol	Adolygiad o sut mae awdurdodau lleol yn rheoli ac yn hybu'r defnydd o daliadau Uniongyrchol	Cyhoeddi Ebrill 2022	Cyhoeddiad	Na – gwaith sy'n cael ei gyflawni drwy'r Fforwm Taliadau Uniongyrchol a detholiad o gyfweiliadau i ddilyn.
Gwaith dilynol ar Bobl sy'n Cysgu Allan	Adolygiad o sut yr ymatebodd awdurdodau lleol i anghenion pobl sy'n cysgu allan yn ystod y pandemig yn dilyn adroddiad Archwilydd Cyffredinol Cymru ym mis Gorffennaf 2020.	Amherthnasol	Amherthnasol	Nid yw'r gwaith hwn yn mynd ymlaen yn 2021-22

Astudiaeth	Cwmpas	Amserlen	Statws	Gwaith maes wedi'i gynllunio yng Nghyngor Sir Caerfyrddin
Tlodi	Deall sut mae awdurdodau lleol yn sicrhau eu bod yn darparu eu gwasanaethau i leihau tlodi.	Hydref 2021 – Hydref 2022.	Gwaith maes	Oes – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor
Mentrau Cymdeithasol	Adolygiad o'r modd y mae awdurdodau lleol yn cefnogi ac yn defnyddio mentrau cymdeithasol i ddarparu gwasanaethau	Hydref 2021 – Hydref 2022	Gwaith maes	Ie – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor
Gwynwch cymunedol	Adolygiad o'r ffordd y gall awdurdodau lleol adeiladu mwy o wynwch o fewn cymunedau	Hydref 2021 – Hydref 2022	Gwaith maes	Oes – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor

Estyn

Gwaith arfaethedig Estyn 2021-22	Cwmpas	Amserlen	Statws
Arolygiadau Gwasanaethau Addysg Llywodraeth Leol	Mae Estyn wedi gweithio'n agos gyda Chyfarwyddwyr Addysg i adolygu eu canllawiau arolygu ar gyfer gwasanaethau addysg llywodraeth leol (GALIL) i adlewyrchu profiadau'r pandemig. Mae Estyn wedi arolygu tri awdurdod lleol yn ystod tymor yr hydref a thymor y gwanwyn. Mae adroddiadau Caerdydd a Merthyr Tudful wedi'u cyhoeddi a bydd adroddiad Torfaen yn cael ei gyhoeddi ar 18 Mai.	Mae arolygiadau GALIL i ailgychwyn o ddiwedd tymor yr hydref.	Amherthnasol
Adolygiad thematig Diwygio'r Cwricwlwm	Cwricwlwm i Gymru - sut mae consortia rhanbarthol ac awdurdodau lleol yn cefnogi ysgolion wedi ei gyhoeddi 24 Mawrth.	Casglu tystiolaeth ym mis Medi/Hydref – cyhoeddwyd ym mis Mawrth	Amherthnasol

Arolygiaeth Gofal Cymru (AGC)

Gwaith Cynlluniedig AGC 2021-22	Cwmpas	Amserlen	Statws
Gwiriad Sicrwydd Cenedlaethol 2020-21	Mae AGC bellach wedi cyhoeddi pob llythyr gwirio sicrwydd. Mae AGC wedi cyhoeddi ei adroddiad gwirio sicrwydd cenedlaethol sy'n tynnu sylw at ganfyddiadau ac argymhellion allweddol.	Cyhoeddwyd	Cyflawn
Rhaglen 2022-23	Bydd AGC yn cynnal rhaglen gylchol o wiriadau sicrwydd, gwiriadau gwella ac arolygiadau gwerthuso perfformiad.	Ebrill 2022 i Fawrth 2023	Ar waith
Adolygiad cenedlaethol	Cymorth i blant anabl a'u teuluoedd.	Cyhoeddwyd	Cyflawn
Datblygiad	Bydd AGC yn parhau i ddatblygu ei ddull o arolygu ac adolygu awdurdodau lleol. Bydd AGC yn ymgynghori ymhellach ynghylch ei dull gweithredu.	Mai i Fehefin 2022	Ar waith
Trefniadau Diogelu rhag Colli Rhyddid Adroddiad Monitro Blynyddol ar gyfer Iechyd a Gofal Cymdeithasol 2020-21	Wedi'i gwblhau	Mawrth 2021	Cyhoeddwyd

Gwaith Cynlluniedig AGC 2021-22	Cwmpas	Amserlen	Statws
Cyfarfod blynyddol gyda Chyfarwyddwyr Statudol y Gwasanaethau Cymdeithasol	Bydd AGC yn cyfarfod â'r holl Gyfarwyddwyr Gwasanaethau Cymdeithasol	Rhagfyr 2022 ac Ionawr 2023	Cynllunio
Adolygiad cenedlaethol o Gynllunio Gofal i blant a phobl ifanc sy'n ddarostyngedig i rag-achosion Amlinelliad Cyfraith Gyhoeddus	<p>Diben yr adolygiad</p> <p>Cynnig sicrwydd craffu allanol a hybu gwelliant o ran ansawdd ymarfer mewn perthynas â chynllunio gofal ar gyfer plant a phobl ifanc sy'n destun rhag-achos Amlinelliad Cyfraith Gyhoeddus</p> <p>Ystyried i ba raddau mae ymarfer wedi symud ymlaen ers cyhoeddi 'Adolygiad cenedlaethol o gynllunio gofal i blant a phobl ifanc sy'n ddarostyngedig i rag-achosion Amlinelliad Cyfraith Gyhoeddus' gan AGC a chyhoeddi Adroddiad gweithgor Amlinelliad Cyfraith Gyhoeddus 2021 gan gynnwys arweiniad i arfer gorau.</p>	Medi 2022	Cynllunio
Trefniadau Cydarolygiad Diogelu Plant	Dull traws-arolygiaeth. Maes i'w bennu.	Hydref 2022	Cynllunio

Gwaith Cynlluniedig AGC 2021-22	Cwmpas	Amserlen	Statws
Trefniadau Diogelu rhag Colli Rhyddid Adroddiad Monitro Blynyddol ar gyfer Iechyd a Gofal Cymdeithasol 2021-22	Yn dilyn cyhoeddi adroddiad 2020-21, mae cynlluniau yn mynd ymlaen ar gyfer yr adroddiad nesaf.	2022-23	Cynllunio
Gwiriad Sicrwydd Cafcass	Bydd AGC yn parhau i ddatblygu ei dull o arolygu ac adolygu Cafcass Cymru.	2022	Cynllunio

Adroddiadau cenedlaethol Archwilio Cymru ac allbynnau eraill a gyhoeddwyd ers 1 Ebrill 2021

Teitl yr adroddiad	Dyddiad cyhoeddi a dolenn i'r adroddiad
Offeryn Data Cynaliadwyedd Ariannol Llywodraeth Leol	Chwefror 2022
Cydweithio rhwng y Gwasanaethau Brys (gan gynnwys offeryn data)	Ionawr 2022
Comisiynu cartrefi gofal ar gyfer Pobl Hŷn	Rhagfyr 2021
Rhaglen Cartrefi Clyd Llywodraeth Cymru	Tachwedd 2021

Teitl yr adroddiad	Dyddiad cyhoeddi a doleri'r adroddiad
Gofalu am y Gofalwyr? Sut roedd cyrff y GIG yn cefnogi lles staff yn ystod pandemig COVID-19	Hydref 2021
Cynaliadwyedd Ariannol Llywodraeth Leol	Medi 2021
Ffeithlun cyfrifon cryno'r GIG	Medi 2021
Darlun o Wasanaethau Cyhoeddus ¹	Medi 2021
Adfywio Canol Trefi	Medi 2021
Cyllid myfyrwyr	Awst 2021
Offeryn data cyllid y GIG 2020-21	Mehefin 2021
Gweithredu rhaglen frechu COVID-19 yng Nghymru	Mehefin 2021
Trefniadau llywodraethu ansawdd ym Mwrdd Iechyd Prifysgol Cwm Taf Morgannwg– dilyniant	Mai 2021
Trefniadau llywodraethu Pwyllgor Gwasanaethau Iechyd Arbenigol Cymru	Mai 2021

¹ Cyhoeddwyd y prif adroddiad ar 15 Medi. Dros y chwe wythnos a ganlynodd, cyhoeddwyd pum sylwebaeth sector byr: [Darlun o lywodraeth leol](#), [Darlun o ofal iechyd](#), [Darlun o ofal cymdeithasol](#), [Darlun o ysgolion](#), [Darlun o addysg uwch ac addysg bellach](#).

Teitl yr adroddiad	Dyddiad cyhoeddi a dolen i'r adroddiad
Yn ôl eich Doethineb – Gwasanaethau Dewisol Llywodraeth Leol	Ebrill 2021
Caffael a Chyflenwi Cyfarpar Diogelu Personol ar gyfer Pandemig COVID-19	Ebrill 2021

Adroddiadau cenedlaethol Archwilio Cymru ac allbynnau eraill (gwaith ar y gweill/cynlluniedig)²

Teitl	Dyddiad cyhoeddi disgwylidig
Sylwebaeth ar gyfrifon Llywodraeth Cymru	I'w gadarnhau – mae cynlluniau ar gyfer y gwaith hwn wrthi'n cael eu hadolygu ar hyn o bryd
Gofal heb ei drefnu – offeryn data a sylwebaeth	Ebrill 2022
Trefniadau ar y cyd ar gyfer rheoli adnoddau iechyd cyhoeddus lleol	Ebrill 2022
Llywodraeth Cymru yn pennu amcanion llesiant	Mai 2022
Ymateb i COVID ac adferiad/rheoli grantiau Llywodraeth Cymru – cymorth i'r trydydd sector	Mai 2022
Diwygio'r cwricwlwm	Mai 2022
Offeryn data amseroedd aros y GIG a sylwebaeth ar ofal cynlluniedig	Mai 2022
Dilyniant System Wybodaeth Gofal Cymunedol Cymru	Mai 2022

² Byddwn yn parhau i adolygu ein cynlluniau'n gyson, gan ystyried yr amgylchedd allanol sy'n esblygu, ein blaenoriaethau archwilio, cyd-destun ein hadnoddau ein hunain a gallu cyrff archwiliedig i gyfathrebu â ni. Mae hyn yn cynnwys cynnal rhywfaint o hyblygrwydd er mwyn inni ymateb i ddatblygiadau ym mholsi Llywodraeth Cymru a meysydd sydd o ddiddordeb posibl i'r Pwyllgor Cyfrifon Cyhoeddus a Gweinyddiaeth Gyhoeddus newydd.

Teitl	Dyddiad cyhoeddi disgwylidig
Gwasanaethau orthopedig	Mai/Mehefin 2022
Diweddariad offeryn data cyllid y GIG	Mehefin 2022
Gweithlu Llywodraeth Cymru	Mehefin 2022
Asesiad o'r effaith ar gydraddoldeb	Gorffennaf 2022
Newid hinsawdd – adolygiad cychwynnol	Gorffennaf 2022
Seilwaith band eang/cynhwysiant digidol	Hydref 2022
Rheoli perygl llifogydd	Hydref 2022
Ymateb i COVID ac adferiad/rheoli grantiau Llywodraeth Cymru – arall	I'w gadarnhau
Tai fforddiadwy	I'w gadarnhau

Digwyddiadau a chyhoeddiadau y Gyfnewidfa Arfer Da sydd i ddod

Teitl	Dyddiad disgwylidig cyhoeddi/y digwyddiad
Darpariaeth Taliadau Uniongyrchol – gweminar yn trafod yr adroddiad sydd i ddod ar Ddarpariaeth Taliadau Uniongyrchol a sut y gallant fod yn rhan allweddol o weithredu egwyddorion Deddf Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014	6 Ebrill 2022 – cyhoeddir recordiad yn dilyn y digwyddiad.
Digwyddiad Newid Hinsawdd - (Teitl i'w gadarnhau) Gweminar yn trafod canfyddiadau sy'n dod i'r amlwg o'n hadolygiad cychwynnol o drefniadau cyrff cyhoeddus i ymateb i dargedau lleihau allyriadau carbon Llywodraeth Cymru ar gyfer 2030.	19 May 2022 (amodol)
Safbwyntiau COVID: Cyfres o sgysiau wedi eu recordio yn dysgu sut mae sefydliadau wedi addasu i'r cyfnod estynedig o ansicrwydd yn dilyn yr argyfwng COVID cychwynnol	Arfer Da Archwilio Cymru

Blogiau Diweddar Archwilio Cymru

Teitl	Cyhoeddiad
Seibergadernid – blwyddyn ymlaen	9 Chwefror 2022
Helpu i adrodd y stori drwy gyfrwng rifau (offeryn data cynladwyedd ariannol llywodraeth leol)	3 Chwefror 2022

Teitl	Cyhoeddiad
<u>Galwad am wybodaeth qliriach ynglŷn â gwariant ar newid yn yr hinsawdd</u>	2 Chwefror 2022
Y <u>gweithredoedd tu ôl i'r geiriau</u> (adeiladu gwytnwch cymdeithasol a hunanddibyniaeth mewn dinasyddion a chymunedau)	14 Ionawr 2022.
<u>Ysgolion Cymru yn wynebu her frawychus y gyfradd genedigaethau isaf mewn 100 mlynedd</u>	21 Rhagfyr 2021

**Pwyllgor Llywodraethu ac Archwilio
15 Gorffennaf 2022**

Cynllun Archwilio 2022 – Cyngor Sir Caerfyrddin

Y Pwrpas: I dderbyn adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

I dderbyn adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Y rheswm/rhesymau dros yr argymhelliad:

Yr Archwilydd Cyffredinol yw archwilydd Cyngor Sir Caerfyrddin ac mae'r cynllun hwn yn rhoi crynodeb o'r gwaith i'w gynnal i gyflawni ei gyfrifoldebau o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Angen ymgynghori â'r Pwyllgor Craffu perthnasol NAC OES

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:- Y Cyngorydd Alun Lenny

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Awdur yr Adroddiad:

Archwilio Cymru

Governance & Audit Committee

15 July 2022

2022 Audit Plan – Carmarthenshire County Council

SUMMARY

The Auditor General is the auditor for Carmarthenshire County Council and this plan summarises the work to be 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.

Cynllun Archwilio 2022 – Cyngor Sir Caerfyrddin

Dyddiad cyhoeddi: Gorffennaf 2022

Cyfeirnod y ddogfen: 2987A2022

Paratowyd y ddogfen hon fel rhan o'r gwaith a gyflawnwyd yn unol â swyddogaethau statudol.

Archwilio Cymru yw'r enw cyfunol anstatudol ar gyfer Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân y mae gan bob un ohonynt eu swyddogaethau cyfreithiol eu hunain. Nid yw Archwilio Cymru yn endid cyfreithiol ac nid oes gan hwn ei hun unrhyw swyddogaethau.

Nid yw 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 bydd cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddo, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r Cod adran 45 yn nodi'r arfer o ran trin ceisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn cysylltiad â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru, Archwilio Cymru a, phan fo'n berthnasol, yr archwilydd sy'n gweithredu ar ran yr Archwilydd Cyffredinol yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu ailddefnyddio'r ddogfen hon at Archwilio Cymru swyddog.gwybodaeth@archwilio.cymru.

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

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

Cynnwys

Cynllun Archwilio 2022

Ynglŷn â'r ddogfen hon 4

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Y ffi, y tîm archwilio a'r amserlen 10

Cynllun Archwilio 2022

Ynglŷn â'r ddogfen hon

- 1 Mae'r ddogfen hon yn nodi'r gwaith rwy'n bwriadu ei wneud yn ystod 2022 i gyflawni fy nghyfrifoldebau statudol fel eich archwilydd allanol ac i gyflawni fy rhwymedigaethau o dan y Cod Ymarfer Archwilio.

Fy nyletswyddau

- 2 Rwy'n cwblhau gwaith bob blwyddyn er mwyn cyflawni'r dyletswyddau canlynol.

Archwilio datganiadau ariannol

- 3 Bob blwyddyn, rwy'n archwilio datganiadau ariannol Cyngor Sir Caerfyrddin (y Cyngor) er mwyn sicrhau bod arian cyhoeddus yn cael ei gyfrifyddu'n briodol.

Gwerth am arian

- 4 Mae'n rhaid i'r Cyngor roi trefniadau ar waith i gael gwerth am arian ar gyfer yr adnoddau y mae'n eu defnyddio, ac mae'n rhaid i mi fod wedi fy modloni ei fod wedi gwneud hyn.

Egwyddor datblygu cynaliadwy

- 5 Mae angen i'r Cyngor gydymffurfio â'r egwyddor datblygu cynaliadwy wrth bennu ei amcanion llesiant a chymryd camau i'w cyflawni. Mae'n rhaid i'r Archwilydd Cyffredinol asesu i ba raddau y mae'n gwneud hyn.

Effaith COVID-19

- 6 Mae pandemig COVID-19 wedi cael effaith ddigynsail ar y Deyrnas Unedig ac ar waith sefydliadau'r sector cyhoeddus.
- 7 Er bod Cymru ar Lefel Rhybudd 0 y Coronafeirws ar hyn o bryd, bydd Archwilio Cymru yn parhau i fonitro'r sefyllfa a bydd yn trafod goblygiadau unrhyw newidiadau yn y sefyllfa gyda'ch swyddogion.

Archwilio datganiadau ariannol

- 8 Fy nghyfrifoldeb i yw cyhoeddi tystysgrif ac adroddiad ar y datganiadau ariannol. Mae hyn yn cynnwys:
 - barn ynglŷn â 'gwirionedd a thegwch' datganiadau ariannol y Cyngor ar gyfer y flwyddyn ariannol a ddaeth i ben 31 Mawrth 2022; ac

- asesiad ynghylch pa un a yw Adroddiad Naratif a Datganiad Llywodraethu Blynyddol y Cyngor wedi'u paratoi yn unol â Chod CIPFA a chanllawiau perthnasol a pha un a ydynt yn gyson â'r datganiadau ariannol ac â fy ngwybodaeth i am y Cyngor.
- 9 Yn ychwanegol at fy nghyfrifoldebau dros archwilio datganiadau ariannol y Cyngor, rwyf hefyd yn gyfrifol am:
- ardystio ffurflen i Lywodraeth Cymru sy'n darparu gwybodaeth am y Cyngor i gefnogi'r gwaith o baratoi Cyfrifon Llywodraeth Gyfan;
 - ymateb i gwestiynau a gwrthwynebiadau ynghylch y cyfrifon gan etholwyr lleol (codir ffoedd ychwanegol am y gwaith hwn, os bydd angen);
 - archwilio datganiadau ariannol Cyd-bwyllgor Rhanbarth Bargaen Ddinesig Bae Abertawe a Chronfa Bensiwn Dyfed (bydd cynlluniau archwilio ar wahân yn cael eu paratoi ar gyfer yr archwiliadau hyn);
 - archwiliad annibynnol o Awdurdod Harbwr Porth Tywyn a Chyd-bwyllgor Partneriaeth Pensiwn Cymru;
 - ardystio nifer o hawliadau a ffurflenni grant fel y cytunwyd gyda'r cyrff ariannu.
- 10 Nid wyf yn ceisio cael sicrwydd llwyr ynghylch gwirionedd a thegwch y datganiadau ariannol a'r nodiadau cysylltiedig ond rwy'n mabwysiadu cysyniad perthnasedd. Fy nod yw nodi camddatganiadau perthnasol, hynny yw, y rhai a allai beri i'r sawl sy'n darllen y cyfrifon gael ei gamarwain Bydd y lefelau sy'n peri i mi farnu bod camddatganiadau o'r fath yn berthnasol yn cael eu gwneud yn hysbys i'r Pwyllgor Llywodraethu ac Archwilio cyn cwblhau'r archwiliad.
- 11 Rwy'n barnu bod unrhyw gamddatganiadau islaw lefel fach iawn (a osodwyd ar berthnasedd o 5% yn rhai nad yw'n ofynnol i'r rhai sy'n gyfrifol am lywodraethu eu hystyried ac felly ni fyddaf yn adrodd arnynt.
- 12 Ni orfodwyd unrhyw gyfyngiadau arnaf o ran cynllunio cwmpas yr archwiliad hwn.
- 13 Byddaf hefyd yn cyflwyno adroddiad drwy eithriad ar nifer o faterion a nodir yn fanylach yn ein [Datganiad o Gyfrifoldebau](#), ynghyd â rhagor o wybodaeth am fy ngwaith.

Risgiau i archwilio'r datganiadau ariannol

- 14 Mae'r tabl canlynol yn nodi'r risgiau arwyddocaol yr wyf wedi'u nodi ar gyfer archwiliad y Cyngor.

Arddangosyn 1: risgiau i archwilio'r datganiadau ariannol

Mae'r tabl hwn yn crynhoi'r risgiau allweddol i archwilio'r datganiadau ariannol a nodwyd yng ngham cynllunio'r archwiliad.

Risg archwilio	Ymateb archwilio arfaethedig
Risgiau arwyddocaol	
<p>Mae'r risg y gallai rheolwyr ddiystyru rheolaethau yn bresennol ym mhob endid. O ganlyniad i'r modd anrhagweladwy y gallai diystyru o'r fath ddigwydd, ystyrir bod hon yn risg arwyddocaol [ISA 240.31–33].</p>	<p>Byddwn yn:</p> <ul style="list-style-type: none"> • profi priodoldeb y cofnodion yn y cyfnodolion ac addasiadau eraill a wnaed wrth baratoi'r datganiadau ariannol; • adolygu amcangyfrifon cyfrifyddu i ganfod unrhyw ogwydd; • gwerthuso'r sail resymegol dros unrhyw drafodiadau arwyddocaol y tu allan i fusnes arferol.
<p>Mae cyfrif am Eiddo, Offer a Chyfarpar ac Asedau Anniriaethol yn faes heriol yn y cyfrifon.</p> <p>Yng ngoleuni'r ansicrwydd ynghylch gwerthoedd y farchnad ar gyfer asedau ers dechrau'r pandemig a chostau cynyddol o ran adeiladu, mae perygl y gallai gwerth cario asedau a adroddwyd yn y cyfrifon fod yn sylweddol wahanol i werth presennol asedau ar 31 Mawrth 2022. Yn benodol, gall hyn fod yn wir pan fo asedau wedi'u prasio ar sail dreigl ac nid ar ddiwedd y flwyddyn ariannol.</p>	<p>Byddwn yn adolygu rhaglen prasio asedau y Cyngor i weld pryd y cafodd grwpiau unigol o asedau eu prasio ac yn ceisio cadarnhau nad yw prisiau a gynhaliwyd cyn 31 Mawrth 2022 yn sylweddol wahanol i werth presennol asedau ar ddiwedd y flwyddyn.</p>

Risg archwilio	Ymateb archwilio arfaethedig
Risgiau archwilio eraill	
<p>Prif brosiect Bargen Ddinesig Bae Abertawe sy'n cael ei arwain gan Gyngor Sir Caerfyrddin fydd Pentref Gwyddor Bywyd a Llesiant Pentre Awel. Cyfanswm y buddsoddiad ar gyfer y prosiect hwn yw £200 miliwn gyda chyfanswm y contract ar gyfer 2022-23 yn £87 miliwn. Bydd £40 miliwn o gyfanswm buddsoddiad y prosiect yn cael ei dalu o Gyllid Llywodraeth Cymru. Mae'r prosiect ar y cam cyn-adeiladu ar hyn o bryd, gyda'r dyluniad manwl a'r pris yn cael eu cwblhau. Bydd gan y prosiect sylweddol hwn risgiau ariannol, llywodraethu a chyflawni.</p>	<p>Bydd fy nhîm yn adolygu'r contract yr ymrwymwyd iddo ac yn archwilio unrhyw ddatgeliadau a wnaed yn y datganiadau ariannol mewn cysylltiad â phrosiect Pentre Awel.</p>
<p>Mae pandemig COVID-19 wedi cael effaith sylweddol ar beryglon camddatganiad perthnasol a ffurf a dull fy archwiliad. Mae Llywodraeth Cymru wedi darparu ffrydiau cyllid amrywiol i'r Cyngor. Mewn rhai achosion, mae'r arian hwn yn rhoi cymorth ariannol i'r Cyngor ei hun. Mewn achosion eraill, mae'r arian wedi'i weinyddu gan y Cyngor, gan wneud taliadau i drydydd partïon ar ran Llywodraeth Cymru. Mae'r taliadau wedi'u darparu drwy nifer o gynlluniau gwahanol yn ystod 2021-22 ac mae'r symiau dan sylw yn berthnasol i'r cyfrifon. Mae perygl o driniaeth gyfrifyddu anghywir ar gyfer cyllid COVID-19, h.y. prif drefniadau neu drefniadau asiantaeth.</p>	<p>Byddwn yn adolygu'r ffrydiau cyllid a gafwyd gan Lywodraeth Cymru ac yn cadarnhau'r driniaeth gyfrifyddu briodol gyda'r awdurdod.</p>

Archwilio perfformiad

- 15 Yn ogystal â fy Archwiliad o Ddatganiadau Ariannol, rwyf hefyd yn cynnal rhaglen o waith archwilio perfformiad i gyflawni fy nyletswyddau fel Archwilydd Cyffredinol fel

y nodir ym mharagraffau 4 a 5 mewn cysylltiad â gwerth am arian a datblygu cynaliadwy.

- 16 Mewn ymateb i'r pandemig, rwyf wedi mabwysiadu dull hyblyg o wneud fy ngwaith archwilio perfformiad o ran y pynciau a gwmpesir ac o ran methodoleg. Mae hyn wedi fy ngalluogi i ymateb i'r amgylchedd allanol sy'n symud yn gyflym a darparu mwy o adborth mewn amser real a hynny mewn ystod o fformatau.
- 17 Ar gyfer 2022–23, rwy'n bwriadu parhau â'r dull hwn i helpu i alluogi fy ngwaith i fod yn ymatebol ac yn amserol, a phan fo'n bosibl i rannu gwersi'n gyflymach. Fel rhan o'r dull hwn, rwy'n rhagweld y bydd cyfran sylweddol o fy rhaglen archwilio perfformiad leol yn parhau i gael ei chyflawni drwy'r Prosiect Sicrwydd ac Asesu Risg, a fydd yn mynd rhagddo drwy gydol y flwyddyn.
- 18 O ystyried y graddau uchel o gyffredinedd yn y risgiau sy'n wynebu cynghorau, rwyf hefyd yn bwriadu cyflawni nifer o brosiectau thematig sy'n archwilio risgiau sy'n gyffredin i bob cyngor.
- 19 Yn ystod 2020–21, ymgynghorais â chyrff cyhoeddus a rhanddeiliaid eraill ynghylch sut y byddaf yn ymdrin â fy nyletswyddau mewn cysylltiad â Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 o 2020–2025.
- 20 Ym mis Mawrth 2021, ysgrifennais at y cyrff cyhoeddus a ddynodwyd o dan y Ddeddf yn nodi fy mwriadau, sy'n cynnwys a) cynnal archwiliadau penodol o sut mae cyrff cyhoeddus wedi pennu eu hamcanion llesiant a b) integreiddio fy archwiliadau egwyddor datblygu cynaliadwy o gamau i gyflawni amcanion llesiant yn fy rhaglenni archwilio cenedlaethol a lleol.
- 21 Mae fy archwilyr yn cysylltu â'r Cyngor i gytuno ar yr amser mwyaf priodol i archwilio'r modd y pennir amcanion llesiant fel y nodir yn y cynllun archwilio hwn.
- 22 Bydd archwiliad o'r camau i gyflawni amcanion llesiant yn cael ei gynnal fel rhan o'r gwaith a nodir yn y cynllun archwilio hwn a chynlluniau archwilio olynol, gan arwain at fy adroddiad statudol o dan y Ddeddf yn 2025.
- 23 Ar gyfer 2022–23, mae fy ngwaith archwilio perfformiad yn y Cyngor wedi'i nodi isod.

Arddangosyn 2: rhaglen archwilio perfformiad 2022-23

Mae'r tabl hwn yn crynhoi'r rhaglen archwilio perfformiad ar gyfer 2022-23

Rhaglen archwilio perfformiad	Disgrifiad byr
Sicrwydd ac Asesu Risg	Prosiect i nodi lefel y sicrwydd archwilio a/neu pryd y gallai fod angen gwaith archwilio pellach o bosibl yn y dyfodol mewn cysylltiad â risgiau i'r Cyngor yn rhoi trefniadau priodol ar waith i sicrhau

Rhaglen archwilio perfformiad	Disgrifiad byr
	<p>gwerth am arian wrth ddefnyddio adnoddau a gweithredu yn unol â'r egwyddor datblygu cynaliadwy.</p> <p>Yng Nghyngor Sir Gaerfyrddin, mae'r prosiect yn debygol o ganolbwyntio'n benodol ar:</p> <ul style="list-style-type: none"> • Sefyllfa ariannol • Rheoli rhaglenni cyfalaf • Defnyddio gwybodaeth am berfformiad – gan ganolbwyntio ar adborth a chanlyniadau defnyddwyr gwasanaeth • Gosod amcanion llesiant
Adolygiad thematig – gofal heb ei drefnu	<p>Rydym yn bwriadu cynnal adolygiad traws-sector sy'n canolbwyntio ar lif cleifion y tu allan i'r ysbyty. Bydd yr adolygiad hwn yn ystyried sut mae'r Cyngor yn gweithio gyda'i bartneriaid i fynd i'r afael â'r risgiau sy'n gysylltiedig â darparu gofal cymdeithasol i gefnogi rhyddhau cleifion o'r ysbyty, yn ogystal ag atal derbyniadau i'r ysbyty. Bydd y gwaith hefyd yn ystyried pa gamau sy'n cael eu cymryd i ddarparu atebion tymor canolig i dymor hwy.</p>
Adolygiad thematig (i'w gadarnhau)	I'w gadarnhau yn dilyn yr ymgynghoriad y cyfeirir ato ym mharagraff 24 isod.
Gwaith lleol: Gwaith dilynol ar gynnydd y Cyngor wrth ymateb i'r argymhellion yn ein hadroddiad o'r adolygiad o'r gwasanaeth cynllunio	

- 24 Ym mis Mawrth 2022, cyhoeddais ymgynghoriad yn gwahodd sylwadau i lywio ein rhaglen waith archwilio yn y dyfodol ar gyfer 2022–23 a thu hwnt. Yn benodol, mae'n ystyried pynciau y gellir eu datblygu drwy ein harchwiliadau ac astudiaethau gwerth am arian cenedlaethol a/neu drwy waith archwilio lleol ar draws nifer o gyrff y GIG, llywodraeth ganolog a llywodraeth leol. Wrth i ni ddatblygu a chyflawni ein

rhaglen waith yn y dyfodol, byddwn yn rhoi themâu allweddol ar waith yn ein strategaeth pum mlynedd newydd, sef:

- darparu rhaglen archwilio strategol, ddeinamig ac o ansawdd uchel; a gefnogir gan
- dull o gyfathrebu a dylanwadu sydd wedi'i dargedu ac yn cael effaith sylweddol.

- 25 Lluniwyd y meysydd ffocws posibl ar gyfer gwaith archwilio yn y dyfodol a nodwyd gennym yn yr ymgynghoriad yng nghyd-destun tair thema allweddol o'n dadansoddiad [Darlun o Wasanaethau Cyhoeddus](#) yn hydref 2021, sef: byd sy'n newid; y pandemig sy'n parhau; a thrawsnewid y modd y cyflwynir gwasanaeth. Gwahoddwyd sylwadau hefyd ar feysydd posibl ar gyfer gwaith dilynol.
- 26 Byddwn yn rhoi'r wybodaeth ddiweddaraf am y rhaglen archwilio perfformiad drwy ein diweddariadau rheolaidd i'r Cyngor.

Ardystio hawliadau a ffurflenni grant

- 27 Gofynnwyd i mi hefyd ymgymryd â gwaith ardystio ar hawliadau grant y Cyngor, a fydd, rwy'n rhagweld, yn cynnwys Budd-daliadau Tai, Pensiwn Athrawon, ffurflenni Ardrethi Annomestig, Trosglwyddiadau Arian y GIG a ffurflenni cyllideb gyfunol y GIG.

Swyddogaethau archwilio statudol

- 28 Yn ogystal ag archwilio'r cyfrifon, mae gen i gyfrifoldebau statudol am gael cwestiynau ynghylch y cyfrifon a gwrthwynebiadau iddynt gan etholwyr lleol. Nodir y cyfrifoldebau hyn yn Neddf Archwilio Cyhoeddus (Cymru) 2004:
- Adran 30 Arolygu dogfennau a chwestiynau yn ystod archwiliad; ac
 - Adran 31 Yr hawl i wneud gwrthwynebiadau yn ystod archwiliad.
- 29 Gan fod y gwaith hwn yn adweithiol, nid wyf wedi ei ystyried yn y tabl ffioedd isod. Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl bryd hynny.

Y ffi, y tîm archwilio a'r amserlen

- 30 Mae fy ffioedd a'r amserlen arfaethedig ar gyfer cwblhau'r archwiliad wedi eu seilio ar y tybiaethau canlynol:
- darperir y datganiadau ariannol yn unol ag amserlen y bwriedir cytuno arni gan ystyried effaith COVID-19, i'r ansawdd disgwylidig ac maent wedi eu hadolygu'n gadarn i sicrhau ansawdd;
 - mae'r wybodaeth a ddarperir i gefnogi'r datganiadau ariannol yn unol â'r ddogfen y cytunwyd arni ar gyfer cyflawni archwiliadau;

- darperir ystafelloedd a chyfleusterau priodol i alluogi fy nhîm archwilio i gyflawni'r archwiliad mewn modd effeithlon;
- bydd yr holl swyddogion priodol ar gael yn ystod yr archwiliad;
- rydych wedi rhoi'r holl reolaethau a gwiriadau angenrheidiol ar waith i'w gwneud yn bosibl i'r Swyddog Cyllid Cyfrifol ddarparu pob sicrwydd y mae ei angen arnaf yn y Llythyr Sylwadau a gyfeiriwyd ataf; ac
- mae rhaglen waith arfaethedig yr Archwiliad Mewnol wedi'i chwblhau ac mae'r rheolwyr wedi ymateb i faterion a allai fod wedi effeithio ar y datganiadau ariannol; ac

31 Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl bryd hynny.

Ffi

32 Fel y nodir yn ein Cynllun Ffioedd 2022–23, mae ein cyfraddau ffioedd ar gyfer 2022–23 wedi cynyddu 3.7% o ganlyniad i'r angen i fuddsoddi'n barhaus mewn ansawdd archwilio ac mewn ymateb i bwysau cost cynyddol.

33 Nodir y ffi amcangyfrifedig ar gyfer 2022 yn **Arddangosyn 3**. Mae hyn yn gynydd o 2.9% o'i gymharu â'r ffi amcangyfrifedig yng Nghynllun Archwilio 2021.

34 Dylai'r ffi 'Archwilio cyfrifon' fod wedi cynyddu £6,806 eleni (i £190,752) yn unol â'r cyfraddau ffioedd uwch. Fodd bynnag, dim ond £4,684 yr ydym wedi cynyddu'r ffi. Mae'r £2,122 sy'n weddill wedi'i gynnwys yn ffi archwilio Cronfa Bensiwn Dyfed (y mae'r Cyngor yn ei weinyddu) er mwyn adlewyrchu'n well gost y gwaith sydd ei angen ar bob archwiliad. Adroddir ar hyn yng Nghynllun Archwilio Cronfa Bensiwn Dyfed. Effaith net hyn yw bod y ffioedd ar draws y Cyngor a'r Gronfa Bensiwn ond wedi cynyddu yn unol â'r cynnydd mewn cyfraddau ffioedd.

Arddangosyn 3: ffi archwilio

Mae'r tabl hwn yn nodi'r ffi archwilio arfaethedig ar gyfer 2022, yn ôl maes gwaith archwilio, ochr yn ochr â'r ffi archwilio amcangyfrifedig ar gyfer y llynedd.

Maes archwilio	Ffi arfaethedig (£) ¹	Ffi amcangyfrifedig y llynedd (£)
Archwilio cyfrifon ²	£188,630	£183,946
Gwaith archwilio perfformiad ³	£103,852	£100,390

¹ Nodiadau: Nid yw'r ffioedd a ddangosir yn y ddogfen hon yn cynnwys TAW, ac ni chodir hyn arnoch.

² Yn daladwy o fis Tachwedd 2021 hyd fis Hydref 2022

³ Yn daladwy o fis Ebrill 2022 hyd at fis Mawrth 2023.

Gwaith ardystio grantiau ⁴	£29,000	£28,000
Archwilio datganiad blynyddol Awdurdod Harbwr Porth Tywyn	£1,245	£1,200
Archwilio datganiad blynyddol cyd-bwyllgor Partneriaeth Pensiwn Cymru	£5,660	£5,448
Cyfanswm y ffi	£328,387	£318,984

35 Bydd y broses gynllunio yn un barhaus, ac efallai y bydd angen newid fy rhaglen o waith archwilio, ac felly fy ffi, os bydd unrhyw risgiau allweddol newydd yn dod i'r amlwg. Ni fyddaf yn gwneud unrhyw newidiadau heb eu trafod â'r Cyngor yn gyntaf.

36 Mae rhagor o wybodaeth ar gael yn: [Cynllun Ffioedd 2022–23](#).

Y tîm archwilio

37 Crynhoir prif aelodau fy nhîm, ynghyd â'u manylion cyswllt, yn **Arddangosyn 4**.

Arddangosyn 4: fy nhîm archwilio

Mae'r tabl hwn yn rhestru aelodau'r tîm archwilio lleol a'u manylion cyswllt.

Enw	Swyddogaeth	Rhif cyswllt	Cyfeiriad e-bost
Richard Harries	Cyfarwyddwr Ymgysylltu	07789 397018	richard.harries@archwilio.cymru
Jason Blewitt	Rheolwr Archwilio (Archwilio Ariannol)	07970 737478	jason.blewitt@archwilio.cymru
Anwen Worthy	Arweinydd Archwilio (Archwilio Ariannol)	02920 320629	anwen.worthy@archwilio.cymru
Non Jenkins	Rheolwr Archwilio (Archwilio Perfformiad)	02920 320500	non.jenkins@archwilio.cymru

⁴ Yn daladwy wrth i waith gael ei wneud.

Enw	Swyddogaeth	Rhif cyswllt	Cyfeiriad e-bost
Alison Lewis	Arweinydd Archwilio (Archwiliad Perfformiad)	02920 829314	alison.lewis@archwilio.cymru

38 Gallwn gadarnhau bod pob aelod o fy nhîm yn annibynnol arnoch chi a'ch swyddogion.

Amserlen

- 39 Dangosir y cerrig milltir allweddol ar gyfer y gwaith a nodir yn y cynllun hwn yn **Arddangosyn 5**.
- 40 Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn rhoi'r hawl i etholwyr ofyn cwestiynau a chyflwyno gwrthwynebiadau i'r Archwilydd Cyffredinol mewn cysylltiad â chyfrifon yr Awdurdod. Mae'r hawliau i ofyn cwestiynau a chyflwyno gwrthwynebiadau yn ystod archwiliad yn gysylltiedig â hawliau etholwyr i archwilio'r cyfrifon sydd hefyd wedi'u nodi yn Neddf 2004.

Arddangosyn 5: amserlen archwilio

Allbwn arfaethedig	Gwaith wedi'i wneud	Adroddiad wedi'i gwblhau
Cynllun Archwilio 2022	Ionawr – Mai 2022	Mehefin 2022
Gwaith archwilio Datganiadau ariannol: <ul style="list-style-type: none"> Adroddiad ar yr Archwiliad o'r Datganiadau Ariannol Barn ar y Datganiadau Ariannol Memorandwm Cyfrifon Ariannol 	Ionawr – Medi 2022	Medi/Hydref 2022 Medi/Hydref 2022 Medi/Hydref 2022

Allbwn arfaethedig	Gwaith wedi'i wneud	Adroddiad wedi'i gwblhau
<p>Gwaith archwilio perfformiad:</p> <ul style="list-style-type: none"> • Prosiect Sicrwydd ac Asesu Risg • Adolygiad Thematig – gofal heb ei drefnu • Adolygiad Thematig [i'w gadarnhau] • Gwaith dilynol ar gynnydd y Cyngor wrth ymateb i'r argymhellion yn ein hadroddiad ar yr adolygiad o'r gwasanaeth cynllunio 	Bydd amserlenni ar gyfer prosiectau unigol yn cael eu trafod gyda'r Cyngor a byddant yn cael eu nodi yn y sesiynau briffio prosiect penodol a gaiff eu creu ar gyfer pob darn o waith.	
Gwaith ardystio grantiau	Medi 2022 – Ionawr 2023	Ionawr 2023
<p>Gwaith archwilio ariannol arall</p> <ul style="list-style-type: none"> • Archwiliad annibynnol o Ddatganiad Blynyddol Awdurdod Harbwr Porth Tywyn 2021-22 • Archwiliad annibynnol o Ddatganiad Blynyddol Partneriaeth Pensiwn Cymru 2021-22 	<p>Medi 2022</p> <p>Mehefin – Gorffennaf 2022</p>	<p>Hydref 2022</p> <p>Gorffennaf 2022</p>
Crynodeb o'r Archwiliad Blynyddol	Amherthnasol	Rhagfyr 2022



Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

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Ffôn testun: 029 2032 0660

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Gwefan: www.archwilio.cymru

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

**Pwyllgor Llywodraethu ac Archwilio
15 Gorffennaf 2022**

Cynllun Archwilio 2022 – Cronfa Bensiwn Dyfed

Y Pwrpas: I dderbyn adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

I dderbyn adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Y rheswm/rhesymau dros yr argymhelliad:

Yr Archwilydd Cyffredinol yw archwilydd Cronfa Bensiwn Dyfed ac mae'r cynllun hwn yn rhoi crynodeb o'r gwaith i'w gynnal i gyflawni ei gyfrifoldebau o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Angen ymgynghori â'r Pwyllgor Craffu perthnasol NAC OES

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:- Y Cyngorydd Alun Lenny

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Awdur yr Adroddiad:

Archwilio Cymru

Governance & Audit Committee

15 July 2022

2022 Audit Plan – Dyfed Pension Fund

SUMMARY

The Auditor General is the auditor for the Dyfed Pension Fund and this plan summarises the work to be 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.

Cynllun Archwilio 2022 – Cronfa Bensiwn Dyfed

Blwyddyn archwilio: 2021-22

Dyddiad cyhoeddi: Mai 2022

Cyfeirnod y ddogfen: 2984A2022

Paratowyd y ddogfen hon fel rhan o'r gwaith a gyflawnwyd yn unol â swyddogaethau statudol.

Archwilio Cymru yw'r enw cyfunol anstatudol ar gyfer Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân â'u swyddogaethau cyfreithiol eu hunain. Nid yw Archwilio Cymru yn endid cyfreithiol ac nid oes gan hwn ei hun unrhyw swyddogaethau.

Nid yw 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 bydd cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddo, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r Cod adran 45 yn nodi'r arfer o ran trin ceisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn cysylltiad â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru, Archwilio Cymru a, phan fo'n berthnasol, yr archwilydd sy'n gweithredu ar ran yr Archwilydd Cyffredinol yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu ailddefnyddio'r ddogfen hon at Archwilio Cymru swyddog.gwybodaeth@archwilio.cymru.

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

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

Cynnwys

Cynllun Archwilio 2022

Crynodeb 4

Effaith COVID-19 4

Archwilio cyfrifon y gronfa bensiw 4

Ffi, tîm archwilio ac amserlen 5

Cynllun Archwilio 2022

Crynodeb

- 1 Mae'r ddogfen hon yn nodi'r gwaith rwy'n bwriadu ei wneud yn ystod 2022 i gyflawni fy nghyfrifoldebau statudol fel eich archwilydd allanol ac i gyflawni fy rhwymedigaethau o dan y Cod Ymarfer Archwilio i archwilio ac ardystio a yw datganiadau cyfrifyddu Cronfa Bensiwn Dyfed (y Gronfa Bensiwn) 'yn wir ac yn deg'.
- 2 Diben y cynllun hwn yw nodi fy ngwaith arfaethedig, pryd y caiff ei wneud, cost y gwaith a phwy fydd yn ei wneud.
- 3 Ni osodwyd unrhyw gyfyngiadau arnaf wrth gynllunio cwmpas yr archwiliad hwn.

Effaith COVID-19

- 4 Mae pandemig COVID-19 wedi cael effaith ddigynsail ar y Deyrnas Unedig ac ar waith sefydliadau'r sector cyhoeddus.
- 5 Er bod Cymru ar Lefel Rhybudd 0 y Coronafeirws ar hyn o bryd, bydd Archwilio Cymru yn parhau i fonitro'r sefyllfa a bydd yn trafod goblygiadau unrhyw newidiadau yn y sefyllfa gyda'ch swyddogion.

Archwilio cyfrifon cronfa pensiwn

- 6 Mae'r gwaith archwilio rwy'n ei wneud i gyflawni fy nghyfrifoldebau yn ymateb i fy asesiad o risgiau. Mae'r ddealltwriaeth hon yn caniatáu i ni ddatblygu dull archwilio sy'n canolbwyntio ar fynd i'r afael â risgiau penodol wrth roi sicrwydd i gyfrifon y Gronfa Bensiwn yn gyffredinol.
- 7 Nid wyf yn ceisio cael sicrwydd llwyr ynghylch gwirionedd a thegwch y datganiadau ariannol a'r nodiadau cysylltiedig ond rwy'n mabwysiadu cysyniad perthnasedd. Fy nod yw nodi camddatganiadau perthnasol, hynny yw, y rhai a allai beri i'r sawl sy'n darllen y cyfrifon gael ei gamarwain. Bydd y lefelau sy'n peri i mi farnu bod camddatganiadau o'r fath yn berthnasol yn cael eu gwneud yn hysbys i'r Pwyllgor Archwilio a Chraffu cyn cwblhau'r archwiliad.
- 8 Rwy'n barnu bod unrhyw gamddatganiadau islaw lefel fach iawn (a osodwyd ar berthnasedd o 5%) yn rhai nad yw'n ofynnol i'r rhai sy'n gyfrifol am lywodraethu eu hystyried ac felly ni fyddaf yn adrodd arnynt.
- 9 Byddaf hefyd yn cyflwyno adroddiad drwy eithriad ar nifer o faterion a nodir yn fanylach yn ein [Datganiad o Gyfrifoldebau](#), ynghyd â rhagor o wybodaeth am fy ngwaith.

Risgiau archwilio ariannol

- 10 Mae'r tabl canlynol yn nodi'r risgiau arwyddocaol yr wyf wedi'u nodi ar gyfer archwilio cyfrifon y Gronfa Bensiwn.

Arddangosyn 1: risgiau archwilio ariannol

Mae'r tabl hwn yn crynhoi'r risgiau archwilio ariannol allweddol a nodwyd yng ngham cynllunio'r archwiliad.

Risg archwilio	Ymateb archwilio arfaethedig
Risgiau arwyddocaol	
Mae'r risg y gallai rheolwyr ddiystyru rheolaethau yn bresennol ym mhob endid. O ganlyniad i'r modd anrhagweladwy y gallai diystyru o'r fath ddigwydd, ystyrir bod hon yn risg arwyddocaol [ISA 240.31-33].	Byddwn yn: <ul style="list-style-type: none">• profi priodoldeb y cofnodion yn y cyfnodolion ac addasiadau eraill a wnaed wrth baratoi'r datganiadau ariannol;• adolygu amcangyfrifon cyfrifyddu i ganfod unrhyw ogwydd; a• gwerthuso'r sail resymegol dros unrhyw drafodiadau arwyddocaol y tu allan i fusnes arferol

Swyddogaethau archwilio statudol

- 11 Yn ogystal ag archwilio'r cyfrifon, mae gen i gyfrifoldebau statudol am gael cwestiynau ynghylch y cyfrifon a gwrthwynebiadau iddynt gan etholwyr lleol. Nodir y cyfrifoldebau hyn yn Neddf Archwilio Cyhoeddus (Cymru) 2004:
- Adran 30 Arolygu dogfennau a chwestiynau yn ystod archwiliad; ac
 - Adran 31 Yr hawl i wneud gwrthwynebiadau yn ystod archwiliad
- 12 Gan fod y gwaith hwn yn adweithiol, nid wyf wedi cynnwys ffi amcangyfrifedig yn **Arddangosyn 2** isod. Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl bryd hynny.

Y ffi, y tîm archwilio a'r amserlen

- 13 Mae fy ffioedd ac amserlenni arfaethedig ar gyfer cwblhau'r archwiliad yn seiliedig ar y tybiaethau canlynol:

- darperir y datganiadau ariannol yn unol ag amserlen i'w chytuno, gan ystyried effaith COVID-19, i'r ansawdd disgwylledig ac wedi eu hadolygu'n gadarn i sicrhau ansawdd;
- mae'r wybodaeth a ddarperir i gefnogi'r datganiadau ariannol yn unol â'r ddogfen allbynnau archwilio y cytunwyd arni;
- darperir llety a chyfleusterau priodol i alluogi fy nhîm archwilio i gyflawni'r archwiliad mewn modd effeithlon;
- bydd yr holl swyddogion priodol ar gael yn ystod yr archwiliad;
- rydych wedi rhoi'r holl reolaethau a gwiriadau angenrheidiol ar waith i'w gwneud yn bosibl i'r Swyddog Cyllid Cyfrifol ddarparu pob sicrwydd y mae ei angen arnaf yn y Llythyr Sylwadau a gyfeiriwyd ataf; ac
- mae rhaglen waith arfaethedig yr Archwiliad Mewnol wedi'i chwblhau ac mae'r rheolwyr wedi ymateb i faterion a allai fod wedi effeithio ar y datganiadau ariannol.

Ffi

- 14 Fel y nodwyd yn ein Cynllun Ffioedd 2022-23, mae ein cyfraddau ffioedd ar gyfer 2022-23 wedi cynyddu 3.7% ar gyfartaledd, o ganlyniad i'r angen i fuddsoddi'n barhaus mewn ansawdd archwilio ac mewn ymateb i bwysau cost cynyddol.
- 15 Nodir y ffi amcangyfrifedig ar gyfer 2022 yn **Arddangosyn 2**. Mae hyn yn gynydd o 11.2% (£3,171) o'i gymharu â'ch ffi wirioneddol ar gyfer 2020. Mae rhan o'r cynnydd hwn o ganlyniad i'r cynnydd o 3.7% mewn cyfraddau ffioedd ar draws yr holl archwiliadau fel y nodir uchod (sef cyfanswm o £1,047). Mae'r gweddill o £2,124 (7.5%) wedi'i symud o brif ffi Cyngor Sir Caerfyrddin i adlewyrchu'n well gost y gwaith sydd ei angen ar bob archwiliad. Adroddir ar hyn yng Nghynllun Archwilio Cyngor Sir Caerfyrddin. Effaith net hyn yw bod y ffioedd ar draws y Cyngor a'r Gronfa Bensiwn wedi cynyddu yn unol â'r cynnydd mewn cyfraddau ffioedd yn unig.

Arddangosyn 2: ffi archwilio

Mae'r tabl hwn yn nodi'r ffi archwilio arfaethedig ar gyfer 2022, yn ôl maes gwaith archwilio, ochr yn ochr â'r ffi archwilio wirioneddol ar gyfer y llynedd.

Maes archwilio	Ffi arfaethedig (£) ¹	Ffi wirioneddol y llynedd (£)
Archwilio cyfrifon y gronfa bensiwn ²	31,465	28,294

¹ Nodiadau: Nid yw'r ffioedd a ddangosir yn y ddogfen hon yn cynnwys TAW, ac ni chodir hyn arnoch

² Yn daladwy o fis Tachwedd 2021 hyd at fis Hydref 2022.

- 16 Bydd cynllunio'n barhaus, ac efallai y bydd angen newid fy rhaglen o waith archwilio, ac felly fy ffi, os daw unrhyw risgiau newydd allweddol i'r amlwg. Ni fyddaf yn gwneud unrhyw newidiadau heb eu trafod yn gyntaf gyda Chyfarwyddwr y Gwasanaethau Corfforaethol.
- 17 Mae rhagor o wybodaeth am fy ngraddfeydd ffioedd a gosod ffioedd ar gael ar ein gwefan.

Y tîm archwilio

- 18 Crynhoir prif aelodau fy nhîm, ynghyd â'u manylion cyswllt, yn **Arddangosyn 3**.

Arddangosyn 3: fy nhîm archwilio

Mae'r tabl hwn yn rhestru aelodau'r tîm archwilio lleol a'u manylion cyswllt.

Enw	Swyddogaeth	Rhif cyswllt	Cyfeiriad e-bost
Richard Harries	Arweinydd Ymgysylltu	07789 397018	richard.harries@audit.cymru
Jason Blewitt	Rheolwr Archwilio (Archwiliad Ariannol)	07970 737478	jason.blewitt@audit.cymru
Anwen Deilwng	Arweinydd Archwilio (Archwiliad Ariannol)	02920 320629	anwen.worthy@audit.cymru

Amserlen

- 19 Dangosir y cerrig milltir allweddol ar gyfer y gwaith a nodir yn y cynllun hwn yn **Arddangosyn 4**. Fel y nodwyd yn gynharach, efallai y bydd angen adolygu'r amserlen yng ngoleuni datblygiadau gyda COVID-19.

Arddangosyn 4: amserlen archwilio

Allbwn arfaethedig	Gwaith wedi'i wneud	Adroddiad wedi'i gwblhau
Cynllun Archwilio 2022	Ionawr - Mai 2022	Mai 2022
Archwilio cyfrifon y gronfa bensiw: <ul style="list-style-type: none">• Adroddiad Archwilio Datganiadau Ariannol• Barn ar y Datganiadau Ariannol	Mai - Hydref 2022 Hydref 2022	Hydref 2022 Hydref 2022

- 20 Gallwn gadarnhau bod pob aelod o'r tîm yn annibynnol arnoch chi a'ch swyddogion. Yn ogystal, nid wyf yn ymwybodol o unrhyw wrthdaro buddiannau posibl y mae angen i mi dynnu eich sylw ato.



Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: info@audit.cymru

Gwefan: www.archwilio.cymru

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

**Pwyllgor Llywodraethu ac Archwilio
15 Gorffennaf 2022**

Datganiad Llywodraethu Blynyddol 2021/22

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Adolygu'r Datganiad Llywodraethu Blynyddol.

Y Rhesymau:

Er mwyn cydymffurfio â Sicrhau Llywodraethu Da mewn Llywodraeth Leol: Fframwaith (CIPFA/ Solace, 2016) rhaid i awdurdodau lleol baratoi datganiad llywodraethu yn unol â'r Fframwaith ac adrodd yn gyhoeddus ar y graddau y maent yn cydymffurfio â'u cod llywodraethu eu hunain yn flynyddol

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

Yr Aelod o'r Cabinet sy'n gyfrifol am y portfolio: Cyng. A Lenny

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y

Gwasanaeth:

Helen Pugh

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad e-bost:

HLPugh@sirgar.gov.uk

Awdur yr Adroddiad:

Helen Pugh

Governance & Audit Committee 15 July 2022

Annual Governance Statement 2021/22

Annual Governance Statement.

The preparation and publication of an Annual Governance Statement in accordance with CIPFA's Delivering Good Governance in Local Government: Framework (2016) fulfils the statutory requirements across the United Kingdom for a local authority to conduct a review at least once in each financial year of the effectiveness of its system of internal control and to include a statement reporting on the review with its Statement of Accounts.

We as a Local authority are required to prepare an annual governance statement to report publicly on the extent to which we comply with our code of governance, which in turn is consistent with the CIPFA's Good Governance principles. This includes how we have monitored and evaluated the effectiveness of governance arrangements in the year, and on any planned changes in the coming period.

The attached draft Annual Governance Statement is for review by the Governance and Audit Committee and to provide an opportunity for the Committee to fulfil their responsibility to provide a meaningful review of the AGS, based on knowledge of the governance arrangements, from assurances received during the year before its finalised and included in the final Statement of Accounts.

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: H L Pugh – Head of Revenues and Financial Compliance

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

Legal

Regulation 6(1)(a) of the Accounts and Audit Regulations 2015, Regulations 2014 and Regulation 5(2) of the Accounts and Audit (Wales) Regulations 2014 require an authority to conduct a review at least once in a year of the effectiveness of its system of internal control and include a statement reporting on the review with any published Statement of Accounts.

CONSULTATIONS

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

Signed: H L 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
Internal Audit Plan 2021/22	AC 26-03-21	Agenda for Governance & Audit Committee on Friday, 26th March, 2021, 2.00 pm

3 ANNUAL GOVERNANCE STATEMENT

Assurance Executive Summary

The Corporate Governance arrangements of the Council are acceptable.

It is important that a Governance Statement includes an evaluation and conclusion and provides a clear judgement on whether the governance arrangements outlined are fit for purpose.

To enable this judgement the Council's Internal Audit service conducted a review of our arrangements against the adopted standards (see 3.3 below).

Table - Internal Audit Report extract:

Findings of Carmarthenshire County Council Internal Audit review of AGS and Corporate Governance	
Post Review Assurance Level	Description for Assurance Level
Acceptable	Moderate controls, some areas of non-compliance to agreed controls Medium/Low risk of not meeting objectives Medium/Low risk of fraud, negligence, loss, damage to reputation
Internal Audit found no fundamental control issues to be addressed as a high priority.	

The emerging Draft Guidance on Self-Assessment Provisions in Local Government and Elections (Wales) Bill expects the Council to have regard to these principles when considering the effectiveness of its governance arrangements.

3.1 Scope of Responsibility

Carmarthenshire County Council (the Authority) is responsible for ensuring that its business is conducted in accordance with the law and proper standards. It must also ensure that public money is safeguarded and properly accounted for and used economically, efficiently and effectively and to secure continuous improvement in this regard.

The Authority is responsible for putting in place proper arrangements for the Governance of its affairs and facilitating the effective exercise of its functions including having appropriate arrangements for the management of risk.

The Authority details how it deals with all aspects of Governance through its Constitution which defines the standards, roles and responsibilities of the Executive, its Members, Committees and its Officers. The Constitution includes a Scheme of Delegation outlining the decision making process, taking into account the relevant legislation.

A **Corporate Governance Group** comprising key Officers and 2 Executive Board Members is in place to inform and monitor progress on issues affecting Governance, including the [Code of Corporate Governance](#), approved by Council in June 2012 and updated by Audit Committee in March 2016, and revisited and presented to Governance and Audit Committee in July 2021. The Chair of the Audit Committee is invited to the Corporate Governance Group meetings in an observer capacity.

The Code of Corporate Governance recognises policies and processes that are consistent with the principles of the CIPFA/SOLACE Framework '**Delivering Good Governance in Local Government**' (Guidance Notes for Welsh Authorities 2016 Edition – Published September 2016). This framework identifies 7 key principles of good governance which complement the Well-being of Future Generations Act requirements.

This Statement explains how the Authority has complied with the various elements of the Governance Framework.

3.2 The Governance Framework

The Council sees Corporate Governance as “doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner.” The Governance Framework comprises the systems, processes, cultures and values by which the Authority is directed and controlled and also the way it accounts to, engages with and leads the Community. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of Internal Control is a significant part of that framework and is designed to manage risk to a reasonable level. It aims to identify and prioritise the risks to the achievement of the Authority's policies, aims and objectives. It evaluates the likelihood and impact of identified risks being realised and to manage individual risks appropriately.

Our duty under the Local Government and Elections Wales Act 2021 is to ensure that governance is effective for ensuring that

- we are using our resources economically, efficiently and effectively.
- our governance is effective for securing the above

3.3 The Governance Environment

The CIPFA/SOLACE Governance Framework sets out 7 fundamental principles of Corporate Governance. The 'CIPFA Seven' are:

1. **Integrity and Values** - *Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.*
2. **Openness and engagement** - *Ensuring openness and comprehensive stakeholder engagement.*
3. **Making a difference** - *Defining outcomes in terms of sustainable economic, social, and environmental benefits.*

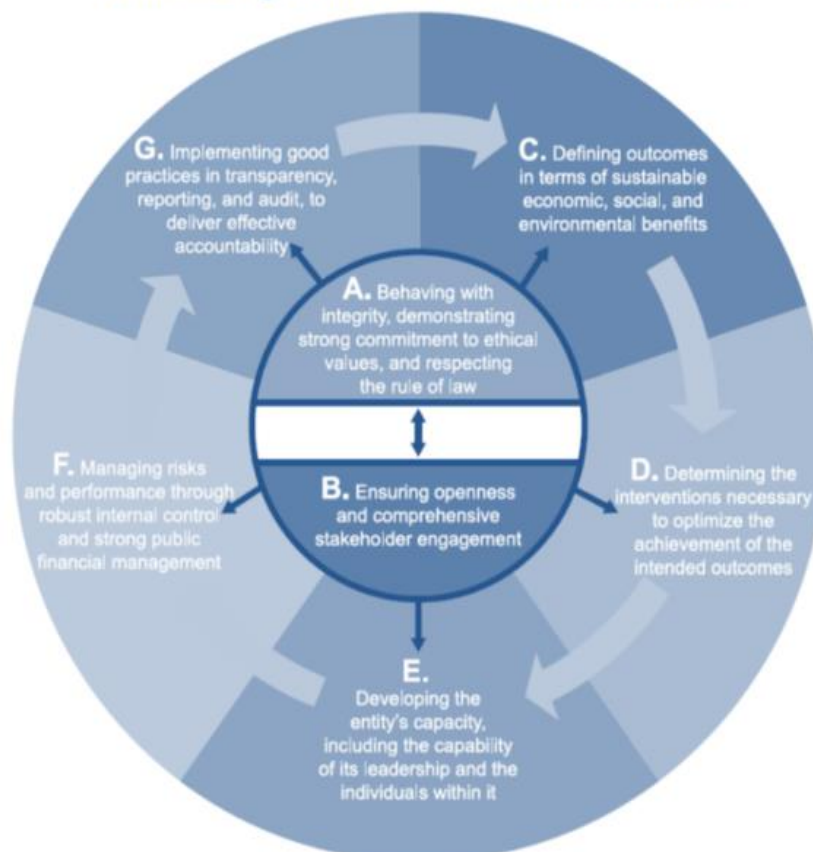
4. **Making sure we achieve what we set out to do** - *Determining the interventions necessary to optimise the achievement of the intended outcomes.*
5. **Valuing our people; engaging, leading and supporting** - *Developing capacity and the capability of leadership and individuals.*
6. **Managing risks, performance and finance** - *Managing risks and performance through robust internal control and strong public financial management.*
7. **Good transparency and accountability** - *Implementing good practices in transparency, reporting, and audit to deliver effective accountability.*

Since 2018/19 the Council has had a Well-being Objective on Building a Better Council and Making Better Use of Resources and the steps taken to achieve this objective are sub headed by the above 7 principles.

Sitting behind these principles are 91 behaviours which guide our work.

The Council has created a Well-being Objective on Better governance and use of resources (Well-Being Objective 13) with an action plan for delivery which embeds the above 7 principles thus demonstrating that the Council commits itself to each of these principles.

Achieving the Intended Outcomes While Acting in the Public Interest at all Times



The Authority addresses the 7 Fundamental Principles through the following:



3.3.1 Integrity and Values - *Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.*

3.3.1.1 Standards Committee
❖ How we do it
Standards Committee, chaired by a lay member, oversees standards of members conduct, arranges training for members of the Council and members of Town and Community Councils on the Code of Conduct, and considers applications for dispensations to participate in meetings where members identify personal and prejudicial interests in the business in hand. The Chair of Standards Committee presents an annual report to full Council on the Standards Committee's activities.
This Committee also has oversight of the Whistleblowing Policy and Procedure.
❖ How well are we doing and how do we know?
No referrals were made by the Public Services Ombudsman for Wales about the conduct of Carmarthenshire members, either to the Standards Committee nor the Adjudication Panel for Wales during 2020/21.
The lay member chair of the Standards Committee delivered the Committee's annual report to County Council on the 19 th January 2022 and had no areas of concern to raise.
❖ What and how can we do better?
From May 2022 onwards new provisions introduced by the Local Government and Elections (Wales) Act 2021 will require Group Leaders to work with the Standards Committee to promote good conduct amongst the members of their Groups.

3.3.1.3 The Constitution

❖ How we do it

The Authority adopted a new form of Constitution in the form promoted by the Welsh Assembly Government upon the modernisation of local government, following the Local Government Act 2000, and this has been kept under constant review since then to ensure that it meets the needs of the Authority and its regulators in terms of transparency of Governance, accountability and decision making.

The Constitution is published on the Council's website and essentially explains the way the Council operates and how it takes decisions. It comprises 8 parts, namely:

1. *Summary & Explanation – a brief overview of the make-up of the Council and its decision making bodies.*
2. *The Articles – a fuller description of the Council and its constituent parts.*
3. *Functions / Delegations - This Part explains which Members are responsible for which decisions, and in particular whether they are decisions which can only be taken by the Council, or only by the Executive Board, and the decisions which have been delegated to officers to take under a Scheme of Delegation.*
4. *Rules of Procedure - including the rules relating to the Conduct of Council and Committee meetings (commonly known as “**Standing Orders**”), rules relating to proceedings of the ~~Executive Board~~ Cabinet and Scrutiny Committees, rules relating to access to information, [Contract Procedure Rules](#), [Financial Procedure Rules and Officer Employment Rules](#).*
5. *Codes & Protocols - Amongst the Codes included in this Part is the statutory [Code of Conduct for Members](#). In this respect Members' conduct is strictly governed whether it be in respect of their role as Councillors or as decision makers. In particular Members having a personal and prejudicial interest in any business being transacted at meetings have to declare their interest and withdraw from the meeting (unless they have obtained a dispensation to participate).*
6. *a) Councillors and Co-Opted Members' Scheme of Allowances - which sets out the respective Job Profiles and Personal Specifications for Members, Executive Board Members, and Chairs and Vice-Chairs of Committees, as well as details of payments which Members are entitled to. In relation to payments to Members as of the 1st April 2012 the Independent Remuneration Panel for Wales, which is the body formed to determine Members' payments (now called “salaries”), used its new powers to actually prescribe the amounts to be paid as opposed to prescribing maximum payments which could be made. The purpose of this prescription was to make payments more consistent across Wales*
b) Management Structures.
7. *Names & Addresses of Councillors.*
8. *Bilingual Composition of ~~Executive Board~~ the Cabinet and Committees.*

The Constitution is a living document and individual amendments are reported to Council for decision on an as and when required basis, following consideration by the Constitutional Review Working Group.

The biggest change the Authority made to its Constitution during 2020/21 was to use the flexibilities granted to local authorities during the COVID19 pandemic to hold its formal meetings wholly online. In line with Legislation the ~~Executive Board~~ Cabinet Member attend Scrutiny Committee. It is an expectation for ~~Executive Board~~ Cabinet Members to attend the Scrutiny Committee/s relevant to their portfolios to present reports and answer questions.

❖ **How well are we doing and how do we know?**

At its meeting of the 14th July 2021 The Council committed to becoming a Diverse Council. Its draft Diversity in Democracy Action Plan was endorsed by Council on the 9th March 2022.

❖ **What and how can we do better?**

From May 2022 onwards we will be introducing a hybrid democratic meetings model which will allow members to choose whether to attend meetings physically or attend online.

3.3.1.4 Corporate Governance Group❖ **How we do it**

As stated in Section 3.1, a Corporate Governance Group has been established to co-ordinate, manage and report on the Governance arrangements of the Authority. The Group comprises:

- Cabinet Member - Resources
- Cabinet Member - Business Manager
- Chair of Governance and Audit Committee (in an observer capacity)
- Director of Corporate Services (s.151 Officer)
- Head of Administration & Law (Monitoring Officer)
- Head of Financial Services
- Head of IT and Corporate Policy
- Corporate Policy Manager
- Assistant Chief Executive (People Management)
- Head of Revenues and Financial Compliance
- People Services Manager
- Nominated substitutes allowable

The Group are responsible for updating the Code of Governance and developing the Annual Governance Statement, for the approval by:

- the Leader
- the Chief Executive
- the Governance and Audit Committee in compliance with the requirements of The Local Government (Wales) Measure 2011

In addition, the Group oversees the work of the Information Management Group.

❖ **How well are we doing and how do we know?**

Co-ordinated approach the drafting of the Annual Governance Statement and challenge of the contents, to ensure it reflects the actual governance position and what improvements are required. Action plan produced annually, these governance issues monitored through the quarterly Governance Group Meetings.

❖ **What and how can we do better?**

Improve on the timescale for producing the Annual Governance Statement.

3.3.1.5 Monitoring Officer

❖ How we do it

The Monitoring Officer (Head of Administration & Law) is responsible for maintaining the Constitution to ensure that it reflects up to date legislative requirements and the Authority's Governance needs and is also responsible for ensuring that the provisions are fully complied with at all levels of the Authority's activities. As Chief Legal Officer supported by the in-house legal team, the Monitoring Officer has access to all meetings of the Authority including the ~~Executive Board~~ Cabinet and the Authority's Corporate Management Team. The Monitoring Officer is well placed to play a proactive role in supporting Members and Officers in both formal and informal settings to comply with the law and with the Authority's own procedures. As the Head of Service with ultimate responsibility for the Democratic Services Unit, the Monitoring Officer is also responsible for the formal recording and publication of the democratic decision-making process.

The Monitoring Officer works closely with the Chief Executive as the Head of Paid Service and the Section 151 Officer in accordance with the provisions of the Local Government and Housing Act 1989 and will report to Council or the Executive Board if she considers that any proposal will give rise to unlawfulness.

There is an All-Wales Network of Monitoring Officers which meets on a quarterly basis to discuss topical issues and share best practice, which the Monitoring Officer attends.

❖ How well are we doing and how do we know?

The Monitoring Officer did not have to publish any statutory report during the 2020/21 year.

❖ What and how can we do better?

The Monitoring Officer did not have to publish any statutory report during the 2020/21 year.

3.3.2 Openness and engagement - Ensuring openness and comprehensive stakeholder engagement.

3.3.2.1 Consulting and Engaging with Citizens and Service Users

❖ How we do it

The Authority has a well-established method of consulting and engaging with citizens and service users. There are numerous network groups representing a range of interests from the youth forum to the ageing well network as well as fora that we engage to seek the views of those with specified protected characteristics as recognised by The Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011.

The Council publishes all its on-going consultations on the Council website.

The Authority also makes extensive use of the annual *National Survey for Wales* commissioned by Welsh Government. The results are used to help the Authority in its self-assessment of services and are included in our Annual Report. However, parts of this survey has been accepted by COVID-19 Pandemic and the same level of detail is not as available as in previous years -but we plan to resume full analysis when available.

The Authority has been webcasting all Full Council meetings since May 2013 and Planning Committee since November 2014 and Cabinet meetings from September 2015. Since October 2020 the Council has also been webcasting its virtual Scrutiny Committee meetings.

The Authority normally undertakes extensive consultation on its Budget annually, which includes seminars, Insight events for young people, on-line surveys, social media, and stake holder meetings with Town and Community Councils and Unions. As was the case in 2020/21, this again had to be taken forward in a different way this year as a result of the late announcement of the budget and pandemic restrictions but there were virtual consultation sessions and online survey. The results of the consultations are considered and presented to Cabinet and County Council as part of the Budget Strategy Report.

❖ How well are we doing and how do we know?

Evidence suggests that there has been an increase in participation of online consultations. Specifically, when evaluating comparable consultations. For example, the Welsh in Education strategic plan consultation in 2017 received 21 completes whilst in 2021 the consultation received 854. Additionally, a recent Housing and regeneration masterplan received 2522 completed surveys in comparison to 189 in a similar survey run in 2018. The increase in participation is attributed to the closer relationship developed with the Media and Marketing team ensuring that consultations are promoted on social media and corporate website and are sent to all key stakeholders.

❖ What and how can we do better?

We are currently in the process of developing an Engagement and consultation plan for the local authority. Specifically, we are looking to develop a system whereby colleagues can submit a consultation request to ensure that all relevant key stakeholders are contacted and to ensure sufficient time is allocated for each consultation. Additionally, we are examining options on improving the consultations page on the corporate website. The page can improve continuous engagement and in addition ensure that consultees can view the results of the consultations they have participated in.

We recognise that there is more that we can do to further develop and improve the way we engage. We will review our current approach and consider further improvements we can make to ensure we broaden our

range stakeholder input and ensure greater engagement from a representative cross-section of our residents and other stakeholders.

3.3.2.2 Dealing with Complaints

❖ How we do it

The Authority has a [Complaints Policy](#) (adopted in 2021/22) based on an All-Wales model and issued by the Complaints Standards Agency under powers contained within Section 36 of the Public Services Ombudsman (Wales) Act 2019. The [procedure for complaints and compliments](#) is outlined and statistics and analysis of the complaints received are reported as part of quarterly performance monitoring.

The Authority has a centralised Complaints Team for most services which ensures compliance with the requirements set out in our Policy and Procedure and consistency of approach across the whole Authority. During 2017/18, it was agreed that Adult Social Care Complaints would be managed by the Communities Department.

The Authority investigated and responded to 930 complaints during 2021/22 compared to 673 during 2020/21.

❖ How well are we doing and how do we know?

Quarterly reports are provided to the Corporate Management Team with more detailed reports provided to departments monthly in order to monitor trends, identify problem areas and generate service improvement based on customer experience.

❖ What and how can we do better?

The Complaints Team is committed to supporting and working with departments to further develop our way of working and handling complaints. Arrangements for great analysis of complaints trends and patterns are being put in place in order to improve learning from complaints and sharing of knowledge and understanding.

Further work will also be undertaken to support the undertaking of investigations relating to complaints in order to ensure a consistent and thorough response across all Council services.

Officers are currently working on a comprehensive review of the customer service that we as a Council provide and how we can further improve the customer journey. The aim is to enable more contacts to be fully and properly resolved at first point of contact, avoiding passing calls to the 'back office'. We already know that people access information and complete council services via a host of different channels, and we know this is not currently being done consistently. We want to ensure that information and services can be accessed in multiple different ways, regardless of the access point or channel of communication.

3.3.2.3 Public Services Ombudsman for Wales

❖ How we do it

The Public Services Ombudsman for Wales considers complaints from Members of the public in relation to Members' conduct, and maladministration and has powers to instigate investigations of his or her own initiative. His Report is published annually.

S.16 Ombudsman's Reports (i.e. Public interest reports) are reported to County Council as required by law.

We provide data on a quarterly basis to the Ombudsman's Complaints Standards Agency, which is an Agency created to drive improvements across Authorities in relation to complaints handling and outcomes.

❖ **How well are we doing and how do we know?**

No Public Interest Reports were issued against the Authority during the 2020/21 year
No referrals were made for hearings into any complaints about members conduct, either to the Authority's Standards Committee or to the Adjudication Panel for Wales.

❖ **What and how can we do better?**

The Ombudsman issued revised Guidance during the year on Good Administration and Good Records Management which we will need to cascade to officers.
The PSOW carried out an investigation during the year into homelessness and Carmarthenshire was one of the 3 Authorities chosen for the investigation. Findings from the review will be considered.

3.3.2.4 Ensuring Effective External Communication

❖ **How we do it**

The Authority's Marketing and Media team promotes the work of the council and supports proactive engagement with members of the public, helping them to access information on council services.

Since the introduction of My Hwb account (for online services and payments), 78,163 residents have signed up for the service. We are adding more services online and reviewing our existing e-forms to ensure that they are easy to use.

The Hwb in Ammanford, Carmarthen and Llanelli offer pre-booked appointments and drop-in advice to an average 8,000 residents per month, as well as providing advice and access to training and employment support. This had to be taken forward in a different way during 2020/21 due to COVID19 restrictions and the establishments having to be closed. Customers have been able to contact online and telephone and virtual meetings have been held. The increasing use of Social Media has allowed open engagement and conversations with members of the public. In addition to this social media is an excellent tool for promoting council services.

The Marketing and Media teamwork with the Cabinet and Departmental Management Teams to plan proactive communications, supporting service areas to engage with the right people, at the right time, in the right way.

❖ **How well are we doing and how do we know?**

Throughout 2021/22 we have seen an increase in residents and businesses accessing information, support and council services online, the number of visits to our website has increased yet again this year by a further 7%.

The pandemic without a doubt has supported this increase to the website and how we present information bilingually, often at very short notice has been welcomed and complimented by the public. Our digital platforms have been essential in providing accurate, timely information across as broad an

audience as possible. Customer services have been able to guide many calls to the website and providing detail through our frequently asked questions feature has improved the consistency and simplicity in how we respond to enquiries.

Accessibility of information is key and we are proud to have this year passed the accessibility standard. It is so important to remember that residents, visitors and businesses are now accessing the website in various ways and interestingly 58.9% access using their mobile device. This is key when considering how to present information to ensure we engage to as a wider audience as possible.

Key stats CCC website 2021 / 2022

- Pageviews: 6,144,228
- Sessions: 3017983

Social media, video content and email have been very effective at sharing official updates and driving traffic back to key services.

Key stats for social media, email marketing and video

- 19.3m Twitter reach
- 8.82m Facebook reach
- Published 3259 posts
- Dealt with 4055 'inbound' posts, enquiries via comments, written on our wall or sent as a direct message
- 53.3k link clicks
- Facebook – New followers – 1,201. Total followers: 20,451
- Twitter – New followers – 372. Total followers 11,151
- 443,141 emails sent to MyAccount, businesses and 3rd sector. 267,018 unique opens.
- Video – 115,800 views

*All stats are from 31st March 2021 – 31st March 2022. Detailed website reports are available here:

<http://intranet/our-people/marketing-media/digital-communication/website-statistics/>

❖ What and how can we do better?

We need to Continue to look at ways in how we can reach our external customers in an easy to understand and consistent manner.

We need to continually promote service change and the work of the council so that residents fully understand what we as a Council deliver.

3.3.3 Making a difference - Defining outcomes in terms of sustainable economic, social, and environmental benefits.

3.3.3.1 Purpose and Vision

❖ How we do it

The Authority has a firm mechanism for collaboration with key partners and is a statutory member of the Carmarthenshire Public Services Board (PSB). The Well-being of Future Generations Act puts a well-being duty on specified public bodies across Carmarthenshire to act jointly through the PSB. The PSB is tasked with improving the economic, social, environmental and cultural well-being of Carmarthenshire.

www.thecarmarthenshirewewant.wales

- In May 2018 the PSB published a Well-being plan which sets out its local objectives to improving the economic, social, environmental and cultural well-being of the County and the steps it proposes to take to meet them. The PSB has produced Well-being Annual Reports on the progress of this plan.

Preparation for the next PSB Well-being Plan

- One of the requirements of a PSB is to prepare a Local Well-being Plan every five years, using a Well-being Assessment to feed into the planning phase. This PSB has produced a second Assessment at a time when considerations about the current and future well-being of Carmarthenshire has never been so important. The issues presented by COVID-19, climate change, Brexit and changing demographics have highlighted new challenges for individuals and communities and these challenges have not been felt equally. Those who were already experiencing inequalities because of poor health, poverty or because they live in marginalised communities have been hardest hit by the direct and indirect harms of the pandemic and are likely to experience additional disadvantage as we shift to 'recovery.'
- Carmarthenshire PSB has worked collaboratively locally and regionally to produce this assessment. Carmarthenshire, Ceredigion and Pembrokeshire PSB's have worked in partnership to share resources, expertise and capacity in order to reduce the duplication of work. Officers from the three PSBs and Regional Partnership Board (RPB)/West Wales Care Partnership have worked together to develop a consistent methodology and approach which would culminate in three Well-being Assessments (one for each PSB) and a Population Needs Assessment for the RPB.
- Working in this way ensured that the assessments' production was collaborative (between public sector partners and the third sector) in terms of data provision, analysis and interpretation.
- This Well-being Assessment has drawn together local and national data. Responses gathered as part of community engagement sessions are considered alongside analysis of various sources of data and research. Clear themes have been identified in our county, which will allow us to target areas of need when we move from the assessment to planning phase over the course of the next year.
- The Well-being Assessment will be the foundation and evidence on which to prepare our Well-being Plan for the county. The Carmarthenshire PSB has a statutory responsibility to improve the economic, social, environmental and cultural well-being of our county by contributing to the achievement of the seven national Well-being Goals. This includes our work on setting local objectives to maximise our contribution to meeting those goals and demonstrating how we use the Sustainable Development Principle and Five Ways of Working in everything we do. Our Plan will set out the short, medium and long-term actions to be achieved by the PSB over the next five years up to 2028.

Carmarthenshire County Council's Corporate Strategy

- The Well-being Objectives of the Carmarthenshire PSB are not intended to address the core services and provision of the individual partners, rather they are to enhance and add value through collective action. The statutory partners of the PSB (Council, Health Board, Fire & Rescue Service and Natural Resources Wales) each have to publish their own Well-being Objectives.

For 2018/19 we set a New Corporate Strategy that consolidated four plans into one.

- It superseded the 2015-20 Corporate Strategy
- It incorporated our Improvement Objectives as required by the Local Government Measure 2009
- It set our Well-being Objectives as required by the Well-being of Future Generations (Wales) Act 2015. For the first time in Wales, there is a shared vision and set of goals for all public bodies to work towards, our Well-being Objectives are set to maximise our contribution to these
- It included Carmarthenshire County Council's Cabinet's key projects and programmes for the next 5 years as set out in 'Moving Forward in Carmarthenshire: the next 5 years'

We review the strategy and its improvement plans and Well-being Objectives annually and keep the action plans and targets supporting the objectives up to date.

The laws that shape councils' approach to corporate planning are changing. Under the previous performance and governance regime, all councils had improvement duties which required them to set out their improvement objectives, and how they would achieve them, and to publish their plans to improve service delivery. The Local Government and Elections (Wales) Act 2021 is repealing the regime in stages. From 1 April 2021, instead of improvement duties, councils have duties to review, assess and report on how well they are exercising their performance requirements. Under the Act, performance requirements relate to whether councils are exercising their functions effectively; whether they are using resources economically, efficiently and effectively; and whether their governance arrangements are effective.

❖ How well are we doing and how do we know?

During 2021-22 working with the PSB our second well-being Assessment has been prepared and we have made a considerable step forward on our previous assessment. The new assessment is due to be published in June 2022.

We met with the Audit Wales and the Future Generations Commissioners Office to discuss the draft assessment and they were very complimentary and made some minor suggestions for further improvement. The PSB received the assessment and were very satisfied with the breadth and readability of the document. This well-being Assessment can be used to inform each partners Corporate Planning development and Well-being Objective setting.

The Corporate Strategy was updated in June 2019 and in April 2021 to make sure that the Well-being Objectives were still relevant.

- The Strategy was well received by Scrutiny Committees and by Cabinet.
- Departmental and Service Business Plans were aligned to these Well-being Objectives. The steps to achieve each Well-being Objective were outlined and detailed actions and targets set for each step.
- Scrutiny Committees challenged business plans that were set to support the corporate strategy and feedback during the 2021-22 business planning cycle requested further consideration of specific measures and SMART actions to be included in business plans. It was agreed that future business plans would be enhanced, and templates prompt more measures and SMART actions. As a result, a new Engagement and Assurance process was introduced for the 2022-23 business planning cycle (undertaken during October 2021-January 2022) in order to further strengthen the business planning approach and support embedding of self-assessment.
- The actions and targets set out in business plans for each Well-being Objective was monitored and quarterly reported to CMT, Cabinet and scrutiny.

In September 2021, the Audit Wales report - [A Picture of Local Government](#) reported that

Nationally comparable data on recent council performance is variable across service areas.

There is a range of public data showing aspects of performance in local government. However, nationally comparable data does not exist for some service areas. Data for some years is not available, and the data is not available in one place, making it difficult for the public to compare their council's performance with others across Wales. Para 28

Nationally Data Cymru is developing a Self-Assessment Data set as a resource so that we can use comparable performance information to inform self-assessment or help us understand, at a strategic level, how we are performing.

As a Council we already have a lot of data that we report and this needs to be better harnessed and consolidated. We want to make better use of data and we have set up a 'Data Insight' unit to corporately ensure that we become a data driven authority.

Furthermore, we are stepping up the use of data within our business planning.

We presently have 13 Well-being Objectives and we will be reviewing these following Local Government elections in May 2022 and publishing a new Corporate Strategy.

❖ What and how can we do better?

- For the PSB's second well-being Assessment (undertaken every five years) we will:-
 - Promote the well-being assessment more with partners and with the Council's elected members and services
 - Ensure it continues to inform our Corporate Strategy and Well-being Objectives formulation
 - Address key findings that apply to the council and play a full part in our partnership response to meeting the needs identified.
- We will review and reinvigorate our Corporate Strategy and Well-being Objectives post Local Government Elections May 2022 making sure that we address identified needs.
- We will focus on in the development of Council Service level data to assist with Council quarterly reporting and annual reporting of performance.
- We will make better use of data with our new data insight unit leading this development across the Authority.

3.3.3.2 Well-being of Future Generations Act (Wales) 2015

❖ How we do it

Where change needs to happen in Corporate Governance

The Act identifies..... 'a core set of activities that are common to the corporate governance of public bodies (SPF1 Para 47). Applying the requirements of the Act to these activities is likely to most effectively secure the type of change required'.

1. Corporate & Service Planning
2. Financial Planning
3. Asset Management
4. Workforce Planning
5. Procurement
6. Risk Management
7. Performance Management

Self-assessment is a way of critically, and honestly, reviewing the current position in order to make decisions on how to secure improvement for the future. Self-assessment is more than stating what arrangements are in place it is about considering how effective these arrangements are and how they can be improved.

The general purpose of the Act, is to ensure that the governance arrangements of public bodies for improving the well-being of Wales, take the needs of future generations into account. The Act is designed to improve the economic, social, environmental, and cultural well-being of Wales, in accordance with sustainable development principles. The law states that:

- i. We must carry out sustainable development, improving the economic, social, environmental, and cultural well-being of Wales. The sustainable development principle is: *'... the public body must act in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.'*
- ii. We must demonstrate 5 ways of working:
 - Long term
 - Integrated
 - Involving
 - Collaborative
 - Preventative
- iii. We must work towards achieving all of the 7 national well-being goals in the Act. Together they provide a shared vision for public bodies to work towards a:
 - prosperous Wales
 - resilient Wales
 - healthier Wales
 - more equal Wales
 - Wales of cohesive communities
 - Wales of vibrant culture and thriving Welsh Language
 - globally responsible Wales

As a public body we must publish our Well-being Objectives that maximise our contribution to these National Well-being Goals.

List of the 2021/22 Well-being Objectives

1. Help to give every child the best start in life and improve their early life experiences
2. Help children live healthy lifestyles
3. Support and improve progress, achievement, and outcomes for all learners
4. Tackle poverty by doing all we can to prevent it, helping people into work and improving the lives of those living in poverty
5. Creating more jobs and growth throughout the county
6. Increase the availability of rented and affordable homes
7. Help people live healthy lives (tackling risky behaviour and obesity)
8. Support community cohesion, resilience and safety
9. Support older people to age well and maintain dignity and independence in their later years
10. Looking after the environment now and for the future
11. Improving the highway and transport infrastructure and connectivity
12. Promoting Welsh Language and Culture
13. Better Governance and Use of Resources

We included our Statutory Well-being Statement in the New Corporate Strategy. This sets out our governance arrangements to support our planned outcomes.

Well-being Statement

1. We feel that our Well-being Objectives contribute significantly to the achievement of the National Well-being Goals. Our Well-being Objectives relate to different aspects of life's course and address well-being in a systematic way.
2. These Well-being Objectives have been selected from considerable consultation feedback and a range of different sources of information on need, performance data and regulatory feedback. In developing action plans to achieve these objectives we will involve people (in all their diversity) with an interest in achieving them.
3. The steps we take to achieve the Well-being Objectives (our action plans) look to ensure that long term, preventative, integrated, collaborative and involvement approaches are fully embraced
4. Cabinet member has a specific responsibility for the overall Act. In addition, each Executive Board portfolio holder has responsibility for relevant Well-being Objectives.
5. The content of action plans to achieve the Well-being Objectives are adequately resourced and embedded in Service business to achieve these objectives services will 'join-up' and work together, work with partners and fully involve citizens in all their diversity.
6. Our Objectives are long term but our action plans will include milestones that will enable monitoring and assurance of progress.
7. To ensure that our Well-being Objectives are deliverable and that the expectations of the Act are embraced we will adapt financial planning, asset management, risk assessment, performance management and scrutiny arrangements

❖ How well are we doing and how do we know?**Annual Report on 2020/21**

In October 2021 we published an Annual Report on 2020/21. It was produced by the Council because we believe we should provide comprehensive and balanced information to the public about our services, so that they can see how we are performing and the challenges we are facing.

- In November 2021 Audit Wales certified that we had assessed our performance in accordance with the Local Government (Wales) Measure and gave positive feedback.
- The Strategy was well received by Scrutiny Committees and by Cabinet.
- We used a range of information to inform our self-assessment of each Well-being Objective and triangulate evidence to make a judgement on progress.

Corporate Strategy (incorporating Well-being Objectives) 2021/22

For our 13 Well-being Objectives we identified the key steps we will take to achieve them and then via business plans identified key actions and measures for each step.

Number of Steps set out to support the 13 Well-being Objectives	66	360-deliverables monitored on PIMS quarterly
Number of measures	82	
Number of actions	278	

We have been monitoring our progress for each Well-being objective throughout 2021-22 with 87% on target at Q3.

❖ What and how can we do better?

- We need to continue to promote the Well-being of Future Generations Act and the sustainable development principle and when we reset our Corporate Strategy and Well-being Objectives following Local Government elections we will undertake a full promotional campaign and ensure that the organisation fully aligns to the delivery of our plans.
- We will establish clear governance mechanism to drive progress against each Well-being Objective.
- We will further drive the expectations of the Future Generations Act and the sustainable development 5 ways of working principles.
- We need to develop more ownership of our Well-being Objectives and lead roles.
- We will look to identify priority themes and service areas to support delivery of the well-being objectives

3.3.3.3 Local Government and Elections Wales Act 2021

❖ How we do it

The Local Government and Elections Wales Act 2021 provides for the establishment of a new and reformed legislative framework for local government elections, democracy, governance and performance. It replaces the Local Government Measure 2009. [Part 6 of the Act outlines new duties in respect of Performance and Governance of Principal Councils](#) and includes specific duties for the Council:

- Duty to keep performance under review;
- Duty to consult on performance;
- Duty to report on performance – based on self-assessment approach;
 - We must set out conclusions on the extent to which we have met the performance requirements and any actions we plan to take or have taken to increase the extent to which we are meeting these performance requirements

The performance requirements are the extent to which:

- We are exercising our functions effectively.
- We are using our resources economically, efficiently and effectively.
- Our governance is effective for securing the above
- Duty to arrange a panel performance assessment
- Duty to respond to a panel performance assessment report.

❖ How well are we doing and how do we know?

To prepare for the expectations of the new Act we have adjusted business plan templates and increased their emphasis on self-assessment. See more on business planning in section. 3.3.4.1

We have placed a lot more emphasis on self-assessment.

The Chief Executive has given clear messages that open and honest self-assessment of Service performance is required and that data gaps need to be closed.

Self-assessment is a way of critically, and honestly, reviewing the current position in order to make decisions on how to secure improvement for the future. Self-assessment is more than stating what arrangements are in place it is about considering how effective these arrangements are and how they can be improved

The role of the AGS in self-evaluation

Considering the extent to which the council is meeting the performance requirements is a corporate, organisational assessment rather than an assessment of individual services. For example, it should consider the role of leadership, and the effectiveness of the relationship between the political leadership and senior officers in the council, in ensuring the council is able to respond to the changing environment in which it operates. It is about a council being self-aware, understanding whether it is delivering the right outcomes, and challenging itself to continuously improve how it manages delivery of services and performs as the custodian of the area. Para 2.7 of the Statutory guidance.

Self-assessment is a way of critically, and honestly, reviewing the current position in order to make decisions on how to secure improvement for the future. Self-assessment is more than stating what arrangements are in place it is about considering how effective these arrangements are and how they can be improved (Para 2.6)

- Clearly this AGS document evaluates the Corporate Governance arrangements of the Council and needs to go beyond stating what arrangements were in place to considering how effective these arrangements are. Therefore, we are taking this How well are we doing? How do we know? What and how can we do better? approach.

❖ What and how can we do better?

- Newly introduced integrated performance monitoring reports need to be further developed.
- Service Annual Reports need to feed into Corporate quarterly monitoring when available and feed into the Council's Annual Report.
- Key Steering Group performance reporting needs to feed into corporate performance reporting

3.3.3.4 Leader's Annual Report and Five-Year Plan**❖ How we do it**

Following local government elections in May 2017 the previous Leader was re-appointed at the AGM of the 24th May 2017.

The Authority's Administration is a Coalition between Plaid Cymru and the Independents with Plaid holding the Leader's post and the Deputy Leader being from the Independent Group.

In January 2018 the Cabinet approved their 'Moving Forward in Carmarthenshire: the next 5-years' plan. The plan identifies almost 100 priority projects, schemes or services the Cabinet want to deliver over the next 5-years. The Authority's Corporate Strategy incorporates the key projects and programmes within this plan.

❖ What and how can we do better?

With the recent elections and new Leader appointed in the AGM held in May 2022, work will commence with the new administration producing the 5 year plan.

3.3.4 Making sure we achieve what we set out to do - *Determining the interventions necessary to optimise the achievement of the intended outcomes.*

3.3.4.1 Managing Performance / Scrutiny Function

❖ How we do it

The Corporate Strategy's Well-being Objectives identify the key steps that will be taken to deliver the objectives. These steps are supported by detailed actions and targets that are identified in Service and Department Business Plans. These actions and targets are monitored on the Council's Performance Information Monitoring System (PIMS). This enables responsible officers to update progress on a quarterly basis that can be monitored and approved by Heads of Service and reviewed at Departmental Management Teams. On a quarterly basis the Corporate Management Team and Executive Board Cabinet Members examine performance on 'Dashboards'.

Scrutiny committees receive quarterly Performance Management reports as well as the end of year report. Reports are prepared to respond to the specific portfolio areas of each committee. Supplementary and more detailed Performance reports are on Sickness absence and wellbeing are reported in Q2 and Q4.

PIMS Dashboards are currently being developed for analysing performance informatics on a range of service areas.

The Authority is a partner in the Public Services Board (PSB) and the Council's Policy and Resources Scrutiny Committee receives an Annual Performance Report from the incumbent Chair of the PSB. Approved minutes from PSB meetings are presented to the Policy and Resources Scrutiny Committee for their consideration and comments are reported back to the PSB.

❖ **How well are we doing and how do we know?**

During 2021/22 a new Performance Management Framework was introduced.

This framework sets out the Council’s approach to monitoring and managing the performance of the Council’s services and responds to the performance and governance requirements of the Local Government and Elections (Wales) Act 2021. The aim of this Performance Management Framework is to keep the Council on track and focused on delivery of its key priorities, by providing councillors, managers and staff with the information and tools they need to deliver high-quality and high-performing services which help to achieve good outcomes for residents.

The Framework follows a Plan/Do/Review approach and embraces the word SIMPLER

New Integrated Quarterly Monitoring Reports

- Previously our monitoring reports tended to monitor the actions and targets we set ourselves in business plans to deliver our Well-being Objectives. We only looked at much wider evidence in our end of year Annual Reporting. This was missing the opportunity of giving a more rounded picture of performance throughout the year.
- Therefore, from Quarter 2 onwards we introduced more integrated performance monitoring reports. These analytical reports built on the information outlined in dashboard reports and added ongoing Member feedback and Task and Finish Scrutiny investigations, Customer feedback (complaints and compliments) Financial, Internal and external audit findings, risk, people management, asset, risk, latest news and other relevant data to build up a more rounded picture of progress. Detailed Action Plan responses to the Quarterly Report findings are tracked through.

Previous Quarterly Monitoring Reports	New Quarterly Monitoring Reports
Progress on Actions and Measures for each Well-being Objective	Progress on Actions and Measures for each Well-being Objective + Scrutiny Member Task and Finish Review Findings + People Management Issues + Financial Performance + Regulatory Report Findings + Internal Audit Findings + Risk Management + Procurement + Asset Management + TIC + Compliments and Complaints + PSB Needs assessment findings + National Milestones set by Welsh Government + Other PESTLE relevant information
	+ Detailed Action Plan responses to the Quarterly Report findings are tracked through.

Business Planning

- Our Departmental Business Plans received some criticism at Scrutiny – and the Environment and Public Protection Committee refused to receive the 2021/22 Environment Departmental Plan and other Departmental Business Plan elements under the remit of this Scrutiny. Departments were required to

resubmit strengthened business plans. This demonstrated good Scrutiny but weaknesses in the governance of business planning, lack of performance measures and SMART action planning.

Business Plan improvement for 2021/22

- The new Business Plan templated prompted self-assessment, more performance measures and SMART action planning.
- To further strengthen the development of Departmental business plans we set up an Engagement and Assurance Group consisting of representatives from the Well-being of Future Generations Act seven corporate areas of change with an independent Head of Service joining each session. Going forward, options for independent/external input into this approach will be developed.

Area of Corporate Change	Panel Member	Areas of interest
1. Corporate Planning 2. Performance Management	Head of ICT and Corporate Policy	<ul style="list-style-type: none"> • To ensure alignment to Well-being Objectives • To ensure the plan addresses any areas for improvement identified in the review section. • To ensure regulatory report recommendations are addressed • To ensure the Five ways of Working are addressed
3. Financial Planning	Head of Finance	<ul style="list-style-type: none"> • To ensure the financial and business planning are aligned • To ensure budget efficiency proposals are aligned with business planning/service impacts
4. Workforce Planning	Assistant Chief Executive	<ul style="list-style-type: none"> • To ensure consideration of workforce planning is aligned to future business needs • To ensure TIC findings are addressed
5. Procurement 6. Risk Management	Head of Revenues and Financial Compliance	<ul style="list-style-type: none"> • To ensure alignment with procurement forward work programme • To ensure alignment with corporate and service risks • To ensure appropriate action against any Internal Audit findings • To inform future audit work programme
7. Assets	Head of Regeneration	<ul style="list-style-type: none"> • To ensure Asset Management Plans are in Place
8. Corporate Communication	Marketing & Media Manager	<ul style="list-style-type: none"> • To ensure customer focus to service provision and development

Business Planning constructive supporting steps were:-

- The Engagement and Assurance group attended each Departments Management Team to discuss the Department Business Plan.
 - Following this the Chief Executive met each Director to discuss the Departmental Business Plan.
- Departmental Business Plans were also submitted to Scrutiny Committees for discussion

❖ **What and how can we do better?**

- We will promote the new Performance Management Framework and continue its development
- We will continue to develop the new integrated Performance Management quarterly monitoring reports
- We will submit the new integrated Performance Management quarterly monitoring reports to Scrutiny Committees.
- We will continue to develop the Engagement and Assurance Group role in supporting business planning development across departments and services.
- For 2023/24 Business Plans we will rethink our approach to Departmental and Service Business Planning and bring the process forward. Review of self-assessment arrangements undertaken by Ness Young, supported by WLGA. The findings of the review will inform our future approach.

3.3.5 Valuing our people; engaging, leading and supporting - Developing capacity and the capability of leadership and individuals.

Following the local government elections in Wales in May 2017 Carmarthenshire County Council had 30 new county councillors, and a comprehensive package of training, development and induction is being provided to them and returning members. Member development and training programme is refreshed on an annual basis.

3.3.5.1 Democratic Services Committee

❖ How we do it

This is a statutory Committee with terms of reference which include promoting and supporting good governance. An important aspect of that aim is secured by the provision of reasonable training and development opportunities for Members and the appointment of the Chair of the Committee as the Member Development Champion.

3.3.5.2 Managing our Workforce

❖ How we do it

Carmarthenshire County Council has some 8,000 employees who each contribute to the achievement of our Corporate Priorities.

Our staff are supported by the People Management Division who maintain a range of Policies and Procedures to ensure that all staff are managed in a fair and consistent way.

Our Staff are encouraged to develop, and this is consistent with our objectives as an organisation that has been accredited with *Investors in People*.

The management of attendance and supporting the wellbeing of staff is a high priority for the Council. A robust attendance management framework and policy is in place and the Occupational Health function offers wellbeing support and advice with the aim of keeping people in work, providing advice and guidance on healthy living, stress management and mental health in the workplace. This has been particularly important during the COVID19 pandemic where support to staff has been stepped up via wellbeing initiatives and COVID19 specific policies.

Following the implementation of the Single Status Agreement in 2011/12, the Pay and Reward function within People Management Division maintains an overview of the pay and grading structure and provides advice to managers on job evaluation and reward as well as undertaking an equal pay audit every year the most recent of which does not suggest any evidence of discrimination within the pay structures, nor the allowances paid. The pay gaps are generally as a result of segregation of the sexes between job types rather than application of the allowances.

In addition, the Council publishes a Pay Policy by April each year, as required under Section 38 of the Localism Act. The purpose of the statement is to provide transparency with regard to the Council's approach to setting the pay of its employees (excluding those working in local authority schools). The Pay Policy is agreed by Full Council and is published on the Authority's website. The Council continues to support its lowest paid employees and workers by continuing to pay the Real Living Wage supplement to ensure that our lowest paid receive the equivalent of £9.90 per hour (including fixed allowances).

The COVID19 pandemic has accelerated a move to agile working especially remote and home working, and it is intended that this will inform how the Council manages its workforce in the future through new ways of working. In particular, the Council is keen to support the Welsh Government's aim to continue to support 30% of its workforce to work closer to their homes. This will impact on accommodation requirements and contribute to the environmental agenda by reducing the need to travel. The Staff Travel Policy will be reviewed to reflect the move to new ways of working

Our Whistleblowing Policy is being used by employees to report serious concerns which may be in the public interest. Online learning, promotion of the policy and monitoring of whistleblowing complaints continues to ensure that employees are aware of it. An online induction system will provide this information to new employees more quickly and effectively. This was introduced in early 2020. Most employees now have access to online information so the communication of these types of key policies will become more inclusive as more people use the online intranet.

❖ How well are we doing and how do we know?

Investors in People Accreditation

We have been an Investor in People since 2009 and it has been a vital tool to measure the impact of our investment in our people. Our last full review was in 2018, when we achieved the silver award, putting us in the top 40% of all organisations holding the award world-wide. Since then, there have been considerable change across the organisation, and we are in a strong position to build on that achievement.

To maintain the Standard, we are required to undertake a full review every three years. This would have fallen in 2021, however, in view of the pressures of the pandemic it was agreed that this would not be the optimum time to carry out a full assessment. It was therefore agreed with IIP that we would undertake a strategic review in 2021 in preparation for the full review in 2022.

Key Findings

- The most striking aspect of this review was to what extent Carmarthenshire County Council's employees had stepped up to deliver the best possible services throughout the challenges of the pandemic.
- The Council has also made huge strides in its digitisation.
- Part of the Better Ways of Working review includes a comprehensive reflection and reset of learning and development, workforce planning and recruitment.
- Innovative appraisal process

Audit Wales Review of Workforce Management undertaken early 2022. At the time of writing the draft report had been received and the initial findings stated:

"Overall, we found that:

The Council is improving the strategic planning for its workforce and is taking action to address staff capacity issues in key service areas but recognises that performance monitoring of workforce management needs strengthening.

We reached this conclusion because:

The Council is taking action to improve strategic workforce planning but needs a greater focus on its workforce requirements over the longer-term.

The Council is working to address strategic risks it has identified in relation to workforce capacity, and to strengthen its staff engagement arrangements.

The Council recognises that its corporate arrangements for monitoring performance in relation to its workforce need improving."

Attendance - CMT / Cabinet / Scrutiny Committee monitors performance on a regular basis. Also, Heads of Service have access to real time data in relation to attendance (developed during the pandemic to track covid absences)

H&S Annual Report – CMT monitoring report

Employee Wellbeing Annual Report - CMT monitoring report

❖ What and how can we do better?

Ensure our workforce is adequately skilled and developed. We will develop a new Transformation strategy; ensure that Learning & Development priorities and programmes are fully aligned with corporate priorities and needs; further develop the Council's Leadership and Management Programme to support key corporate priorities.

Refresh the council's Core Values. Communicate to the workforce the Chief Executive's vision for the Council. Sell the mission for moving forward. (IIP)

Use existing processes and metrics to manage and change expectations and perceptions internally and externally. (IIP)

Further improve our recruitment processes via the introduction of new integrated recruitment IT system. (IIP)
The current People Strategy needs to be reviewed in light of the pandemic to support the organisation to recover. We need to develop a new Workforce Strategy.

Workforce Planning – consider the impact of Covid on our workforce and develop a Strategic Workforce Plan based on departmental and corporate workforce requirements.

Employee experience – we need to evaluate the employee experience and undertake research to develop a Workforce Engagement Strategy that will underpin the new Workforce Strategy, which will include a new staff voice mechanism, and develop an annual reporting structure for monitoring and evaluation purposes.

Attendance: There has been an increase in the number of days lost due to sickness absence post covid. We need to invest more time in developing proactive preventative solutions such as promoting good health and educating employees on healthy lifestyle choices. We will also continue to ensure managers are adequately trained to manage attendance robustly.

Strengthen the application of the sustainable development principle to improve the way it plans, delivers, and monitors the management of its workforce.

Strengthen the performance management of its workforce by:

- developing a set of performance and outcome measures that reflect the Council's ambitions for its workforce, and monitor these measures at a corporate level, including reporting to overview and scrutiny committee(s)

benchmarking performance on workforce management with other organisations. (*Audit Wales Review of Workforce Management*)

3.3.5.3 Scheme of Delegation to Officers

❖ How we do it

The Scheme of Delegation itemises the decisions which are delegated to officers, whether by the Council or by the Cabinet. In exercising delegated powers Officers must comply both with any statutory requirements and the Council's Policy and Budget Framework, amongst other requirements. Any significant decisions have to be recorded and are subject to the call-in rules. Significant executive decisions by officers are published.

The delegations in the Constitution became very pertinent during the early part of the 2020/21 year when it became impossible to convene formal physical meetings of the Authority due to the implications of the coronavirus pandemic – things such as the fast pace of decisions needing to be taken and the inability to meet the statutory timelines imposed for the convening of formal meetings of members, the rules prohibiting meetings from being wholly virtual, some members needing to shield and making it more difficult to achieve the quorum needed for meetings, and the stay at home message – so the emergency delegations in the Constitution had to be called upon to allow officers to make some critical decisions. This period of emergency delegated decision taking by officers was kept to a minimum, and as soon as the rules relating to the conduct of democratic meetings were temporarily relaxed so as to allow 100% online meetings, the Authority resumed democratic meetings, albeit online. The decisions taken by officers during the brief emergency period were published.

❖ **How well are we doing and how do we know?**

A report on the decisions taken by senior officers under emergency powers during the early days of the pandemic was taken to the Cabinet as soon as virtual meetings were allowed and all decisions taken were endorsed by the Cabinet.

❖ **What and how can we do better?**

The Scheme of Delegation is a living document and needs to be kept under review. It was last updated in County Council on the 9th February 2022. Some of the revisions approved by the Council related to planning applications and enforcement and are intended to make more effective use of the Planning Committee's time. Whether this outcome has been achieved will need to be monitored.

3.3.6 **Managing risks, performance and finance** - *Managing risks and performance through robust internal control and strong public financial management.*

3.3.6.1 Risk Management

❖ **How we do it**

The Authority has a Risk Management Steering Group which reports directly to Executive Board, Governance and Audit Committee and Chief Officers' Management Team (CMT). The Risk Management Steering Group comprises an ~~Executive Board~~ Cabinet Member Risk Champion (~~Executive Board~~ Cabinet Member for Resources), Departmental Risk Champions and is chaired by the Head of Revenues and Financial Compliance.

The Authority aims to embed good risk management into all its processes including a specific section in Committee Reports for the implications from a Risk Management perspective to be discussed and explained.

Corporate, Service and Project Risks are captured within a Risk Register. We use **"Web Based Risk Register Software"**, which allows Departments to input, access, maintain and manage Service and Project Risks. All Departments have direct inputting access for the Corporate Risk Register.

The Corporate Risk Register is reported to the Governance and Audit Committee. A Review of Risk Management Arrangements was carried out by Wales Audit Office during 2018/19, where proposals for improvements were made to strengthen the arrangements in place. An action plan has been completed to implement the improvements.

❖ **How well are we doing and how do we know?**

A TIC review that concluded in December 2021 noted that *'Although the Covid-19 pandemic initially impacted on the ability to progress the recommendations contained within the WAO Office Review and follow-up Internal Audit Review, a number of key actions have now been implemented and good progress has been made across the action plan in general.'*

One TIC priority was to ensure that all departments move to direct inputting of risk information as early in 2022 as possible – this has already been actioned.

❖ **What and how can we do better?**

Continue to implement the action plans developed in response to the WAO/Internal Audit Review, with priority to be given to ensuring that the Risk Toolkit is formally adopted and used to inform development sessions for managers at a divisional level and dedicated development sessions for Departmental Risk Champions

3.3.6.2 Risk Management Steering Group

❖ How we do it

The Risk Management Steering Group examines how Risk Management can be developed and ensure that Risk Management is embedded in decision making throughout the organisation. The Group meet quarterly and is supported by the work of its Sub Groups i.e. Property & Liability Risks, Motor Fleet Risks, and Contingency Planning Sub Groups.

❖ How well are we doing and how do we know?

TIC's December 2021 review concluded that *'The Terms of Reference of the Risk Management Steering Groups and its various sub-groups have recently been reviewed. This will allow the Strategic Group to adopt more of a strategic approach to its consideration of risk management issues, such as undertaking regular reviews of the Corporate Risk Register.'*

❖ What and how can we do better?

The Steering Group's role in allocating the £250k of risk management funding could be strengthened by introducing clearer criteria for how this funding is prioritised and spent on an annual basis.

3.3.6.3 Scrutiny Committees

❖ How we do it

The Scrutiny Function plays a highly valuable role in ensuring performance improvement and challenge. The role of Scrutiny in "Task and Finish Groups" has clearly had a positive influence on policy development.

The Authority has a well-developed system of performance management. Scrutiny Committees receive a Quarter 1 and Quarter 3 report and an Annual Report on performance which includes an update on all Performance Indicators and Key Actions contained within the Corporate Strategy.

Any 3 Council Members have the constitutional power to call-in executive decisions in respect of their own functional responsibilities, whether taken by the Cabinet collectively or by individual Cabinet Members on their own portfolio areas. In order to allow call in to be exercised no decision taken by the Cabinet or Cabinet Members shall take effect until 5 working days after the decision is published and circulated via e-mail to Members.

In line with the formula set out in the Local Government Measure 2011, the Chairs of two out of the Authority's 5 Scrutiny Committees are allocated to the Opposition.

In October 2020 the Authority updated its Scrutiny Procedure Rules so as to change Cabinet Members roles at Scrutiny Committees and to require them to attend the meetings to present reports and answer questions. This change was welcomed by the Cabinet Members.

Again, as a by-product of the pandemic Scrutiny Committee meetings have been webcast since November 2020.

❖ How well are we doing and how do we know?

The Chairs and Vice-Chairs of Scrutiny Forum meets on a quarterly basis to discuss and propose improvements to the scrutiny function for consideration by the Authority's Constitutional review Working Group; to put forward items for discussion at the biannual meetings with the Cabinet; and acts as a forum for sharing scrutiny good practice.

During 2021/22 the Forum discussed how virtual meetings and the webcasting of scrutiny meetings had worked. The unanimous consensus was that the arrangements had worked well and that attendance levels had been good.

In response to concerns expressed by the Forum an email was sent to all Directorates regarding the number of scheduled reports being pulled at the eleventh hour and therefore appearing on the agenda as non-submissions. The Forum monitored the submission rates after the sending of the email and noted an improvement.

Webcasting viewing figures for each Scrutiny Committee for the period December 2020 to November 2021 were as follows:

Committee	All Views	Live Views	Archived Views
Community & Regeneration	518	100	418
Education & Children	627	98	529
Environment & Public Protection	716	161	555
Policy & Resources	733	155	578
Social Care & Health	426	85	341

❖ What and how can we do better?

In October/November 2021 Audit Wales undertook a follow up review of the proposals for improvement identified in their Scrutiny Fit for the Future Report 2018 – the outcome of the review is awaited and will be considered when available. Any agreed suggestions for improvement will be implemented.

A review of the Governance arrangements for both Local Authority Trading Companies (LATC) will be carried out with a view to aligning the arrangements and clarifying the roles of Members and Scrutiny Committees in relation to the LATCs.

3.3.6.4 Financial Administration (Section 151 Officer)

❖ How we do it

The Director of Corporate Services is the responsible officer for the administration of the Authority's affairs under Section 151 of the Local Government Act 1972 and carries overall responsibility for the financial administration of the County Council.

The Chartered Institute of Public Finance and Accountancy (CIPFA) previously published a "**Statement on the Role of the Chief Financial Officer in Local Government**". The Statement describes the role and responsibilities of the Chief Financial Officer (CFO) and sets out 5 Key Principles (see below) that define the core activities and behaviours that belong to the role of CFO in public service organisations and the organisational arrangements needed to support them. Carmarthenshire County Council through the appointment of the Director of Corporate Services fully complies with the Statement.

Principle 1 - The CFO in a Local Authority is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the Authority's strategic objectives sustainably and in the public interest.

Principle 2 - The CFO in a Local Authority must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the Authority's overall financial strategy.

Principle 3 - The CFO in a Local Authority must lead the promotion and delivery by the whole Authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently, and effectively.

Principle 4 - The CFO in a Local Authority must lead and direct a finance function that is resourced to be fit for purpose.

Principle 5 - The CFO in a Local Authority must be professionally qualified and suitably experienced. The Financial Services Division provides support to Departments and co-ordinates and supports the budget preparation and financial monitoring process.

The Authority operates to a defined set of Financial Procedure Rules and Contract Procedure Rules which are maintained by the Corporate Services Department with any amendments approved by the Governance and Audit Committee.

❖ How well are we doing and how do we know?

Internal Audit's overall opinion reported in July 2021 to the Governance and Audit Committee: the Authority has an ACCEPTABLE control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place and the control framework is generally sound and operated reasonably consistently. The Authority has an established Constitution, has developed Policies and approved Financial Procedure Rules that provide advice and guidance to all staff and members.

Financial Procedure Rules and Corporate Procurement Rules are regularly reviewed and updated when appropriate. They will be presented to Governance and Audit Committee in July 2022 for changes to be approved.

In September 2021, Audit Wales issued an unqualified audit report in respect of our 2020-21 Statement of Accounts. These included more than £140million of additional Covid related funding from many different grants.

❖ What and how can we do better?

The next financial year will see the creation of a new regional Corporate Joint Committee, for which Carmarthenshire will be the lead authority providing the S151 Officer as well as financial support functions. Recognising this new workload, combined with new arrangements within the Mid and West Wales Fire and Rescue service, we will be reducing and then ceasing the S151 service to the Fire Authority during the year.

3.3.6.5 Dyfed Pension Fund Committee

❖ How we do it

Carmarthenshire County Council is the statutorily appointed Administering Authority for the Dyfed Pension Fund. The Pension Fund Committee comprises of three County Council Members plus a nominated substitute to act in the absence of a Member. The Pension Fund Committee has the following responsibilities:

- To review the performance of the Dyfed Pension Fund, decide on the strategic direction of all matters relating to the investment of the Fund and monitor all aspects of the investment function.
- To determine on Administering Authority Pension Fund matters.

During 2020/21 the Pension Fund Committee was supported by the Director of Corporate Services and Head of Financial Services, the Financial Services Division and an Independent Investment Adviser. The Director of Corporate Services is the Section 151 Officer.

The Fund's Governance Policy sets out in detail the Governance arrangements of the Fund.

The Local Pensions Board established in 2015/16 under the Public Service Pension Act (PSPA) 2013 has an oversight or scrutiny role and is intended to assist the Administering Authority in securing compliance with

regulations and requirements imposed by the Pensions Regulator and the Department for Communities and Local Government. The terms have been reviewed; the updated Terms of Reference were approved by Council in May 2021.

Following HM Government's approval of the Wales Investment Pool in November 2016 and the establishment of the Wales Pension Partnership (WPP) Joint Governance Committee an extensive procurement process was undertaken to appoint a Financial Conduct Authority regulated Third Party Pool Operator to manage the investments of the 8 Welsh Pension Funds. In November 2017 the WPP Joint Governance Committee approved the appointment of Link Fund Solutions as the Operator.

Carmarthenshire County Council is the Host Authority for the WPP, providing administrative, financial and secretarial support and implementing decisions made by the Joint Governance Committee.

The Authority for 2021/22 has produced a separate Annual Report and Accounts for the Dyfed Pension Fund and therefore further information in respect of governance and activity of both the Fund and the WPP can be found in this document.

❖ How well are we doing and how do we know?

There has been a significant increase in the level of engagement related to climate change, which the fund has proactively engaged in with various organisations. The fund has recognised climate related risk within its investment performance and established a responsible investment policy

❖ What and how can we do better?

The Fund's pension committee acknowledged the excellent work on Responsible Investing but it had gone unnoticed so requested that communication on these matters was improved at a local and national level.

3.3.6.6 The City Deal

❖ How we do it

On the 29th August 2018 Carmarthenshire County Council, Neath Port Talbot County Borough Council, Pembrokeshire County Council and the Council of the City and County of Swansea signed an Agreement for the establishment of a Joint Committee for the Swansea Bay City Region. The first meeting of the Joint Committee was held on the 30th August 2018. Carmarthenshire is the Accountable Body for the City Deal function.

The Joint Committee is made up of the Leaders of the four regional Authorities and one non-voting, co-opted member each from the Hywel Dda University Health Board, Swansea Bay University Health Board, Swansea University and the University of Wales Trinity Saint David.

A Joint Scrutiny Committee has also been formed, with the scrutiny function being administered by Neath Port Talbot County Borough Council.

A portfolio of nine programmes and projects has been approved under the Swansea Bay City Deal – three of which are delivered regionally. Under the portfolio Carmarthenshire will deliver two local programmes within its constituent area, Pentre Awel (the Life Science and Well-being development) and Yr Egin (creative and digital cluster), both of which have been approved by both UK and Welsh Government. Further to the locally delivered programmes, Carmarthenshire is the delivery lead for two regional programmes, Skills and Talent Initiative and Digital Infrastructure. These have been approved by both UK

and Welsh Government and will be delivered in collaboration with the three other constituent authorities under the Swansea Bay City Deal.

During the financial year, the Welsh Government Integrated Assurance Hub conducted an Office of Government Commerce (OGC) Gateway Review at a City Deal portfolio (Gate 0) level. This will assure successful progression and overall delivery, while supporting the SRO in the successful discharge of their duties. The Review was undertaken by an independent, external team in accordance with the Welsh Government Integrated Assurance Hub Guidelines. Seventeen 'conversations' were held with stakeholders between 19th-21st July 2021 together with a workshop session with the four local authority Leaders.

The review of the effectiveness of the system of Internal Control and Governance arrangements is informed by the work of the Internal Auditors on which the Joint Committee gains assurance. Internal Audit are required to undertake their work in accordance with the standards as set out in the Public Sector Internal Audit Standards (PSIAS) established in 2013 are the agreed professional standards for Internal Audit in Local Government.

As required by the Standards, the Head of Internal Audit (Pembrokeshire County Council) prepares an annual report for consideration by the Joint Committee. The format of the Annual Report complies with the requirements of the Code of Practice.

❖ How well are we doing and how do we know?

The SBCD Portfolio received an Amber-Green Delivery Confidence Assessment (DCA) rating. The summary finding of the Review were made four recommendations, three of which have been achieved as at 31st March 2022.

The internal audit report has determined an audit assurance rating of 'Substantial'; There are none or few weaknesses in the adequacy and/or effectiveness of the governance, internal control, risk management and financial management arrangements, and they would either be unlikely to occur or their impact is not likely to affect the achievement of the SBCD objectives. This report was presented to the Joint Committee on within the 2022/23 financial year and was subject to delay in financial year 2021/22 due to the COVID-19 crisis and local elections.

❖ What and how can we do better?

The Welsh Cities and Growth Implementation Board were very complimentary in respect of the progress the Swansea Bay City Deal has made and acknowledged that the Portfolio is in full delivery.

The Conclusions from the reports and reviews noted above will identify strengthen governance arrangements and support best practise to ensure the successful the delivery of programmes and projects. Recommendations will be reviewed and implemented within portfolio management, governance and control activities and monitored in line with governance arrangements.

3.3.6.7 ERW / Y PARTNERIAETH

❖ How we do it

Carmarthenshire, Swansea and Pembrokeshire are developing a new Partnership Framework that will supersede ERW – Y Partneriaeth -, and this framework will deliver the aspirations and objectives that were previously being provided by ERW.

In respect to professional development of the school workforce and the design and development of a new curriculum, Carmarthenshire, Swansea and Pembrokeshire County Councils have agreed a new approach that will supersede the regional consortium ERW. **Partneriaeth** will deliver the aspirations and objectives that were previously being provided by ERW. A new streamlined management and operational staffing structure has been designed and populated and a new legal agreement, business plan and budget agreed. The minimal redundancy costs were met by ERW's surplus budget.

Partneriaeth will be governed by a new Joint Committee in line with a new legal agreement. Regular reports, monitoring the progress of achieving the actions in the business plan, will be presented to the Joint Committee and the Joint Scrutiny Panel, comprising of elected members from the three partner authorities. The budget will be regularly monitored by the Joint Committee and the required statutory reports will be completed as well as a programme of audits undertaken.

❖ How well are we doing and how do we know?

Partneriaeth is currently only sitting in shadow form. However, once established the Risk Register will be reviewed regularly and on an annual basis there will be a Welsh Government Challenge and review session as well as ESTYN thematic studies / reviews as requested by Welsh Government. The quality of professional learning/support will be evaluated by participants and an annual survey conducted to ensure that Partneriaeth meets the needs of our schools.

❖ What and how can we do better?

Outcomes from the reports, reviews and annual survey noted above will identify areas of success and areas to develop. These will be incorporated into subsequent business plans and monitored in line with the governance structure.

3.3.7 Good transparency and accountability_- Implementing good practices in transparency, reporting, and audit to deliver effective accountability

3.3.7.1 Governance and Audit, Standards and Democratic Services Committees
❖ How we do it
<p>The Governance and Audit Committee is a key component of Corporate Governance, providing a source of assurance about the Authority's arrangements for managing risk, maintaining an effective control environment and reporting on financial as well as non-financial performance.</p> <p>The Standards Committee (which includes a majority of External Members) promotes high standards of conduct for Members as well as maintaining an overview of the Authority's processes for complaints handling and its Whistleblowing Procedure.</p> <p>The Authority also has a Democratic Services Committee (5 Elected Members) and a statutory designated Head of Democratic Services. The Committee's terms of reference as set by the Authority include securing the provision of reasonable training and development opportunities for Members, appointing a Member Development Champion and promoting and supporting good governance.</p> <p>The Governance and Audit Committee has received a report on the future changes that affect the committee in accordance with the Local Government and Elections (Wales) Act 2021.</p>
❖ How well are we doing and how do we know?
Governance and Audit Committee meet to agree on their development needs and a training programme agreed.
❖ What and how can we do better?
Once established the Governance and Audit Committee will conduct a self-assessment of their role and responsibilities to ascertain where further improvement is needed.
3.3.7.2 Internal Audit
❖ How we do it
<p>The review of the effectiveness of the system of Internal Control and Governance arrangements is informed by the work of the Internal Auditors on which the Authority gains assurance. Internal Audit is required to undertake its work in accordance with the standards as set out in the Public Sector Internal Audit Standards (PSIAS) established in 2013 are the agreed professional standards for Internal Audit in Local Government.</p> <p>As required by the Standards, the Head of Internal Audit prepares an Annual Report for consideration by the Governance and Audit Committee. The format of the Annual Report complies with the requirements of the Code of Practice.</p> <p><i>The overall opinion is that the Authority has an 'Acceptable' control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place, Risk Management and the control framework is generally sound and operated reasonably consistently. The Authority has an established Constitution, has developed Policies and approved Financial Procedure Rules and Contract Procedure Rules that provide advice and guidance to all staff and members. Sufficient assurance work has been carried out to form a reasonable conclusion on the adequacy and effectiveness of the Authority's internal control environment. Where weaknesses have been identified</i></p>

through reviews, Internal Audit have worked with management to agree appropriate corrective actions and a timescale for improvement.

The Authority maintains an effective Internal Audit function. The **Strategic and Annual Audit Plans** are approved by the Governance and Audit Committee annually and regular reports are made to the Committee throughout the year on progress and any significant weaknesses identified.

The Head of Revenues and Financial Compliance in addition to being accountable for the delivery of the Internal Audit Services also has responsibility for the operational management of Revenues and Benefits, as well as Risk and Procurement. To ensure there is no conflict of interest in the audit reviews for the operational areas a protocol has been prepared and was approved by the Audit Committee in September 2018.

The Public Sector Internal Audit Standard (PSIAS) became effective from 1st April 2013 and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.

The two possible approaches to external assessments outlined in the Standards included either a full external assessment or an internal self-assessment which is validated by an external reviewer. Carmarthenshire County Council elected to adopt the self-assessment approach with an external validation undertaken by a suitable qualified and experienced external assessor with the required level of knowledge of the application of the PSIAS, as agreed with the Welsh Chief Auditors' Group. The purpose of the external assessment is to help improve delivery of the audit service to an organisation. The assessment is designed to be a supportive process that identifies opportunities for development which ultimately help to enhance the value of the audit function to the Authority. The self-assessment and the external assessment concluded that the Internal Audit Service is generally conforming.

In addition to the planned work, the Internal Audit Unit undertakes fraud investigation and proactive fraud detection work.

Action plan responses to Internal Audit reviews are entered into the Council's Performance Information Monitoring System (PIMS) and progress is updated quarterly by responsible officers.

❖ How well are we doing and how do we know?

- Strategic and Annual Audit Plans presented to Governance and Audit Committee in the March meetings.
- Quarterly updates are provided on the work carried out and Annual Report is presented every July.
- Actions to deliver recommendations made in 2018 Quality Assessment completed.

❖ What and how can we do better?

- Consider any improvements identified through the external assessment of Internal Audit's arrangements.
- Introduction of new performance indicators for 2022/2023 with the aim to assisting the service in becoming more efficient.

3.3.7.3 External Regulators

❖ How we do it

Services are reviewed during the year by external regulators, such as Estyn, CIW and Audit Wales (formerly Wales Audit Office). The subsequent reports are actioned accordingly.

Each year Audit Wales, as External Auditor to the Authority complete work to meet the following duties:

- ❖ **Audit of Accounts** Each year the Auditor General audits the Council's financial statements to make sure that public money is being properly accounted for.
- ❖ **Value for money** The Council has to put in place arrangements to get value for money for the resources it uses, and the Auditor General has to be satisfied that it has done this.
- ❖ **Continuous improvement** The Council also has to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General has to assess whether the Council is likely to (or has) met these requirements.
- ❖ **Sustainable development principle** Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

We also maintain a log of regulatory reports and recommendations. The external regulatory reviews recommendations or proposals for improvement are entered into the Council's Performance Information Monitoring System and progress is reported quarterly on dashboards. An Annual Report is issued to Audit Committee.

Audit Wales issued a certificate of compliance for our Annual Report for 2020/21 under the 2009 Measure.

❖ How well are we doing and how do we know?

We track Audit Wales and Care Inspectorate Wales National and Local Regulatory report recommendations and report on them quarterly. We also submit an annual report to the Governance and Audit Committee.

We expect all reports that are going to be reported to the Governance and Audit Committee to go via CMT.

- During the year we have agreed that Estyn national report recommendations will be addressed by the newly created Focus Groups set up to support *The future direction of Education Services in Carmarthenshire 2022 – 2032* key themes and high level priorities.

As outlined in Para 3.3.4.1 we have included regulatory report findings in new Integrated Performance Monitoring reports.

❖ What and how can we do better?

- We will produce a protocol/process for dealing with Regulatory Reports to determine what needs to go to CMT/ Cabinet /Scrutiny and Governance and Audit Committee.
- We will produce a report to learn from the intervention and turn around arising from the Audit Wales Planning report findings.

3.3.7.4 Information Assets

❖ How we do it

The Council's Head of ICT & Policy acts as the Authority's *Senior Information Risk Owner*. A Corporate Information Governance Group (CIGG) meets regularly in order to safeguard and secure the Authority's information. Minutes of these meetings are provided for consideration to the Corporate Management Team.

There are various safeguards in place to guard against the loss or release of personalised information. These include relevant policies and procedures which are communicated to staff, encryption of laptops, memory storage media and other devices. The Authority employs:

- A Digital Security Officer who advises on data security and external advisers and consultants are employed from time to time to test and advise on the Authority's security arrangements.
- A Data Protection Officer who advises on legal compliance and ensures that policies and procedures are in place and are being adhered to.

These safeguards are subject to ongoing review and include a combination of technical solutions and training for staff involved in handling personal data on the requirements of the General Data Protection Regulation (GDPR).

❖ How well are we doing and how do we know?

There had been 39 personal data breaches reported this year, which have been discussed at the CIGG.

Details of reported breaches are logged, with a incident report being sent onto the responsible Head of Service for the division along with details and remedial action taken. Two breaches were escalated and reported to the ICO, one by the Council and another by the data subject.

There were 24 breached reported in the previous year with 2 being referred to the ICO, therefore there has been an increase in the number of breaches being reported.

There were 3 cyber incidents reported this year. None of the incidents had caused the loss or destruction of data and it was likely that all three incidents were random and not targeted specifically at the Authority.

❖ What and how can we do better?

It was noted at CIGG that a high number of the reported breaches had involved personal data being emailed to the incorrect email recipient in error.

We will implement warnings to the email system to reduce the human error factor. Breach reports will be added to the PIMS system to increase visibility within each service area.

We will specifically look at high risk service area and look to disable the email auto complete facility which contributes to this type of breach.

We will continue to educate staff highlighting the potential that cyber criminals can steal sensitive information via phishing emails.

3.3.7.5 Review of Effectiveness
❖ How we do it
<p>A review of the effectiveness of our Governance arrangements (including the system of Internal Control) is undertaken regularly by the Corporate Governance Group through its work. That work includes continuous challenge of the governance framework. The AGS is the framework that is used to seek these assurances, through continuous monitoring of actions in the AGS.</p> <p>The review of effectiveness is informed by managers within the Authority who have responsibility for the development and maintenance of the Governance environment, the Head of Internal Audit's Annual Report and also by comments made by the External Auditors (Wales Audit Office).</p> <p>The effectiveness of the Governance framework draws on evidence and assurances from:</p> <ul style="list-style-type: none"> • Council • Leadership / Executive Board • Executive Board Members • Scheme of Delegation to Officers • The Governance and Audit Committee / Scrutiny Committees / Risk Management Steering Group • Standards Committee • Internal Audit • External Audit • Public Services Ombudsman for Wales
❖ How well are we doing and how do we know?
<p>Internal Audit view for 2020/21 assessed the process and supporting evidence as adequate. Annual Governance Statement produced timely in line with the closure timetable.</p>
❖ What and how can we do better?
<p>Improve on the completion timetable for the Annual Governance Statement to ensure that it aligns with the earlier closure of accounts timetable, as it is included in the Statement of Accounts.</p>

3.3.7.6 Council
❖ How we do it
<p>The Council meets - online during the period of the pandemic - on a monthly basis and takes decisions on Council functions. Its Agendas are published at least 3 clear days in advance of meetings, and its meetings are open to the public (subject to exemptions) and webcast. Its Minutes are published and are available to the Public. New ways of working group has been established to review the way forward.</p> <p>As from the 1st September 2019 all the Authority's democratic meetings are paperless.</p>
❖ How well are we doing and how do we know?
<p>The enforced move to online meetings did not inhibit the democratic process and the provision of training enabled all members to be able to attend meetings and participate online.</p> <p>All our meetings are webcast, thus allowing the public to be able to hear and follow proceedings.</p>
❖ What and how can we do better?
<p>During 2022/23 we will be introducing hybrid meetings, giving members, and the public, choice as to how they wish to attend meetings.</p>

3.3.7.7 Leadership / Cabinet

❖ How we do it

The Cabinet takes decisions on executive functions within the policy and budget framework set by the Council. The Agenda is published at least 3 clear days in advance of its meetings and meetings are held in public (subject to statutory exemptions) and webcast. Its Minutes are published, and its decisions are subject to call in by any 3 Council Members. (ref para 3.3.6.3).

The Authority normally meets with Town and Community Councils twice yearly in a formal Forum. However, due to COVID19 one virtual meeting was held in 2020/21 as part of the budget setting consultation.

3.3.7.8 Cabinet Members

❖ How we do it

The Cabinet Members have decision making powers in relation to their own portfolio areas. Their decisions are published and are subject to call in by the relevant Scrutiny Committees (ref para 3.3.6.3).

3.3.7.9 Governance and Audit Committee

❖ How we do it

The Governance and Audit Committee meets throughout the year to provide independent assurance to the Authority in relation to the effectiveness of the Internal Control Environment and Risk Management Framework.

The Governance and Audit Committee are also responsible for approving the Authority's Statement of Accounts.

Under the **Local Government Wales Measure 2011** it is mandatory for Local Authorities to have an Audit Committee. The Measure provides that there must be an independent External Voting Member on the Audit Committee.

The changes to the Audit Committee are split and will come into force as follows:

Re-naming of Audit Committees came into force on the 1st April 2021. This section provides for the re-naming of Audit Committees to 'Governance and Audit Committees' and requires the Committee to undertake additional functions, namely those functions set out in Chapter 1 of Part 6 of the Act and:

- (a) review and assess the authority's ability to handle complaints effectively;
- (b) make reports and recommendations in relation to the authority's ability to handle complaints effectively

Further changes will come into force on the 5th May 2022 which will require one third of the members of the Governance and Audit Committee to be lay persons and for the lay person to be appointed as Committee Chair. Arrangements for the appointment of the lay members by March 2022.

Job Profiles are in place for both the Chair of Governance and Audit Committee and the Members of Governance and Audit Committee. In line with the Local Government Measure 2011, the Chair of the Governance and Audit Committee is has been a Member from the Opposition Group but from May 2022 onwards will be one of the lay members, following a change in the law.

❖ **How well are we doing and how do we know?**

Following a recruitment process recommendations will be made to County Council by the Governance and Audit Committee following the May 2022 election as to appointments to the lay member posts.

❖ **What and how can we do better?**

From May 2022 onwards one third of the Governance and Audit Committee must be lay members which will bring even more independent overview.

3.4 Corporate Governance during the COVID19 Pandemic

Normally the Council holds physical meetings, including those of the Full Council, the Cabinet individual Cabinet members and other committees, to make key decisions. Although the Local Government (Wales) Measure 2011 made provision for remote attendance at such meetings at least 30% of members were required to be physically present in person at the meeting. This requirement was relaxed by Regulations in May 2020, when meetings could be held 100% online.

Interim emergency arrangements therefore had to be put in place for decisions to be taken at a fast pace until the relaxations were enacted. On the 18th March 2020 a decision was taken to suspend most democratic meetings in order to protect members and staff and on the 19th March 2020 a decision was taken to close all Council buildings to the public for the same reason. Following the announcement by the Prime Minister of the nationwide 'lockdown' on the 23rd March 2020, all remaining democratic meetings were suspended.

Alongside these developments, on the 12th March 2020 the growing pandemic resulted in the senior officers of the authority adopting the Gold/Silver Command structure under the Civil Contingencies Act 2004.

In the absence of any formal meetings of the ~~Executive Board~~ Cabinet and Full Council, senior officers have exercised the powers granted to them in Part 3.2 of the Council's Constitution (Scheme of Delegation to Officers) under section 100G Local Government Act 1972 to make such decisions as are necessary for the functioning of the Council and its response to the pandemic.

These delegated powers are broad in scope and cover day to day operational decision making by the authority. However, the scheme of delegation also provides that the Chief Executive and Directors have the power to make:

"Determination of any urgent matter in the purview of the Council, the ~~Executive Board~~ Cabinet or any committee where it is impractical to convene a meeting of that body to consider the matter."

As it was impractical to convene meetings of Full Council and ~~Executive Board~~ Cabinet due to the ongoing pandemic these powers have been utilised to make any necessary urgent decisions falling outside the normal delegated authority of officers. Records have been kept of urgent decisions made under these powers and following a change in legislation by Welsh Government permitting virtual democratic meetings, these were reported at the virtual meeting of the ~~Executive Board~~ Cabinet held on 1st June 2020. Remote meetings have continued during the year with the resumption of the Governance and Audit Committee in July 2020 and Scrutiny Committees from

November 2020. The Local Government and Elections (Wales) Act 2021 allows remote meetings to continue but also provides for hybrid meetings to be held.

The requirement to work from home during lockdown has been enabled by existing ICT capabilities but has inevitably meant some changes to working practices, control mechanisms and authorisation methods. These have been made with approval of the relevant senior manager or directors and consultation/advice from Internal Audit where appropriate. Internal Auditors were redeployed during the initial lockdown as the team were unable to commence the annual work programme due to the disruption caused by the pandemic. The programme was redesigned to achieve control assurances remotely and recommenced during the summer.

During 2021/22, the Authority continued to claim from the Welsh Government hardship scheme, covering increased costs of delivering core services, provision of new services and income loss from closure of commercial services. Looking ahead, this scheme has now ended, with Local Authorities required to assess and provide for future financial implications from core budgets. The 2022-2023 Budget includes an explicit contingency totalling £3.5m. .

As restrictions have eased, this has permitted increased office working. The preparation of this statement of accounts has taken place through a combination of Face to face reviews mixed with virtual meetings and electronic files and screen sharing technology.

3.5 Governance issues to be addressed

The following additional Governance issues need to be considered and addressed during the next 12 months:

For 2022/2023

- Develop recruitment strategy and workforce plan alongside implementation of new recruitment software to ensure recruitment service can be streamlined and maintained.
- Set up governance group to oversee development of Reward and Benefit hub
- Review employment safeguarding framework and develop training programme for recruiting managers

We propose over the coming year to take steps to address the above matters to further enhance our Governance arrangements. An Action Plan summarising the above Actions, Responsible Officers and Target Dates is attached in Appendix 2. We are satisfied that these steps will address the need for improvements and will monitor their implementation and operation as part of our next annual review.

Approved

xx June 2022

Leader of Council

Chief Executive

APPENDIX 1

*UPDATE ON OUTSTANDING GOVERNANCE ISSUES IDENTIFIED IN
PREVIOUS ANNUAL GOVERNANCE STATEMENTS*

SOURCE	ISSUES	RESPONSIBLE OFFICER	ACTIONS/PROGRESS		STATUS
AGS 2017/18 No.6	Monitor and evaluate People Strategy Group/Work stream actions relating to AW People Performance Management recommendations.	Assistant Chief Executive – People Management	March 2020	<p>Consolidating learning and moving forward. PSGB Group has met through COVID19, but revaluation of way forward needed.</p> <p>IIP – high level review for further accreditation carried out. Steering group is refocusing its objectives.</p>	<p>On going</p> <p>IIP meetings held in November / early December. 6th formers event done.</p> <p>Aiming for gold – workplan to be put in place.</p> <p>Empowerment & wellbeing being two main focus.</p> <p>Reconfigure the group to align with expectations.</p> <p>The interim report received from IIP to CMT in next fortnight. Then to pre-cabinet following that.</p>
AGS 2019/20 No.8	Ensure Employment Policies reflect any new legislation such as exit payment cap, reclaiming exit payments etc.	People Services Manager	March 2021	<p>Ongoing – On 12/2/21 the UK Government repealed the exit pay cap provisions. We await new legislation and will update policies accordingly.</p> <p>The legislation is likely to come back in the Autumn. Waiting for this, following these policies will be reviewed and updated where required.</p>	<p>2021/22</p> <p>Exit pay cap legislation was due in December but has not been received – likely now to be 2022.</p> <p>ACAS compliant policies in place.</p> <p>Still awaiting information</p>

<p>AGS 2019/20 No.13</p>	<p>Implement appropriate changes in respect of the governance arrangements of the Local Authority Companies in response to the Governance Review Report.</p>	<p>Corporate Management Team</p>	<p>June 2021</p>	<p>Democratic decision has been taken to put one company into dormancy. Decision has been taken that reports from the other two companies to be presented to Cabinet on 6 monthly basis.</p>	<p>CWM updates commenced - reported recently to CMT in December 2021 – to be next taken to Pre-Cabinet. Delivered. Llesiant will be reporting to Pre-Cabinet by end of the fy.</p> <p>TIC review being undertaken on Llesiant. Planned work in programme</p> <p>Governance update review to be carried out early 2022.</p>
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AGS 2020/21 No.1	Review Staff Travel Policy	People Services Manager	April / May 2021	Draft presented to CMT 16 th September 2021 Principles agreed and consultation now will commence with TU. Following which the policy will go back to CMT and follow through the political process.	Travel policy with TU for consultation until 4 th March for comments. Formal presentation and waiting for formal response.
AGS 2020/21 No.2	Implement The Local Government and Elections (Wales) Act requirements	Corporate	May 2022	The elements that have not been implemented to date have a timetable that needs to be met to deliver the Act's requirement / timescale. Elements of performance & governance implemented. Elections – in hand	Ongoing Statutory Guidance not provided yet, some draft guidance issued beginning of February 2022.
AGS 2020/21 No. 3	Develop governance arrangement around the better ways of working once plan is in place – for officers	Chair of Better Ways of Working Strategic Group	2021/22	Facilitated sessions underway for each HoS teams. 3 sub groups in place reporting into Strategic group. Communications plan being drawn up for the project Two pilots on hybrid working in place.	Ongoing Each service is now collating information to determine the practicalities / operational needs space allocations collated from all HoS to inform the property strategy. Also work ongoing with other public sector bodies – joint working.
AGS 2020/21 No. 4	Develop governance arrangement around the better ways of working once plan is in place – for Members	Chair of Better Ways of Working Strategic Group / Head of Legal and Democratic Services	2021/22	The work of the Task and Finish Group has been completed	The Chair of the Democratic Services Committee presented the Task and Finish Group's report to County Council on the 9 th March 2022, and all 5 recommendations were approved.
AGS 2020/21 No.5	Recruit lay members for Audit Committee	Head of Legal and Democratic Services / Director of Corporate	2021/22	<i>A recruitment process was conducted during (check date)</i>	Job Specification drawn up Job advert drafted – both presented to Governance & Audit

		Services / Head of Revenues & Financial Compliance			Committee for approval 17 th December 2021. Shortlisting and Interviews completed- Recommendations on successful applicants for the lay member posts to be presented to County Council in May 2022
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APPENDIX 2

GOVERNANCE ISSUES ACTION PLAN			
NEW GOVERNANCE ISSUES IDENTIFIED IN THIS YEAR'S ANNUAL GOVERNANCE STATEMENT			
ISSUE REF	ACTION	RESPONSIBLE OFFICER	TARGET DATE
AGS 2021/22 No.1	Develop recruitment strategy and workforce plan alongside implementation of new recruitment software to ensure recruitment service can be streamlined and maintained.	People Services Manager	March 2023
AGS 2021/22 No.2	Set up governance group to oversee development of Reward and Benefit hub	People Services Manager	May/June 2022
AGS 2021/22 No. 3	Review employment safeguarding framework and develop training programme for recruiting managers	People Services Manager	March 2023

**Pwyllgor Llywodraethu ac Archwilio
15 Gorffennaf 2022**

Blaenrhaglen Gwaith y Pwyllgor Llywodraethu ac Archwilio		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Blaenrhaglen Blynyddol i hysbysu'r Aelodau o'r Pwyllgor Llywodraethu ac Archwilio am yr eitemau agenda yw trafod am y flwyddyn 2022/23.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO		
Angen i'r Cabinet wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
Yr Aelod o'r Cabinet Sy'n Gyfrifol am y Portffolio: Cyng. A Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223
Awdur yr Adroddiad: Caroline Powell	Prif Archwilydd	Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

Governance & Audit Committee 15 July 2022

Governance & Audit Committee Forward Work Programme

To provide Members with a Forward Work Programme for the 2022/23 Governance & 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

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: H L 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

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

Signed: H L 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

Title of Document	File Ref No.	Locations that the papers are available for public inspection

Mae'r dudalen hon yn wag yn fwriadol

Subject area and brief description of nature of report	Lead Department	Responsible Officer	Jul-22	Sep-22	Dec-22	Mar-23
Appointment of Audit Committee: - Chair - Vice Chair	Corporate Services	Governance & 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	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	ICT & 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:	Corporate Services	Head of Revenues and Financial Compliance	As Required			
Progress reports as requested by Audit Committee						
- Review of Planning Services	Environment	Head of Planning	✓	✓	✓	✓
- Review of Waste Services	Environment	Head of Waste and Environmental Services			✓	
- Schools' Deficits and Surpluses	Education & Children	Head of Education and Inclusion 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			
Annual Anti-Fraud and Corruption Report	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		✓		✓
Receive the Corporate Annual Report	ICT & Policy	Corporate Policy & Partnership Manager		✓		
Receive the Annual Complaints Report	ICT & Policy	Corporate Policy & Partnership Manager		✓		
Annual Governance Statement for Carmarthenshire County Council - To be received - To be approved	Corporate Services	Head of Revenues and Financial Compliance	✓	✓		
Statement of Accounts for Carmarthenshire County Council - To be received - To be approved	Corporate Services	Head of Financial Services		✓	✓	
Statement of Accounts including Annual Governance Statement for 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 County Council - 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	✓	✓	✓	✓
Audit Wales: - Audit Plan Update			✓	✓	✓	
- Financial Statements – ISA260 Report presented to those charged with Governance in relation to the Statement of Accounts for: o Carmarthenshire County Council o Dyfed Pension Fund				✓	✓	
- Annual returns – Reports re independent examination for: o Burry Port Harbour Authority				✓		
- Letter of Representation o Carmarthenshire County Council o Dyfed Pension Fund				✓	✓	
- Annual Audit Letter o Carmarthenshire County Council						✓
- Audit Plans, including information on fees o Carmarthenshire County Council o Dyfed Pension Fund			✓			

Mae'r dudalen hon yn wag yn fwriadol

Governance & Audit Committee Training / Informal Sessions

Subject area and brief description of session	Lead Department	Responsible Officer(s)												
			Winter 2019	Spring 2020	Summer 2020	Autumn 2020	Winter 2020	Spring 2021	Summer 2021	Autumn 2021	Winter 2021	Spring 2022	Summer 2022	Autumn 2022
Meeting with Auditors	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance		✓		✓					✓			✓
Governance & Audit Committee - Self Assessment	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance												✓
Risk Register	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓	✓		✓			✓		✓		✓	✓
Risk Management & Risk Appetite	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			✓					✓				✓
Fraud Awareness	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance				✓								
Local Authority Trading Companies	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance											✓	

Mae'r dudalen hon yn wag yn fwiadol

**Pwyllgor Llywodraethu ac Archwilio
15 Gorffennaf 2022**

COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn y cofnodion.		
Y Rhesymau: Mae Cylch Gorchwyl y Pwyllgor Llywodraethu ac Archwilio yn nodi bod cofnodion y Panel Grantiau, y Grŵp Llywodraethu Corfforaethol a'r Grŵp Llywio Rheoli Risg yn cael eu derbyn gan y Pwyllgor Llywodraethu ac Archwilio.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO		
Angen i'r Cabinet wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO: Cyng. A Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223 Cyfeiriad e-bost: HLPugh@sirgar.gov.uk
Awdur yr Adroddiad: Helen Pugh		

Governance & Audit Committee

15 July 2022

Minutes of relevant Groups to the Audit Committee

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

The following Minutes are attached:

- Risk Management Steering Group
- Grants Panel

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: H L 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

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

Signed: H L 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

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Mae'r dudalen hon yn wag yn fwriadol

RISK MANAGEMENT STEERING GROUP**Minutes of Meeting held on****Thursday, 12th May 2022****Via Microsoft Teams**

Members Present:			
Helen Pugh (Chair)	Corporate Services	Corporate Services Risk Champion	HLP
Jonathan Fearn	Communities	Chair of Property & Liability Risks Working Group	JF
Simon Davies	Education & Children	Education & Children Risk Champion	SD
Richard Davies	Communities	Communities (Social Care) Risk Champion	RD
Alan Howells	Environment	Environment Risk Champion	AH
Julie Standeven	Corporate Services	Principal Risk Officer	JS
Jackie Bergiers	Chief Executive's	Lead Business Partner (H&S)	JB

Item No	Subject	Action
1.	Apologies Stephen G Pilliner – Chair of Transport Risks Working Group Jason G Jones – Property Maintenance Manager Richard Stradling – Communities (Leisure) Risk Champion Heidi Font – Employee Wellbeing Manager, Chief Executive's Robert Edgecombe – Legal Services Manager, Chief Executive's Sue P John – School Organisation & Admissions Manager, Education & Children Kelvin Howell – Building Manager (Minor Works), Environment Huw Jones – Marsh UK Ltd	
2.	Minutes of Last Meeting The Minutes of the Risk Management Steering Group Meeting held on Thursday, 10th February 2022 via Teams, were confirmed as a true record.	
3.	Matters arising from Risk Management Steering Group Minutes. None	
4.	Minutes of Property & Liability Risks Working Group Meeting – 20th April 2022 The Minutes were noted.	

4.1	Matters arising from Property & Liability Risks Working Group Minutes	
4.1.1	<p>Alarm Receiving Centre JS advised discussions were ongoing with the Council’s Property Insurers to confirm Delta Wellbeing’s suitability to provide an Alarm Receiving Service for the Council. JF advised that a review of the current provision of fire and security alarms throughout the Authority and the monitoring of these systems was required. Review to include a proposed action plan and possible future bid for funding from the Risk Management Fund. Update to be provided at next meeting.</p>	JS/JF
4.1.2	<p>CEX – Community Safety – Implementation of new proposed CCTV Policy JS confirmed that the CCTV Lead Officer had been appointed and would be providing an update on the CCTV project at the next Property & Liability Risks Working Group.</p>	
4.1.3	<p>Water Safety Equipment JB advised that the review was ongoing and a trial of the new technology had commenced at Llyn Llech Owain. Update to be provided at next meeting.</p>	JB
4.1.4	<p>Mod.Gov JS advised that Mod.Gov “departmental publisher” training to be completed. The Mod.Gov platform would be used for the next Risk Management Steering Group meeting.</p>	
4.1.5	<p>Secure by Design Fencing – Schools SD advised that the review of the design of school fencing was ongoing. Update to be provided at next meeting.</p>	SD
5.	<p>Minutes of Contingency Planning Working Group Meeting – 9th May 2022 The Minutes were noted.</p>	
5.1	Matters arising from Contingency Planning Working Group Minutes	
5.1.1	<p>Departmental Business Continuity Plans HLP advised that a sub-group had been established to complete a critical friend exercise, to challenge the current process for the completion and review of the Departmental BC Plans. It was agreed to raise the profile of BC Plans via Corporate Management Team and the Corporate Risk Register.</p>	HLP
5.1.2	<p>Introduction to Emergencies HLP encouraged all members of the Risk Management Steering Group to attend the Introduction to Emergencies training provided by the Civil Contingencies Manager.</p>	
5.1.3	<p>Corporate / Service Risk Registers HLP advised that the new review process implemented for the Corporate Risk Register was working well. A more formal structure needs to be developed for the review of Service Risk Registers with the Contingency Planning Working Group providing support and challenge.</p>	

6.	Minutes of Transport Risks Working Group – 28th April 2022 The Minutes were noted.	
6.1	Matters arising from Transport Risks Working Group	
6.1.1	Dashcams It was noted that the use of dashcams were not supported by the Transport Risks Working Group. The Steering Group agreed that they would like this to be reconsidered by the Transport Risks Working Group and a full report provided to the Steering Group.	SGP/JS
6.1.2	Minibus D1 Licence The Steering Group were reminded that following a comprehensive review of the category D1 licence requirements, the Transport Risks Working Group had resolved that all drivers of Council minibuses must have a category D1 licence. Agreed action: <ul style="list-style-type: none"> • JS to liaise with the Fleet Manager/Operational Training Lead Officer and provide details of costs for Minibus D1 Licence training. • Review to consider a possible future bid for funding from the Risk Management Fund 	JS JS
7.	Risk Management Bid Reviews It was agreed that a separate meeting be arranged for the review of a number of bids. Bids to be reviewed: <ul style="list-style-type: none"> • RM Bid 367 Digital Transformation Project Officer • RM Bid 374 Mental health Support Coordinator • RM Bid 394 Ysgol Bro Myrddin – Security & safeguarding improvements • RM Bid 396 Community Safety CCTV Policy Implementation JS to arrange meeting and invite attendees.	JS
8.	RM Reviews – Action Plan HLP shared the RM Reviews Action Plan which incorporates the Audit Wales, Internal Audit and TIC Review recommendations. Progress report to be provided to Risk Management Steering Group as standing Agenda item.	HLP/JS
9.	Bids for Financial Assistance tabled at the Property & Liability Risks Working Group – 20/04/2022	
9.1	CEX – Investigation & Service Improvement Officer This Corporate bid related to the appointment of an Investigation & Service Improvement Officer for a period of 12 months. It was agreed that alternative funding streams must be considered for this initiative in the first instance and the bid was rejected at this time.	
9.2	CEX – H&S Noise at Work This Corporate bid related to the development and implementation of measures to ensure continued compliance with the Noise at Work Regulations 2005. It was agreed that Phase 1 of the Corporate bid (i.e. 100% of the estimated cost) be approved.	

10.	Bids for Financial Assistance tabled at the Transport Risks Working Group – 28/04/2022	
10.1	ENV – Driver Training This Corporate bid related to the provision of driver training. It was agreed that the Corporate bid (i.e. 100% of the estimated cost) be approved.	
11.	Any Other Business	
11.1	Insurance Report HLP advised that an Insurance Report was being prepared for consideration by Corporate Management Team. Report to be shared with the Chairs of Property & Liability Working Group and Transport Risks Working Group.	JS
12.	Next Meeting July 2022 via Microsoft Teams – exact date to be advised	

MINUTES OF THE GRANTS PANEL MEETING HELD ON 29th NOVEMBER 2021 VIA TEAMS		
PRESENT:	Randal Hemingway, Head of Financial Services Caroline Powell, Principal Auditor, Internal Audit (IA) Stuart Walters, Economic Development Manager Nia Thomas, Chair of PWG, Education & Children (Revenue) Les James, Chair of PWG, Communities Alan Howells, Chair of PWG, Environment Delyth Thomas, Grants Compliance Officer Gareth Morgans, Director of Education & Children Anwen Worthy, Audit Lead, Audit Wales	
APOLOGIES:	Helen Pugh, Head of Revenues & Financial Compliance Rhian Phillips, Economic Development Area Manager Simon Davies, Chair of PWG, Education & Children (Capital) Helen Morgan, Economic Development Manager	
	SUBJECT	ACTION
1.0	<u>Minutes of the last meeting</u>	
	<ul style="list-style-type: none"> Minutes were agreed. 	
2.0	<u>Matters Arising</u>	
	<ul style="list-style-type: none"> The service level agreement with Hywel Dda LHB for Wanless (Money Transfers) is still being redrafted. The Head of Financial Services has contacted the respective Head of Service within Communities Department but needs to follow this up. 	RH
	<ul style="list-style-type: none"> The WLGA has been contacted with regards to WG grant conditions as they do not stipulate a specific period on how long the Authority is required to retain all original documentation relating to each grant funded project. This is considered an all-Wales issue and needs to reflect the new ways of working. 	
	<ul style="list-style-type: none"> A meeting was held between the Principal Auditor (IA), Senior Accountant and GCO from the Technical Grants Section to review which grants are required to be audited by IA and which grants require assurance work for the 2022/2023 Audit Plan. Further discussions to be undertaken with the Head of Financial Services to agree what assurance work is to be undertaken by IA on specific grants. 	RH/CP
	<ul style="list-style-type: none"> A meeting was held between the Principal Auditor, Chair of PWG, Education & Children (Revenue) and Service Co-ordinator within the Education & Children Department to discuss the audit requirements for the 	

	SUBJECT	ACTION
	education revenue grants. Information contained within the Terms & Conditions relating to these grants to be reviewed and audit requirements confirmed. Results of the review to be reported back to IA.	NT
3.0	<p><u>Audit Wales - Update</u></p> <ul style="list-style-type: none"> • An update was provided on the 2020/21 audit programme: <ul style="list-style-type: none"> ○ NDR – completed with one issue to be reported ○ Teachers Pension – one outstanding query with one issue currently to be reported ○ Housing Benefits – audit is underway ○ Wanless (Money Transfers) – not yet commenced ○ Pooled Budgets (for 2019/20 & 2020/21) – not yet commenced • It is anticipated that the grant audits will continue into January 2022. 	
4.0	<p><u>Internal Audit (IA) - Update</u></p> <ul style="list-style-type: none"> • A summary was provided on the audit of the 2020/21 Education grants: <ul style="list-style-type: none"> ○ Pupil Deprivation Grant has been completed with no major issues identified ○ The audit of the Local Authority Education Grant is continuing – with a completion date of 31st December 2021 	
5.0	<p><u>Education - Regional Working Update</u></p> <ul style="list-style-type: none"> • A comprehensive update was provided by the Director of Education and Children regarding changes from ERW to the new education regional consortia which commenced 1st September 2021 called Partneriaeth. The consortia include CCC, PCC and Swansea Council. 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> • The Partneriaeth legal agreement has been presented to the Authority’s Cabinet and has been formally accepted. • As per previous regional consortia working arrangements, Partneriaeth has been set up in accordance with WG’s National Model for Regional Working. • The key principles in setting up the new regional consortia include: <ul style="list-style-type: none"> ○ securing value for money ○ delegation of more funding directly to schools and local authorities ○ reduce central team and defining a clearer role for the central team ○ more direct management by the local authority • The legal agreement outlines a new governance structure and a revised staffing structure. Partneriaeth will be led by the Directors of Education from each of the local authorities. • For 2021/22 WG has disaggregated the whole of the Regional Consortia Schools Improvement Grant (RCSIG) to each local authority i.e. CCC, PCC and Swansea Council. • It is currently unclear if WG will provide funding for 2022/2023 via Partneriaeth as a regional consortia or continue to fund each local authority directly. • It is recognised that the current year is a complex year due to the new consortia changes and the numerous grant variation letters received to date. • The 3 local authorities are due to meet to discuss and agree the different elements within RCSIG and how they are allocated: <ul style="list-style-type: none"> ○ what will remain in the local authority’s control? ○ what needs to go back to Partneriaeth to deliver ○ what goes directly to schools in respect of their direct spending and delegated funding 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> IA have had an initial meeting with officers within Education & Children to agree the audit procedures that need to be put in place in respect of Partneriaeth. Further meeting(s) to be arranged to agree a way forward. 	CP/NT
6.0	<p><u>Grants Register 2021/22</u></p> <ul style="list-style-type: none"> An updated register was presented to the meeting detailing current grant funded projects. The review exercise has not been completed for all departments. It was noted that copies of grant awards are not always forwarded to the GCO and officers within the appropriate Accountancy Section. An email to be sent to the Chairs of the Project Working Groups to remind officers managing grants of the requirement to forward copies accordingly. 	LJ RH
7.0	<p><u>Project Working Groups</u></p> <ul style="list-style-type: none"> Minutes of PWG meetings were received: <ul style="list-style-type: none"> Communities: 22/9/2021 Environment: 22/9/2021 The following updates were provided: <ul style="list-style-type: none"> Additional grants being awarded with tight delivery timescales could result in potential underspends on the projects and also impacts on the additional management and administration needed in order to achieve delivery Issues have been raised with some WG claim forms that are received for completion. These include e.g. the format of the claim forms itself, claim forms in excel format with inconsistent formulae and claim forms which do note the requirement for an authorised signatory to sign. Concerns to be forwarded to WG's Grant Centre of Excellence Concerns were raised in the deliverability of some projects considering the current climate for the delivery of certain goods and increasing contractor costs The financial impact on the Authority for 	DT

	SUBJECT	ACTION
	<p>projects where additional costs are incurred due to circumstances outside the Authority's control</p>	
8.0	<p><u>European Grants Update</u></p> <ul style="list-style-type: none"> • The schedule of all current European grant funded projects was presented to Grants Panel. While each project has a specific completion date it was noted that of these the latest end date is 30th September 2023. We are aware that WEFO will need to complete that current programme by 31st December 2023. A meeting to be arranged with Head of Financial Services, officers from the Technical Grants Section and the Economic Development Area Manager to discuss any areas to be considered in preparation for the completion of these projects. An update will be provided in the next Grants Panel meeting. • An update was provided to Grants Panel on the amount of grant income outstanding to the Authority for European grant funded projects. The total amount claimed to date is approximately £19.3m with a total of £2.1m grant income outstanding. 	DT
9.0	<p><u>Successor Schemes Update</u></p> <ul style="list-style-type: none"> • Grant approval has been received for 2 projects through the UK Government's Levelling Up Fund however no formal offer letters have been received to date. Project end dates for both projects are March 2024: <ul style="list-style-type: none"> ○ £20m grant towards a Hwb in Carmarthenshire and in Pembrokeshire to enable greater access to services from those people who may not otherwise be able access them. It will do this by co-locating health, employment and learning services so that people can be easily referred; and by providing services in easily accessible, town centre locations ○ £16.7m grant for the Towy Valley Path to create a 20km off-road walking and cycling route from Carmarthen to Llandeilo 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> The Authority has received confirmation that 12 projects have been approved through the UK Government's Community Renewal Fund for the area. The Authority is waiting for the draft funding agreement. Completion for the delivery of the projects has been extended to June 2022. It's anticipated that the Shared Prosperity fund will be launched in the New Year. 	
10.0	<p><u>AOB</u></p> <ul style="list-style-type: none"> Grants management training has been provided for officers from Housing, Regeneration & IA. Further training to be arranged in December/January. It's been noted that the GPPF process as documented in the Grants Manual has not always been followed prior to grant applications being submitted. Officers to be reminded of the requirement to comply with the GPPF process. 	<p>DT</p> <p>Chairs of PWGs</p>
11.0	<ul style="list-style-type: none"> Date of next meeting – 10:00am on 8th March 2022 via Teams 	

MINUTES OF THE GRANTS PANEL MEETING HELD ON 8th MARCH 2022 VIA TEAMS		
PRESENT:	Randal Hemingway, Head of Financial Services Caroline Powell, Principal Auditor, Internal Audit (IA) Nia Thomas, Chair of PWG, Education & Children (Revenue) Les James, Chair of PWG, Communities Rhian Phillips, Economic Development Area Manager Delyth Thomas, Grants Compliance Officer Anwen Worthy, Audit Lead, Audit Wales	
APOLOGIES:	Helen Pugh, Head of Revenues & Financial Compliance Stuart Walters, Chair of PWG, Chief Executive Alan Howells, Chair of PWG, Environment Simon Davies, Chair of PWG, Education & Children (Capital) Helen Morgan, Economic Development Manager	
	SUBJECT	ACTION
1.0	<u>Minutes of the last meeting</u>	
	<ul style="list-style-type: none"> Minutes were agreed. 	
2.0	<u>Matters Arising</u>	
	<ul style="list-style-type: none"> The service level agreement with Hywel Dda Local Health Board (LHB) for Wanless (Money Transfers) is still being redrafted. This has also been reported by Audit Wales as part of the 2020/21 audit. Clarification to be sought regarding the status of the revised agreement. 	RH
	<ul style="list-style-type: none"> The WLGA to be contacted regarding the outcome of discussions with Welsh Government (WG) on the retention requirements stipulated in the WG's terms & conditions of grant. The grant conditions currently do not stipulate a specific period on how long the Authority is required to retain all original documentation relating to WG grant funded projects. 	RH
	<ul style="list-style-type: none"> The exercise to review the audit requirements stipulated in the terms & conditions of grants awarded to the Education & Children department for 2021/22 hasn't been completed. When completed results of the review to be reported to IA. 	NT
	<ul style="list-style-type: none"> A meeting to be arranged to discuss any areas to be considered as part of the closure of European grant funded projects. While the current programme is due to end 31st December 2023, current projects delivered by the Authority have differing end dates leading up to the programme end. 	DT

	SUBJECT	ACTION
	<ul style="list-style-type: none"> • Where applicable a further reminder to be disseminated via the departmental project working groups (PWG) to remind officers of the requirement to comply with the Grants Project Proposal Form (GPPF) process as detailed in the Project Grants Manual. • Issues have been raised with some WG claim forms that are received for completion. These include e.g. the format of the claim forms itself, claim forms in excel format with inconsistent formulae and claim forms which do not note the requirement for an authorised signatory to sign. Concerns to be forwarded to WG's Grant Centre of Excellence 	<p>Chairs of PWG</p> <p>DT</p>
3.0	<p><u>Audit Wales - Update</u></p> <ul style="list-style-type: none"> • An update was provided on the 2020/21 audit programme: <ul style="list-style-type: none"> ○ NDR & Teachers Pension completed ○ Housing Benefits – almost complete ○ Wanless (Money Transfers) – audit completed however the observation letter identifying issues during the audit to be agreed ○ Pooled Budgets (for 2019/20 & 2020/21) – outstanding queries to be resolved • Audit Wales require confirmation on whether EUR04 Article 55 income declaration statements have been submitted for projects delivered under the Convergence programme. • It has been confirmed that there is no physical pooling of budgets arrangement with Hywel Dda LHB in relation to Care Home Commissioning for 2020/21. • It is anticipated that there will be no change to the audit programme for 2021/22. 	<p>DT</p>
4.0	<p><u>Internal Audit (IA) - Update</u></p> <ul style="list-style-type: none"> • The grant audits included in the 2021/22 audit plan have been completed. • Partneriaeth which is the new Education Regional 	

	SUBJECT	ACTION
	<p>Consortia have agreed the audit arrangements for 2021/22 Regional Consortia School Improvement grant and the Pupil Deprivation grant. The audits will be undertaken by each Local Authority's IA Section following the submission of the year end claims. The audit completion date is September 2022.</p> <ul style="list-style-type: none"> • The grant work included in the 2022/23 audit plan will remain the same as 2021/22. • Within the Memorandum of Understanding for the 2 Levelling Up projects there is a requirement for IA to undertake an audit review at project completion stage. 	
5.0	<p><u>Grants Register 2021/22</u></p> <ul style="list-style-type: none"> • An updated register was presented to the meeting detailing current grant funded projects. It was noted that the Authority is still receiving grant awards from WG for 2021/22 along with variation letters to some original grant offers received during the year increasing the value of grant awarded. • As previously noted in Grants Panel copies of grant award letters are not always forwarded to the GCO and officers within the appropriate Accountancy Sections. There are also instances where financial profiles relating to grant applications and grant claims not always being passed to Accountancy for review prior to submission. An email to be sent to the Chairs of the Project Working Groups to remind officers of these requirements. 	RH
6.0	<p><u>Project Working Groups</u></p> <ul style="list-style-type: none"> • Minutes of PWG meetings were received: <ul style="list-style-type: none"> ○ Education & Children (revenue): 23/4/2021, 1/7/2021 & 14/10/2021 ○ Education & Children (capital): 21/9/2021, 23/11/2021 & 25/1/2022 ○ Communities: 24/11/2021 & 26/1/2022 ○ Chief Executive: 25/11/2021 	

	SUBJECT	ACTION
	<p>The following updates were provided:</p> <ul style="list-style-type: none"> ○ there has been a marked increase in the number of grants awarded to the Authority ○ differing terms & conditions of grant vary from one grant to another ○ grants awarded within tight timescales for delivery which could result in potential underspends ○ all factors having an impact on the ability to manage and deliver some projects 	
7.0	<p><u>European Grants Update</u></p> <ul style="list-style-type: none"> • A schedule of all current European grant funded projects was presented to Grants Panel. The total estimated project costs approved and in development is £49.6m with grant of £32.6m. However it was noted that the Authority is still waiting for formal notice of additional funding for Crosshands East Gateway Plot 3 and Llandeilo Market Hall. The Authority is awaiting a decision on the Food COVID Recovery Plan project submitted under the Rural Development Programme. • An update was provided to Grants Panel on the amount of grant income outstanding to the Authority for European grant funded projects. The total amount claimed to date is approximately £20.73m with a total of £2.5m grant income outstanding. 	
8.0	<p><u>Successor Schemes Update</u></p> <ul style="list-style-type: none"> • Eleven projects have been approved through the UK Government's Community Renewal Fund for the area with a current completion date of June 2022. However the Authority has been approached by the UK Government regarding possible extensions to the completion dates. • UK Government has issued pre-launch guidance on the Shared Prosperity Fund. 	

	SUBJECT	ACTION
9.0	<p><u>New & Proposed Projects</u></p> <ul style="list-style-type: none"> • The following were noted from the WG Settlement for 2022/23 <ul style="list-style-type: none"> ○ there is a provision for Universal Free School Meals with a commencement date of 1st September 2022. Concerns were raised around the deliverability and capacity within some schools to provide free school meals ○ for some grants the level of grant is the same as 2021/22 therefore not allowing for any pay award or inflationary increases ○ the 2022/23 Homelessness grant award will be based on how the grant has been utilised in 2021/22 • The new regional Corporate Joint Committees are now in place and there will be an expectation that some grants will be awarded to the joint committees in 2022/23 as opposed to each of local authority. 	
10.0	<p><u>SharePoint - Implications EU funded projects</u></p> <ul style="list-style-type: none"> • Long term arrangements need to be considered relating to access to project documentation that could be subject to audits long after the project end date. A meeting to be arranged with the Records Management Officer. • Closure guidance for grant funded projects needs to be reviewed to ensure it includes information on the retention of documents held electronically as well as those in paper format. 	<p>RP/DT</p> <p>RP/DT</p>
11.0	<p><u>AOB</u></p> <ul style="list-style-type: none"> • Grants Panel members were informed that should pay information be requested to support a grant funded project that pay reports have been created and are available as an alternative to payslips. The pay reports provide the key payroll information and do not contain personal information. 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> A qualification report was issued in February 2020 by Audit Wales on the procurement arrangements for stairlifts in the Housing Division. Update on the current arrangements to be provided in the next Grants Panel meeting. 	LJ
12.0	<ul style="list-style-type: none"> Date of next meeting – 1:00pm on 6th July 2022 via Teams 	

Governance & Audit Committee Friday, 11 March 2022

PRESENT: Councillor T.M. Higgins (Chair)

Councillors:

A.G. Morgan, K.V. Broom, K. Davies, B. Thomas and D.E. Williams

Co-opted Member:

Mrs. J. James

Also present as an observer:

Councillor D.M. Jenkins – Cabinet Member for Resources

Audit Wales Representation:

N. Jenkins

The following Officers were in attendance:

C. Moore, Director of Corporate Services

H. Pugh, Head of Revenues and Financial Compliance

A. Bracey, Head of Adult Social Care

S. Smith, Head of Children's Services

A. Williams, Head of Waste and Environmental Services

C. Powell, Principal Auditor

G. Ayers, Corporate Policy and Partnership Manager

M. Withey, Member Support Officer [webcasting]

M.S. Davies, Democratic Services Officer

J. Owens, Democratic Services Officer [note taker]

S. Rees, Simultaneous Translator

Virtual Meeting - 10.00 - 11.56 am

1. APOLOGIES FOR ABSENCE.

Apologies for absence were received from Councillors G.H. John and B.A.L. Roberts.

2. DECLARATIONS OF PERSONAL INTERESTS.

J. James	11. Minutes of the Governance and Audit Committee held on 17 December 2021.	Personal and prejudicial interest in matters relating to the recruitment of Lay Members to the Governance and Audit Committee.
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3. PROGRESS REPORTS:

3.1. ADULT SOCIAL CARE ACCOMMODATION STRATEGY

The Committee considered a report which provided an update on the Authority's position in response to the recommendations contained in the Audit Wales report concerning Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities.

Members were reminded that an update had been presented to the Committee at its meeting in December 2018, whereby it was resolved that a progress report regarding the Authority's plans to develop accommodation services for adults with learning disabilities in Carmarthenshire be provided to Members.

A synopsis of the progress made in respect of the Authority's ambitious 10-year programme of change was provided to the Committee, which had been supported via an increase in staff resource within the adult social care, commissioning and housing divisions.

The Head of Adult Social Care reported that the ongoing coronavirus pandemic had somewhat hindered the Authority's progress, however the Committee noted with interest that several accommodation projects had been progressed on a collaborative basis, with the use of external Integrated Care Funding, and the Council's housing stock to implement bespoke housing projects.

The following observations/issues were raised on the report:-

Clarity was sought on the number of individuals who would require accommodation during the course of the plan, which would provide Committee with an indication of the scale of the challenge ahead for the Authority. The Head of Adult Social Care referred to the imminent publication of the Authority's Accommodation Plan 2022-24 which would be circulated to the Committee in due course, and which would provide a detailed insight into the accommodation requirements for the County.

In response to a query, the Head of Adult Social Care confirmed that the needs and requests of individuals were accommodated as far as possible, which included the provision of support, via a range of accommodation options in local areas, in order to provide improved outcomes for individuals.

Reference was made to the recent accommodation provision within the Glanaman area, whereby Members commended the Authority for its model of care which promoted choice, independence, and community integration.

UNANIMOUSLY RESOLVED that the progress made and future priorities in relation to people with a Learning Disability be noted.

3.2. AUDIT WALES REPORT - REVIEW OF WASTE SERVICE, JULY 2021; UPDATE, MARCH 2022

The Committee considered a report which provided an update on the Authority's position in response to the Audit Wales review of the Council's arrangements to plan and deliver its waste services sustainably. The report summarised the main findings arising from the audit undertaken by Audit Wales of the Council's Waste Services.

The Committee duly considered the action plan appended to the report which aimed to address the 8 key recommendations emanating from the audit findings, together with a synopsis of the Waste Strategy Implementation Plan.

The following observations/issues were raised on the report:-

In response to the concerns expressed regarding the high number of fly-tipping incidents, the Head of Waste and Environmental Services confirmed that a strategy would be introduced to address the problematic areas of fly-tipping in a strategic co-ordinated manner, whereby cameras would be deployed to identified areas of need, as required. In respect of the number of prosecutions made, the Head of Waste and Environmental Services responded that there had been in the region of 4-5 and 3-4 prosecutions in 2019/20 and 2020/21, respectively.

Reference was made to the waste service strategy whereby a concern was raised regarding the number highways that had not been adopted within new developments, which resulted in waste bags being placed in bulk at sites entrances. The Head of Waste and Environmental Services clarified that whilst there was no legal enforcement for the adoption of highways within new developments, the Authority very much encouraged voluntary agreements with Developers. It was explained that risk assessments were undertaken for developments without the formal adoption of highways to ensure safe systems of work for the Authority's employees.

Committee Members expressed their gratitude to the Head of Waste and Environmental Services and his team for the sterling progress made to date to address the recommendations emanating from the external audit. Furthermore, the Committee requested a further update on the action plan, including the progress made in respect of roadside glass collection.

UNANIMOUSLY RESOLVED

3.2.1 That the Authority's position in response to the Audit Wales review of the Council's arrangements to plan and deliver its waste services sustainably be received.

3.2.2 An update on the progress of the action plan be provided to the Governance and Audit Committee scheduled for 16 December 2022.

4. INTERNAL AUDIT PLAN UPDATE 2021/22

The Committee considered a report which provided an update on the progress made on the implementation of the Internal Audit Plan 2021/22.

The Head of Revenues and Financial Compliance reported that due to the ongoing situation with the coronavirus pandemic, and particularly the outbreak of the Omicron variant and its resultant restrictions over the Christmas period, further Internal Audit resources had been required to assist with the processing and payment of grant funds, as set out within the report. Accordingly, it was proposed that the audit assignments for the Welsh Language Standards, Disaster Recovery & Business Continuity and Waste would be deferred to the 2022/23 Audit Plan. This was endorsed by the Committee.

The Chair, on behalf of the Committee, commended the sterling efforts of the Head of Revenues and Financial Compliance and her Team for the additional audit assistance provided to ensure compliance with required processes.

UNANIMOUSLY RESOLVED that the Internal Audit Plan update 2021/22 be received.

5. INTERNAL AUDIT RECOMMENDATIONS

The Committee considered a report that provided an update on the progress status of Internal Audit recommendations which related to the 2020/21 financial year.

The Head of Revenues and Financial Compliance advised the Committee that Internal Audit had issued a total of 102 recommendations during the 2020/21 financial year with recommendation ratings of between 1*- 3*. To date, 89 (87%) had been completed or in progress, 5 (5%) either had actions outstanding or were off target and the remaining 8 (8%) had not yet reached their target date. The outstanding actions, in the main, related to staffing issues within the creditors division and the requirement for the payroll division to issue reminders in respect of the correct protocols to be followed by employees.

Committee welcomed the report and requested that future reports include details of the actions outstanding. This was agreed by the Head of Revenues and Financial Compliance, who also stated that the information would be included within the Annual Internal Audit report scheduled to be considered by the Committee at its meeting on 15 July 2022.

UNANIMOUSLY RESOLVED:

5.1 That the Internal Audit Recommendations report be received.

5.2 Future reports on the Internal Audit Recommendations and Annual Internal Audits include details of actions which remained outstanding or were off target.

6. INTERNAL AUDIT PLAN 2022/23 & PLANNED COVERAGE FOR 2022-25

In accordance with the requirements of the Public Sector Internal Audit Standards, the Committee considered a report which detailed the Internal Audit Plan for 2022/23 and the planned coverage for 2022-25. It was reported to the Committee that the Audit Plan for 2022/23 had been compiled using risk assessment principles and took account of changes in services.

The Head of Revenues and Financial Compliance confirmed that a total of 1240 audit days had been allocated for 2022/23 within the areas of Fundamental Audits, Corporate Governance Assurance, COVID-19 Assurance, Corporate Reviews, Grants and Certification, Departmental Reviews and additional work. In this regard, the Committee was assured to note that the programme had been developed in consultation with the Corporate Management Team to ensure a relevant and robust audit provision.

Reference was also made to the implementation of a three-year rolling programme which provided assurance of the adequacy of audit coverage and allowed the flexibility to deal with changes to systems within the Authority.

UNANIMOUSLY RESOLVED

- 6.1 that the Annual Internal Audit Plan for 2022/23 be approved;**
- 6.2 that the plan coverage for 2022-25 be confirmed.**

7. GOVERNANCE & AUDIT COMMITTEE FORWARD WORK PROGRAMME

The Committee considered the proposed Forward Work Programme for the 2022/23 Governance and Audit Committee Cycle which detailed the items to be presented to Committee at scheduled meetings during the forthcoming year.

The Head of Revenues and Financial Compliance drew Members' attention to the delay in Committee receiving the scheduled review of planning services and provided assurances that the most recent update report, which had been considered by Cabinet Members, would be circulated to the Committee, prior to providing a further report on progress to the Committee at its meeting scheduled for 15 July 2022.

Reference was also made to the delayed Audit Plan update from Audit Wales, whereby the Audit Wales representative clarified that the report would be published following inclusion of the feedback provided as part of its recent consultation process.

Consideration was also given to the training programme appended to the report which aimed to equip members with the required skills to fulfil their role on the Committee.

UNANIMOUSLY RESOLVED that the report be received.

8. CARMARTHESHIRE COUNTY COUNCIL'S CORPORATE RISK REGISTER 2021/22

The Committee received for consideration the Corporate Risk Register which was maintained to evaluate the Council's exposure to key strategic risks.

Clarification was provided to the Committee that the previous risk rating noted in the report showed the direction of travel from the initial submission of risk on to the register. Furthermore, the Committee was advised that a refresh of the risks set out within the register would be undertaken to ensure the appropriate categorisation of risks.

The following observations/issues were raised on the report:-

In response to a query which related to the adverse implications to care homes as a result of rising fuel costs, the Head of Revenues and Financial Compliance provided assurance that the issue of fuel prices would be considered by the Corporate Management Team and the corporate risk register would be updated as appropriate.

Committee commended the corporate risk register whereby it was noted that pertinent information was clearly structured, however it was suggested that the titles of responsible officers be included for all actions in future reports to ensure consistency and furthermore, some typographical issues would need to be addressed.

Reference was made to risk CRR190068 which related to the funding of highways. In response to a query, the Head of Revenues and Financial Compliance provided background information on the incorporation of the risk to the corporate register, which in the main had been identified as a consequence of falling investment levels following the termination of grant funding from Welsh Government. However, since the incorporation of the risk to the corporate register, Committee was assured to note that the Council had subsequently allocated a total of £4.3m for local highway infrastructure to mitigate for the lack of Welsh Government support for investment in highways.

Committee requested that the risk rating for the cyber-attacks area of risk (CRR190034) be reviewed by the Corporate Management Team in view of the ongoing situation with the recent Russian invasion on Ukraine.

UNANAMOUSLY RESOLVED that the report be received.

9. TO CONSIDER THE FOLLOWING DOCUMENTS PREPARED BY AUDIT WALES:

9.1. AUDIT WALES WORK PROGRAMME UPDATE 2021/22

The Committee considered a report presented by the Audit Wales Representative on the Audit Wales Work Programme and Timetable quarterly update, as at 31 December 2021.

UNANIMOUSLY RESOLVED that the Audit Wales Work Programme Update.

9.2. ANNUAL AUDIT SUMMARY 2021

The Committee considered the 2021 Annual Audit Summary produced by Audit Wales on its completed work for Carmarthenshire County Council since the last Annual Improvement Report issued in January 2021. It was noted that publication of the Audit Summary formed part of the Auditor General for Wales' duties.

UNANIMOUSLY RESOLVED that the Carmarthenshire County Council Annual Audit Summary 2021 be received.

10. MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT COMMITTEE

10.1 CORPORATE GOVERNANCE GROUP – 10TH DECEMBER, 2021

Committee received for information the minutes of the Corporate Governance Group held on 10th December 2021. In considering the document, for the purpose of clarity, a request was made for use of acronyms and abbreviations to be avoided in future minutes. The Head of Revenues and Financial Compliance duly agreed to feed back the comments made by Committee in this regard.

UNANIMOUSLY RESOLVED that the minutes of the Corporate Governance Group held on 10th December, 2021 be received.

10.2 RISK MANAGEMENT STEERING GROUP – 10TH FEBRUARY, 2022

UNANIMOUSLY RESOLVED that the minutes of the Risk Management Steering Group held on 10th February, 2022 be received.

11. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE AUDIT COMMITTEE HELD ON 17TH DECEMBER 2021

[NOTE: J. James having earlier declared an interest in this item remained in the meeting for its consideration].

UNANIMOUSLY RESOLVED that the minutes of the meeting of the Audit Committee held on the 17th December, 2021 be signed as a correct record.

12. EXCLUSION OF THE PUBLIC

UNANIMOUSLY RESOLVED, pursuant to the Local Government Act 1972, as amended by the Local Government (Access to Information) (Variation) (Wales) Order 2007, that the public be excluded from the meeting during consideration of the following items as the reports contained exempt information as defined in paragraphs 12 and 13 of Part 4 of Schedule 12A to the Act.

13. INTERNAL AUDIT REPORT - GARREG LWYD RESIDENTIAL UNIT

Following the application of the public interest test it was **RESOLVED** pursuant to the Act referred to in minute no. 12 above not to publicise the content of the report as it contained exempt information relating to particular individuals which is likely to reveal their identity (including the Authority holding that information) (Paragraphs 12 and 13 of Part 4 of Schedule 12A to the Act). The public interest test in respect of this report outweighed the public interest in disclosing the information as disclosure would result in a disproportionate and unfair disclosure of personal data relating to identifiable individuals.

As agreed its meeting held on 17th December 2021, an update report was considered by the Committee which detailed the outcome of an Internal Audit review of Garreg Lwyd Residential Unit which had been undertaken to assess the controls and procedures in place in relation to Financial Management.

UNANIMOUSLY RESOLVED that the report be received.

CHAIR

DATE

GOVERNANCE & AUDIT COMMITTEE**FRIDAY 8TH APRIL 2022****PRESENT:** Councillor T.M. Higgins [Chair]**Councillors:**

K. Broom, G. John, A.G. Morgan, B. Thomas and D.E. Williams

The following Officers were in attendance:

C. Moore - Director of Corporate Services

H. Pugh - Head of Revenues and Financial Compliance

C. Powell - Principal Auditor

M. Evans Thomas - Principal Democratic Services Officer [note taker]

J. Owen - Democratic Services Officer

S. Rees - Simultaneous Translator

Virtual Meeting : 9.30 a.m. – 12.25 p.m.**1. APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors K. Davies and B.A.L. Roberts.

In view of the fact that this was his last meeting as he was not standing in the forthcoming elections, the Committee took the opportunity to thank Councillor Bill Thomas for his contribution to the work of the committee over the years and to wish him well in the future.

2. DECLARATIONS OF PERSONAL INTERESTS

Member/Officer	Minute Number	Nature of Interest
Cllr. K. Broom	5 – Interviewing Shortlisted Applicants	Knows J. James in a professional capacity.
Cllr. T. Higgins	5 – Interviewing Shortlisted Applicants	Knows J. James in a professional capacity.
Cllr. G. John	5 – Interviewing Shortlisted Applicants	Knows J. James and D. MacGregor in a professional capacity.
Cllr. A.G. Morgan	5 – Interviewing Shortlisted Applicants	Knows J. James in a professional capacity.
Cllr. B. Thomas	5 – Interviewing Shortlisted Applicants	Knows J. James in a professional capacity.
Cllr. D.E. Williams	5 – Interviewing Shortlisted Applicants	Knows J. James in a professional capacity.
C. Moore	5 – Interviewing Shortlisted Applicants	Knows J. James and D. MacGregor in a professional capacity.

H. Pugh	5 – Interviewing Shortlisted Applicants	Knows J. James and D. MacGregor in a professional capacity.
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3. EXCLUSION OF THE PUBLIC

UNANIMOUSLY RESOLVED, pursuant to the Local Government Act 1972, as amended by the Local Government (Access to Information) (Variation) (Wales) Order 2007, that the public be excluded from the meeting during consideration of the following items as the reports contained exempt information as defined in paragraph 12 of Part 4 of Schedule 12A to the Act namely information relating to a particular individual.

4. TO RECEIVE THE ACTION NOTES OF THE MEETING OF THE SHORTLISTING PANEL HELD ON THE 18TH MARCH 2022

Following the application of the public interest test it was RESOLVED pursuant to the Act referred to in Minute No. 3 above to consider this matter in private, with the public excluded from the meeting as it would involve the disclosure of exempt information relating to a particular individual (Paragraph 12 of Part 4 of Schedule 12A to the Act).

The public interest test in this matter related to the fact that the report included details of applications received for the position of Lay Person. The public interest in maintaining the above exemption outweighed the public interest in disclosing the information contained in this report as applicants would have a reasonable expectation that their personal information would not be disclosed to the public. There was no overriding public interest in such information being disclosed.

UNANIMOUSLY RESOLVED that the report of the meeting of the Shortlisting Panel held on the 18th March, 2022 be received.

5. TO RECEIVE PRESENTATIONS AND INTERVIEW THE SHORTLISTED APPLICANTS FOR THE POSITIONS OF LAY PERSONS ON THE GOVERNANCE AND AUDIT COMMITTEE

[NOTE: Councillors K. Broom, T. Higgins, G. John, A.G. Morgan, B. Thomas and D.E. Williams and officers C. Moore and H. Pugh had earlier declared an interest in this item.]

Following the application of the public interest test it was RESOLVED pursuant to the Act referred to in Minute No. 3 above to consider this matter in private, with the public excluded from the meeting as it would involve the disclosure of exempt information relating to a particular individual (Paragraph 12 of Part 4 of Schedule 12A to the Act).

The public interest test in this matter related to the fact that the report included details of applications received for the position of Lay Person. The public interest in maintaining the above exemption outweighed the public interest in disclosing the information contained in this report as applicants would have a reasonable expectation that their personal information would not be disclosed to the public. There was no overriding public interest in such information being disclosed.

The Committee interviewed three applicants for the position of Lay Person on the Governance & Audit Committee.

Having considered the presentations made by the applicants, it was

UNANIMOUSLY RESOLVED TO RECOMMEND TO COUNCIL that, in order to satisfy the requirement of the Council's Constitution, the County Council appoint Mrs Julie James, Mr Malcolm MacDonald and Mr David MacGregor to the positions of Lay Person on the Governance & Audit Committee for the period 25th May 2022 to 24th May 2027.

CHAIR

DATE

Mae'r dudalen hon yn wag yn fwriadol