

Pecyn Dogfennau



Mark James LLM, DPA, DCA
Prif Weithredwr,
Chief Executive,
Neuadd y Sir, Caerfyrddin. SA31 1JP
County Hall, Carmarthen. SA31 1JP

DYDD GWENER, 11 RHAGFYR 2015

AT: HOLL AELODAU'R PWYLLGOR ARCHWILIO

**YR WYF DRWY HYN YN EICH GALW I FYNYCHU CYFARFOD O'R
PWYLLGOR ARCHWILIO A GYNHELIR YN Y SIAMBR, NEUADD Y SIR AM
10.00 AM, DYDD GWENER, 18 FED RHAGFYR, 2015 ER MWYN
CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD YNGHLWM**

Mark James

PRIF WEITHREDWR



AILGYLCHWCH OS GWELWCH YN DDA

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Cyf:	AD016-001

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

GRWP PLAID CYMRU 3 AELOD

1. Y Cyngorydd H.A.L. Evans
2. Y Cyngorydd G.B. Thomas
3. Y Cyngorydd D.E. Williams

GRWP LLAFUR 3 AELOD

1. Y Cyngorydd C.P. Higgins
2. Y Cyngorydd J.D. James
3. Y Cyngorydd W.G. Thomas

GRWP ANNIBYNNOL 2 AELOD

1. Y Cyngorydd A.G. Morgan
2. Y Cyngorydd E.G. Thomas

AELOD Â PHLEIDLAIS ALLANOL

Sir David Thomas Rowell Lewis

AGENDA

1. YMDDIHEURIADAU AM ABSENOLDEB
2. DATGANIADAU O FUDDIANNAU PERSONOL.
3. DIWEDDARIAD AR Y CYNLLUN ARCHWILIO MEWNOL 2015/16. 5 - 22
4. CEFNOGI POBL - ADRODDIAD CYNNYDD. 23 - 28
5. YSTYRIED Y DOGFENNAU CANLYNOL PARATOWYD GAN SWYDDFA ARCHWILIO CYMRU:-
 - 5.1 DIWEDDARIAD PWYLLGOR ARCHWILIO - RHAGFYR 2015; 29 - 34
 - 5.2 LLYTHYR ARCHWILIO BLYNYDDOL. 35 - 38
6. COFNODION CYFARFOD Y GRŴP LLYWODRAETHU CORFFORAETHOL A GYNHALIWYD AR Y 7FED MEDI, 2015. 39 - 42
7. COFNODION CYFARFOD Y GRŴP LLYWIO RHEOLI RISG A GYNHALIWYD AR Y 23AIN MEDI, 2015. 43 - 44
8. LLOFNODI FEL COFNOD CYWIR COFNODION CYFARFOD Y PWYLLGOR ARCHWILIO A GYNHALIWYD AR 30AIN MEDI, 2015. 45 - 50

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWYLIO

18 Rhagfyr 2015

Y Pwnc: Cynllun Archwilio Mewnol

Y Pwrpas: Y diweddaraf ynghylch ar Cynllun Archwilio Mewnol 2015/16

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad

Y Rhesymau:

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

Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL

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

Cynghorydd David Jenkins

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y Gwasanaeth:

Phil Sexton

Awdur yr Adroddiad:

Helen Pugh

Swyddi:

Pennaeth Archwilio, Risg a Chaffael

Rhelowr Archwilio a Risg

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EXECUTIVE SUMMARY
Audit Committee
18th December 2015

SUBJECT

INTERNAL AUDIT PLAN UPDATE 2015/16

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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

REPORT A (i) Internal Audit Plan 2015/16 - Progress Report

REPORT A(ii) Internal Audit Plan 2015/16 – Recommendations Scoring Matrix

REPORT B Summary of Completed Final Reports 2015/16 Relating to Key Financial Systems (*April 2015 to date*)

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

1	Banking
2	Cash Receipting

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

This Section includes Reviews completed since April 2015 where Systems have one or more Fundamental Control Weaknesses or involve Reviews which the Chair of Audit Committee and the Audit & Risk Manager have agreed should be brought to the Committee

1	Supporting People Grant 2014/15
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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: **Phil Sexton** **Head of Audit, Risk & Procurement**

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: **Phil Sexton** **Head of Audit, Risk & Procurement**

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

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

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

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2014-17	AC 28-03-14	Internal Audit Unit

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2015 / 2016										
2015/16	% Plan Completion to Date	47.1%		% Target November 2015					55.0%	
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Chief Executive									
1115001	Partnership Arrangements	8							0	
1115002	Customer Services	6	*	*	*				0	Commenced
1115003	Press Office/communication	6	*	*	*				0	Commenced
1115004	Annual Governance Statement	8	*	*	*	*	*		7.2	Draft Report Issued
1215001	HR Function	10	*	*					0	Terms of Reference Issued
1215002	Modern Records	6	*	*	*	*	*	*	6	Complete
1215003	Declaration of Interest	10	*	*	*	*			7.5	Field Work Complete
1315001	Financial Management Other	10							0	
	Total Audit Days for Department	64							20.7	
	Education & Children									
2115001	Modernising Education Provisions	6							0	
2215001	Information Management	6							0	
2315001	Admissions	6	*	*	*	*	*		5.4	Draft Report Issued
2315002	Governor Support	5	*	*	*	*	*		4.5	Draft Report Issued
2315003	School Meals	10	*	*	*	*	*		9	Draft Report Issued
2315004	Catering Services	6							0	
2315005	Teachers starters & leavers	6	*	*	*	*			4.5	Field Work Complete
2415001	Adoption & Fostering	6	*	*	*				0	Commenced
2415002	Family Support	6							0	
2415003	Partnering / Procurement	6							0	
2415004	Residential Care	6							0	
2415005	Safeguarding	6							0	
2515001	Financial Management Other									
	Total Audit Days for Department	75							23.4	
	Grants									
3115001	Physical Regeneration	10							0	
3115002	Business Development	5							0	
3115003	Community Funding	10							0	
3115004	Third Party Grants Monitoring	8							0	
3215001	Education - Arrangements for EIG	5	*	*	*	*	*	*	5	Complete
3215002	SCHH	5							0	
3215003	Resources	5							0	
3315001	Foundation Stage	6	*	*	*	*	*		5.4	Draft Report Issued
3315002	DCELLS Post 16	5	*	*	*	*	*	*	5	Complete
3315003	Bus operators Grant	5	*	*	*	*	*	*	5	Complete
3315004	Communities 2.0	6	*	*	*	*	*	*	6	Complete
3315005	Supporting People	15	*	*	*	*	*		13.5	Draft Report Issued
3315006	LSB - Development Officer	10	*	*	*	*	*		9	Draft Report Issued
3315007	LSB - Regional Collaboration	10	*	*	*	*	*		9	Draft Report Issued
3415001	Financial Management Other									
	Total Audit Days for Department	105							57.9	

INTERNAL AUDIT PLAN 2015 / 2016										
2015/16	% Plan Completion to Date	47.1%		% Target November 2015					55.0%	
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Resources									
4115001	Main Accounting	15							0	
4115002	VAT	8	*	*	*				0	Commenced
4115003	Capital Accounting incl.Fixed Asset Register	15							0	
4115004	Treasury Management	7	*	*	*	*	*		6.3	Draft Report Issued
4115005	Investments	7	*	*	*	*	*		6.3	Draft Report Issued
4115006	Pensions Payroll System	8	*	*	*	*			6	Field Work Complete
4115007	Housing Benefits	10							0	
4115008	Council Tax	10	*	*	*	*	*		9	Draft Report Issued
4115009	NNDR	10	*	*	*	*			7.5	Field Work Complete
4115010	Payroll System (Carms CC staff & Teachers)	25	*	*	*	*			18.75	Field Work Complete
4115011	Creditor Payments	20	*	*	*	*			15	Field Work Complete
4115012	Debtors System	20							0	
4115013	Cash Receipting	8	*	*	*	*	*		7.2	Draft Report Issued
4115014	Banking	8	*	*	*	*	*	*	8	Complete
4115015	Travel & Subsistence System	10							0	
4115016	Trust Funds	12	*	*	*	*	*	*	12	Complete
4215001	Asset Transfer	8							0	
4215002	Property Management	8							0	
4215003	Estate Management - HRA Garages & Land holdings	8							0	
4215004	Provision / livestock markets	8	*						0	Pre Audit Meeting
4315004	Financial Management Other	10	*	*	*	*	*	*	10	Complete
	Total Audit Days for Department	235							106.1	
	Community Services									
5115001	Tenant Involvement	8							0	
5115002	Tenancy Mgt	10							0	
5115003	Voids (incl Building Service involvement)	13							0	
5115004	Travellers Sites	4	*	*	*	*	*	*	4	Complete
5115005	Affordable Homes	6	*	*	*	*	*	*	6	Complete
5115006	Rents	8	*	*	*	*	*	*	8	Complete
5115007	HRA	8	*	*	*	*	*	*	8	Complete
5215001	Contract Management/Partnerships	10							0	
5215002	Home Care	15							0	
5215003	Meal provision	10	*	*	*	*	*		9	Draft Report Issued
5215004-A	Residential Care - Authority Care Homes	6	*	*	*	*			4.5	Field Work Complete
5215004-B	Residential Care - Private Care Homes	6	*	*	*	*			5.4	Draft Report Issued
5215005	Financial assessments and Collections	7	*	*	*	*	*	*	7	Complete
5215006	Deputyship	10							0	
5215007	Learning Disabilities	10							0	
5215008	Safeguarding	5							0	
5215009	Supporting People	8	*	*	*	*	*		7.2	Draft Report Issued
5215010	Care Line	6	*	*	*	*			4.5	Field Work Complete
5315001	Licensing and other fees	6							0	
5415001	Theatres	8	*	*	*				0	Commenced
5415002	Heritage Services	8	*	*					0	Terms of Reference Issued
5415003	Libraries	8	*	*	*	*	N/A	N/A	8	Complete
5415004	Amman Valley	5	*	*	*	*	*		4.5	Draft Report Issued
5415005	Carmarthen	5	*	*	*	*	*		4.5	Draft Report Issued
5415006	Llanelli	5							0	
5415007	South Area Leisure / Education & Workforce	13							0	
5415008	Arrangements for Leisure Trust Status	5							0	
5415009	Countryside Access	5							0	
5415010	Pembrey Country Park / MCP / Counrty Parks	15	*	*	*	*	*		13.5	Draft Report Issued
5415011	Ski Slope Mngt and Operational	5	*	*	*	*	*		4.5	Draft Report Issued
5515001	Financial Management Other	14	*	*	*	*	*	*	14	Complete
	Total Audit Days for Department	252							112.6	

INTERNAL AUDIT PLAN 2015 / 2016										
2015/16	% Plan Completion to Date	47.1%		% Target November 2015					55.0%	
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
Environmental Services										
6115001	Building Maintenance (excl Housing voids)	6							0	
6115002	Procurement	8							0	
6115003	Grounds Maintenance	8	*	*	*	*			6	Field Work Complete
6215001	Highway Maintenance (incl. Trunk Roads)	8							0	
6215002	Waste Services	8	*	*	*	*			6	Field Work Complete
6215003	Other Streetwork	6	*	*	*	*	*		5.4	Draft Report Issued
6215004	Street Lighting	5	*	*	*	*	*		4.5	Draft Report Issued
6215005	Cleaning Services	8							0	
6315001	Community transport	5	*						0	Pre Audit Meeting
6315002	Parking inc Enforcement	5	*	*	*	*	*	*	5	Complete
6315003	Management systems (task)	8							0	
6415001	Conservation	5	*	*	*	*			3.75	Field Work Complete
6515001	Financial Management Other	10	*	*	*	*	*	*	10	Complete
Total Audit Days for Department		90							40.65	
Procurement / Contracts										
6615001	Departmental Contract Management	10	*	*	*	*			7.5	Field Work Complete
6615002	Contract Partnering Selection	10	*	*	*	*			7.5	Field Work Complete
6615003	Capital Grant Management	10							0	
6615004	Framework contracts	15	*	*	*	*			11.25	Field Work Complete
6615005	Dinefwr Reorganisation	8							0	
6615006	Carmarthenshire Homes Standard	8							0	
6615007	MEP	8	*		*				0	Commenced
6615008	New residential home Carmarthen	8	*	*	*	*	*		7.2	Draft Report Issued
6615009	Carmarthen West Link Road	7	*	*	*	*			5.25	Field Work Complete
6615010	Leisure - Museum garden scheme	8	*						0	Pre Audit Meeting
6615011	Stradey Phase 1	8							0	
6715001	Financial Management Other	15	*	*	*	*	*	*	15	Complete
Total Audit Days for Department		115							53.7	
Computer Audit										
4415001	IT Procurement	15	*	*	*	*			11.25	Field Work Complete
4415002	Corporate File Plan	10	*	*	*	*	*		9	Draft Report Issued
4415003	Cloud Computing	10							0	
4415004	Data Protection	10	*	*	*				0	Commenced
4415005	Computer Assisted Audit Testing(CAATs)	22	*	*	*	*			16.5	Field Work Complete
4415006	NFI	35	*	*	*	*	N/A	N/A	35	Complete
4415007	- Agresso Developments	8							0	
4415008	Pensions	8	*	*	*	*	*		7.2	Draft Report Issued
4415009	-Revenues/ Benefits / DIPS	9	*	*	*				0	Commenced
4415010	- Payment Cards	10							0	
4415011	Resources / WWEC - Grants Matrix system	10	*	*	*				0	Commenced
4415012	Other Systems - Total Mobile	13							0	
4515001	Financial Management Other	4							0	
Total Audit Days for Department		164							78.95	

INTERNAL AUDIT PLAN 2015 / 2016										
2015/16	% Plan Completion to Date	47.1%		% Target November 2015					55.0%	
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
School Audits										
Primary Schools										
2615001	Maesybont C.P. School.	3	*	*	*	*	*		2.7	Draft Report Issued
2615002	Ysgol Gynradd Y Tymbl	3	*	*	*	*	*		2.7	Draft Report Issued
2615003	Pontiets C.P. School	3	*	*					0	Terms of Reference Issued
2615004	Betws C.P. School	3	*	*	*	*	*	*	3	Complete
2615005	Ysgol Gynradd Tycroes	3	*	*	*	*	*		2.7	Draft Report Issued
2615006	Ysgol Gynradd Parcyrhun	3	*	*	*	*	*		2.7	Draft Report Issued
2615007	Nantgyroes C.P. School	3	*	*					0	Terms of Reference Issued
2615008	Talley C.P. School	3	*	*	*	*	*		2.7	Draft Report Issued
2615009	Cwrt Henry	3	*	*					0	Terms of Reference Issued
2615010	Ysgol Rhys Pritchard	3	*	*	*	*	*		2.7	Draft Report Issued
2615011	Llys Hywel Whitland	3	*	*	*	*	*		2.7	Draft Report Issued
2615012	Ysgol Gynradd Brynsaron	3	*	*	*	*	*		2.7	Draft Report Issued
2615013	Llangennech Junior School	3	*	*					0	Terms of Reference Issued
2615014	Hendy C.P. Mixed School	3	*	*	*	*	*		2.7	Draft Report Issued
2615015	Brynamman Primary School	3	*	*	*	*	*	*	3	Complete
2615016	Abernant	3	*	*	*	*	*		2.7	Draft Report Issued
2615017	Parc Y Tywyn School	3	*	*					0	Terms of Reference Issued
2615018	Pembrey	3	*	*	*	*	*		2.7	Draft Report Issued
2615019	Ysgol Beca	3	*	*	*	*	*		2.7	Draft Report Issued
2615020	Ysgol Gynradd Hafodwenog	3	*	*					0	Terms of Reference Issued
2615021	Llandeilo C.P. School	3	*	*	*	*	*		2.7	Draft Report Issued
2615022	Y.G. Cynwyl Elfed	3	*	*	*	*	*		2.7	Draft Report Issued
2615023	Halfway C.P. School.	3	*	*	*	*	*		2.7	Draft Report Issued
2615024	Pwll C.P. Mixed School	3	*	*					0	Terms of Reference Issued
2615025	Ysgol Y Castell	3	*	*	*	*	*	*	3	Complete
2615026	Penygroes C.P. School	3	*	*	*	*	*		2.7	Draft Report Issued
2615027	Ysgol Gynradd Nantgaredig	3	*	*	*	*	*		2.7	Draft Report Issued
2615028	Ysgol Gymraeg Gwenllian	3	*	*					0	Terms of Reference Issued
2615029	Ysgol Dewi Sant, Llanelli.	3	*	*					0	Terms of Reference Issued
2615030	Stebonheath C.P. School	3	*	*	*	*	*		2.7	Draft Report Issued
2615031	Ysgol Y Ddwylan	3	*	*					0	Terms of Reference Issued
2615032	Ysgol y Fro	3	*	*					0	Terms of Reference Issued
2615033	Carreg Hirfaen Foundation School	3	*	*	*	*	*	*	3	Complete
2615034	Ysgol Cae'r Felin	3	*	*					0	Terms of Reference Issued
2615035	Ysgol Y Bedol	3	*	*	*	*	*		2.7	Draft Report Issued
2615036	Ysgol Brynteg	3	*	*					0	Terms of Reference Issued
2615037	Pentip VA School	3	*	*	*	*	*		2.7	Draft Report Issued
Primary Schools Totals		111							66	
Secondary Schools										
2715001	Ysgol Bro Dinefwr	7	*	*	*	*	*		6.3	Draft Report Issued
2715002	Dyffryn Amman	7	*	*					0	Terms of Reference Issued
2715003	Dyffryn Taf	7	*	*	*	*	*	*	7	Complete
2715004	Ysgol Gyfun Emlyn	7	*	*	*	*	*		6.3	Draft Report Issued
2715005	Bro Myrddin	7	*	*	*	*	*	*	7	Complete
2715006	Coedcae	7	*	*					0	Terms of Reference Issued
2715007	St John Lloyd	7	*	*	*	*	*		6.3	Draft Report Issued
Secondary Schools Totals		49							32.9	
Total Audit Days for Department		160							98.9	
Total Planned Work		1260						% Complete to Date	47.1%	593
Additional Work Not Included in Original Plan										
	SEG - School Effectiveness Grant	15	*	*	*	*	*	*	15.0	Complete
	WEG - Welsh in Education Grant	15	*	*	*	*	*	*	15.0	Complete
	14 to 19 Learning Pathways	8	*	*	*	*	*	*	7.2	Draft Report Issued
	Pupil Deprivation Grant	15	*	*	*	*	*	*	13.5	Draft Report Issued
	Pembrey Country Park / MCP / Country Parks	43	*	*	*	*	*	*	38.7	Draft Report Issued
	Ski Slope Mngt and Operational	12	*	*	*	*	*	*	10.8	Draft Report Issued
Total Additional Work		108							100.2	
Total Audit Days		1368							693.1	

Job No	Departments	Report Date	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	Score	Assurance Level
	Chief Executive Resources							
4115001	Main Accounting					0	0	
4115002	VAT					0	0	
4115003	Capital Accounting incl.Fixed Asset Register					0	0	
4115004	Treasury Management					0	0	
4115005	Investments					0	0	
4115006	Pensions Payroll System					0	0	
4115007	Housing Benefits					0	0	
4115008	Council Tax					0	0	
4115009	NNDR					0	0	
4115010	Payroll System (Carms CC staff & Teachers)					0	0	
4115011	Creditor Payments					0	0	
4115012	Debtors System					0	0	
4115013	Cash Receipting					0	0	
4115014	Banking	05/11/15	0	0	0	0	0	High
4115015	Travel & Subsistence System					0	0	
4115016	Trust Funds	03/09/15	0	0	0	0	0	Acceptable
4215001	Asset Transfer					0	0	
4215002	Property Management					0	0	
4215003	Estate Management - HRA Garages & Land holdings					0	0	
4215004	Provision / livestock markets					0	0	
4315004	Financial Management Other					0	0	
	Total Audit Days for Department							
	Community Services							
5115001	Tenant Involvement					0	0	
5115002	Tenancy Mgt					0	0	
5115003	Voids (incl Building Service involvement)					0	0	
5115004	Travellers Sites	22/05/15	0	0	0	0	0	High
5115005	Affordable Homes	11/09/15	0	4	2	6	14	Low
5115006	Rents	17/07/15	0	0	0	0	0	
5115007	HRA					0	0	
5215001	Contract Management/Partnerships					0	0	
5215002	Home Care					0	0	
5215003	Meal provision					0	0	
5215004-A	Residential Care - Authority Care Homes					0	0	
5215004-B	Residential Care - Private Care Homes					0	0	
5215005	Financial assessments and Collections	15/09/15	0	0	0	0	0	High
5215006	Deputyship					0	0	
5215007	Learning Disabilities					0	0	
5215008	Safeguarding					0	0	
5215009	Supporting People					0	0	
5215010	Care Line					0	0	
5315001	Licensing and other fees					0	0	
5415001	Theatres					0	0	
5415002	Heritage Services					0	0	
5415003	Libraries	no report	0	0	0	0	0	N/A
5415004	Amman Valley					0	0	
5415005	Carmarthen					0	0	
5415006	Llanelli					0	0	
5415007	South Area Leisure / Education & Workforce					0	0	
5415008	Arrangements for Leisure Trust Status					0	0	
5415009	Countryside Access					0	0	
5415010	Pembrey Country Park / MCP / Counrty Parks					0	0	
5415011	Ski Slope Mngt and Operational					0	0	
5515001	Financial Management Other	no report	0	0	0	0	0	N/A
	Total Audit Days for Department							

Job No	Departments	Report Date	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	Score	Assurance Level
	Chief Executive							
	Environmental Services							
6115001	Building Maintenance (excl Housing voids)					0	0	
6115002	Procurement					0	0	
6115003	Grounds Maintenance					0	0	
6215001	Highway Maintenance (incl. Trunk Roads)					0	0	
6215002	Waste Services					0	0	
6215003	Other Streetwork					0	0	
6215004	Street Lighting					0	0	
6215005	Cleaning Services					0	0	
6315001	Community transport					0	0	
6315002	Parking inc Enforcement	06/07/15	0	0	0	0	0	High
6315003	Management systems (task)					0	0	
6415001	Conservation					0	0	
6515001	Financial Management Other					0	0	
	Total Audit Days for Department							
	Construction / Procurement / Contracts							
6615001	Departmental Contract Management					0	0	
6615002	Contract Partnering Selection					0	0	
6615003	Capital Grant Management					0	0	
6615004	Framework contracts					0	0	
6615005	Dinefwr Reorganisation					0	0	
6615006	Carmarthenshire Homes Standard					0	0	
6615007	MEP					0	0	
6615008	New residential home Carmarthen					0	0	
6615009	Carmarthen West Link Road					0	0	
6615010	Leisure - Museum garden scheme					0	0	
6615011	Stradey Phase 1					0	0	
6715001	Financial Management Other					0	0	
	Total Audit Days for Department							
	Computer Audit							
4415001	IT Procurement					0	0	
4415002	Corporate File Plan					0	0	
4415003	Cloud Computing					0	0	
4415004	Data Protection					0	0	
4415005	Computer Assisted Audit Testing(CAATs)					0	0	
4415006	NFI	no report	0	0	0	0	0	N/A
4415007	- Agresso Developments					0	0	
4415008	Pensions					0	0	
4415009	-Revenues/ Benefits / DIPS					0	0	
4415010	- Payment Cards					0	0	
4415011	Resources / WWEC - Grants Matrix system					0	0	
4415012	Other Systems - Total Mobile					0	0	
4515001	Financial Management Other					0	0	
	Total Audit Days for Department							

Job No	Departments	Report Date	No. of 3* Issues	No. of 2* Issues	No. of 1* Issues	Total No. Issues	Score	Assurance Level
	Chief Executive							
	School Audits							
	Primary Schools							
2615001	Maesybont C.P. School.					0	0	
2615002	Ysgol Gynradd Y Tymbl					0	0	
2615003	Pontiets C.P. School					0	0	
2615004	Betws C.P. School	17/09/15	0	0	0	0	0	High
2615005	Ysgol Gynradd Tycroes					0	0	
2615006	Ysgol Gynradd Parcyrhun					0	0	
2615007	Nantygroes C.P. School					0	0	
2615008	Talley C.P School					0	0	
2615009	Cwrt Henry					0	0	
2615010	Ysgol Rhys Pritchard					0	0	
2615011	Llys Hywel Whitland					0	0	
2615012	Ysgol Gynradd Brynsaron					0	0	
2615013	Llangennech Junior School					0	0	
2615014	Hendy C.P. Mixed School					0	0	
2615015	Brynamman Primary School	16/11/15	0	0	0	0	0	High
2615016	Abernant					0	0	
2615017	Parc Y Tywyn School					0	0	
2615018	Pembrey					0	0	
2615019	Ysgol Beca					0	0	
2615020	Ysgol Gynradd Hafodwenog					0	0	
2615021	Llandeilo C.P. School					0	0	
2615022	Y.G. Cynwyl Elfed					0	0	
2615023	Halfway C.P. School.					0	0	
2615024	Pwll C.P. Mixed School					0	0	
2615025	Ysgol Y Castell	17/09/15	0	0	1	1	1	High
2615026	Penygroes C.P. School					0	0	
2615027	Ysgol Gynradd Nantgaredig					0	0	
2615028	Ysgol Gymraeg Gwenllian					0	0	
2615029	Ysgol Dewi Sant, Llanelli.					0	0	
2615030	Stebonheath C.P. School					0	0	
2615031	Ysgol Y Ddwylan					0	0	
2615032	Ysgol y Fro					0	0	
2615033	Carreg Hirfaen Foundation School	08/10/15	0	2	2	4	8	Acceptable
2615034	Ysgol Cae'r Felin					0	0	
2615035	Ysgol Y Bedol					0	0	
2615036	Ysgol Brynteg					0	0	
2615037	Ferryside V.C.P. School					0	0	
	Primary Schools							
	Secondary Schools							
2715001	Ysgol Bro Dinefwr					0	0	
2715002	Dyffryn Amman					0	0	
2715003	Dyffryn Taf	16/09/15	0	1	0	1	3	Acceptable
2715004	Ysgol Gyfun Emlyn					0	0	
2715005	Bro Myrddin	10/11/15	0	2	2	4	8	Acceptable
2715006	Coedcae					0	0	
2715007	St John Lloyd					0	0	
	Secondary Schools							
	Additional Work Not Included in Original Plan							
	SEG - School Effectiveness Grant	no report	0	0	0	0	0	N/A
	WEG - Welsh in Education Grant	no report	0	0	0	0	0	N/A
	14 to 19 Learning Pathways					0	0	
	Pupil Deprivation Grant					0	0	
	Pembrey Country Park / MCP / Country Parks					0	0	
	Ski Slope Mngt and Operational					0	0	

SCORING METHODOLOGY

Star Rating	Weighting
3* Issue	5 Points
2* Issue	3 Points
1* Issue	1 Point

ASSURANCE LEVEL - BASED ON NUMBER OF RECOMMENDATIONS AND WEIGHTING

Scores	Assurance Level
0 to 2	High
3 to 10 with no 3* recommendations	Acceptable
11 & over or including 1 or more 3* recommendations	Low

Good controls consistently applied.
Moderate controls, some areas of non compliance to agreed controls.
Inadequate controls

DEPARTMENT RESOURCES	AUDIT REVIEW Banking	AUDIT REF 4115014
PLANNED DAYS 8	ACTUAL DAYS 8	Frequency of Audit ANNUAL

BACKGROUND

The Authority’s main banking arrangements are now managed by Barclays Bank having moved from Santander. In the transition period there are accounts currently open with both Barclays Bank and Santander. The majority of Santander accounts have been closed or are in the process of being closed. The remaining Santander accounts are income accounts in order to enable establishments to undertake banking at the Post Office.

SCOPE

The review covered the controls and procedures in place for the management and administration of cheques and banking to assess the extent to which the Authority’s Financial Procedure Rules are being fully complied with and adequate controls exist over banking arrangements which include bank reconciliations, monitoring of standing orders/direct debits, effective security of cheques and payments of urgent cheques. A review of four main issues was carried out which included:

- the administration of cheques such as cheque ordering, receipt of new stock, reconciliation of cheques and receipt of returned cheques;
- the reconciliation of the Authority’s Bank accounts;
- the administration and reconciliation of Standing Orders and Direct Debits;
- bank mandates

SUMMARY OF RESULTS

The review of the systems and procedures associated with the Cheques and Banking System had previously been assessed as being of low risk to the Authority due to the fact there were no significant issues identified during previous Internal Audit reviews. It is pleasing to report that procedures adopted continue to be undertaken to a high standard demonstrating a good control over banking arrangements including the security of cheques.

As a result the risk to the Authority remains as low.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	None	High
Priority 2 – Strengthen Existing Controls	None	
Priority 3 – Minor Issues	None	

DEPARTMENT RESOURCES	AUDIT REVIEW Cash Receipting	AUDIT REF 4115013
PLANNED DAYS 8	ACTUAL DAYS 8	Frequency of Audit ANNUAL
BACKGROUND		
<p>The Cash Receipting system handles income paid in at the Authority's cash desks and also processes income centrally as a means of updating the Authority's financial systems. The Authority operates four Cash Desks which are based at Carmarthen, Llanelli, Llandeilo and Ammanford. Customers can pay bills at numerous locations including Post Offices, Barclays Banks and the Authority's cash desks. The Authority has also entered into a partnership agreement with Ceredigion County Council, who accept and process income for this Authority at their Llandysul office.</p>		
SCOPE		
<p>The purpose of the Audit was to ensure that the Cash Receipting system is adequately controlled and complies with Financial Procedure Rules.</p> <p>A review was undertaken of the procedures relating to the cash receipting system ensuring that income was secure, banked promptly and completely and accurately recorded. Three cash desks were visited and reviewed.</p>		
GENERAL OPINION		
<p>The review of Cash Receipting was assessed as medium risk to the Authority during the audit planning process due to the level of income received via the cash desk on an annual basis.</p> <p>Whilst the Authority's banking arrangements have recently changed, procedures adopted continue to be undertaken to an acceptable standard demonstrating a good control over the security, banking and recording of income. A couple of issues were identified and need to be addressed in order to achieved an overall 'high assurance level, action plans have been agreed.</p>		
NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	None	Acceptable
Priority 2 – Strengthen Existing Controls	1	
Priority 3 – Minor Issues	1	

DEPARTMENT Communities	AUDIT REVIEW Supporting People Grant 2014/2015	AUDIT REF 3315005
PLANNED DAYS 20	ACTUAL DAYS 25	Frequency of Audit Annual

Background

The Supporting People Programme began in 2003. Its purpose is to provide housing related support to help vulnerable people to live as independently as possible. Initially it was administered jointly between the Welsh Government and Local Authorities. Subsequently the Supporting People Programme was subject to an independent review which recommended the introduction of a single Supporting People funding stream, which meant from 1st August 2012 Local Authorities were solely responsible for administering and delivering the scheme. Whilst it is appreciated that the Communities Department (the Department) inherited a number of schemes from Welsh Government to manage, it meant that arrangements were not in place for these schemes and the Department would need time to implement our procedures on those which were previously administered by Welsh Government. This review and its findings do in fact relate to both Carmarthenshire's schemes as well as the inherited ones. Internal Audit has been involved in this claim's audit for the past three years and has identified significant weaknesses and issues which have been reported to management, and an action plan agreed to be delivered by the Department, along with regular progress reports to be presented to the Audit Committee.

The total funding in relation to Supporting People received from Welsh Government for the period 2014/2015 was £6.8m. Welsh Government requires a certificate to be completed and signed by the s151 officer. Internal Audit reviews the arrangements and procedures in place to provide the s151 with an opinion on the arrangements in place. The final audited and signed certificate was sent to Welsh Government on 2nd October 2015.

Scope

To enable the s151 officer to sign the Supporting People grant certificate our review covered the controls and procedures in place for the management and administration of the Supporting People grant to:

- assess the extent to which the Authority's Financial Procedure Rules and
- the grant terms and conditions are being fully complied with.

The Terms and Conditions laid down by Welsh Government specify that an audit certificate is required to be provided stating that *'the project's aims and objectives and the grant offer had been considered and that the entries are fairly stated and the expenditure has been properly incurred in accordance with the offer of grant.'*

General Opinion

The review has been assessed as being of high risk to the Authority due to issues identified

during the previous Internal Audit review and the fact that the grant conditions specify the requirement that an audit certificate be provided. Whilst it is acknowledged that a programme has been formulated to address all the issues identified, the review will remain as high risk until these weaknesses relating to the management and administration of the grant are addressed.

Summary of Results

As reported last year there were 3 fundamental weaknesses identified again this year in relation to the following areas:

- **the Authority's Financial Procedure Rules**
 - Documentation was not always available to support all payments made to providers in order to demonstrate that the grant had been spent in accordance with the terms and conditions of the grant
 - Some contracts specified that payments would be made monthly in advance although there was no evidence available that authorisation to make such advance payments had been received from the Director of Resources, although Internal Audit have been advised that this will be addressed in the Interim Contracts issued
- **Contract Procedure Rule**
 - Progress has been made in respect of in-house Service Level Agreements. Majority have been put in place although our testing did identify 3 instances where in-house service provision was not supported by a signed agreement.
 - Whilst there is evidence that some monitoring is now being undertaken to ensure that providers are only getting paid the values specified in the contracts (where contracts are in place), the spreadsheet maintained to record such checks is of limited assurance and needs to be developed further so as to demonstrate an adequate control of payments to providers
- **Monitoring arrangements**
 - Currently eligibility of participants is not routinely undertaken. As a result it was not possible to ensure that all payments had only been made in respect of eligible Participants
 - Whilst monthly monitoring returns are completed by providers there is no evidence available that overall monitoring of the progress of the grant including total project outputs against targets, project finances, as required by the Grants Manual, has been undertaken on a regular basis. However, assurance has been provided that such monitoring is due to commence shortly
 - Monthly monitoring returns are completed by providers based on information required by Welsh Government. Whilst this information is collated by Supporting People staff it is not checked to ensure that information being provided to Welsh Government is accurate

These issues have been discussed with Management who have made some progress against an agreed action plan and continued assurance has been given that the issues identified are being addressed as a priority.

It is pleasing to acknowledge that an action plan has been formulated to address the issues identified and it is evident that it is being followed. Priority has been given to addressing the contracts and assessing the services needed within Supporting People. Management are aware of the other areas of concern and are now in a position to start addressing these issues too.

RECOMMENDATION

It is crucial that Supporting People Staff remain committed to ensuring improvements continue to be made ultimately resulting in the requirements of the grant terms and conditions as well as the requirements of the Authority's Project Grants Manual and Financial Procedure Rules being fully complied with.

Failure to fully comply with the requirements of these documents including having adequate supporting documentation available puts the Authority at risk of having grant monies reclaimed or the de-commitment of funds by the funding body as well as putting at risk any future funding applied for by the Authority.

N.B Agenda Item 4 provides the Quarterly Progress Report from the Head of Service responsible for Supporting People.

Target Date – Ongoing

RESPONSIBLE OFFICER – Robin Staines

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

Mae'r dudalen hon yn wag yn fwriadol

**Pwyllgor Archwilio
18 Rhagfyr 2015**

Cefnogi Pobl		
Y Pwrpas: I nodi'r gwelliannau yn Cynllun Gweithredu Cefnogi Pobl		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I gymeradwyo'r gwelliannau a'r amcanion gwaith parhaol		
Y Rhesymau: Cais wrth y Pwyllgor Archwilio yn y cyfarfod ar 10 Gorffennaf 2015 am adroddiad gwelliant		
Ymgynghorwyd â'r pwyllgor craffu perthnasol AMHERTHNASOL Y BWRDD GWEITHREDOL / CYNGOR / PWYLLGOR: Argymhellion / Sylwadau'r Pwyllgor Craffu: AMHERTHNASOL		
Angen i'r Bwrdd Gweithredol wneud penderfyniad AMHERTHNASOL Angen i'r Cyngor wneud penderfyniad AMHERTHNASOL		
YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:- Cyng. Jane Tremlett		
Y Gyfarwyddiaeth: Adran Cymunedau Enw Pennaeth y Gwasanaeth: R Staines Awdur yr Adroddiad: R Staines	Swyddi: Pennaeth Tai a Diogelu'r Cyhoedd	Rhif ffôn: (01267) 228960 Cyfeiriadau E-bost: Rstaines@sirgar.gov.uk

EXECUTIVE SUMMARY
Audit Committee
18th December 2015

SUBJECT

Supporting People Programme Grant update

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The attached report summarises the work done to date by the Supporting People Team to improve its grant and contract management processes as identified by the Audit and Risk Manager in the Audit Committee meeting on 10th July 2015.

It is submitted that good progress is being made and will be monitored by the Supporting People Planning Group chaired by the Director of Community Services.

DETAILED REPORT ATTACHED ?

YES



EICH CYNGOR arleinamdani
www.sirgar.llyw.cymru

YOUR COUNCIL doitonline
www.carmarthenshire.gov.wales

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: **R Staines**

Head of Public Protection and Housing

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: **R Staines**

Head of Public Protection and Housing

1. Scrutiny Committee

N/A

2. Local Member(s)

N/A

3. Community / Town Council

N/A

4. Relevant Partners

N/A

5. Staff Side Representatives and other Organisations

N/A

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

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

N/A

Mae'r dudalen hon yn wag yn fwriadol

Audit Committee Update – Supporting People Programme Grant

18th December 2015

Introduction

In the last Audit Committee meeting on 30th September 2015 a brief update report was presented to show the progress that had been made by the Supporting People Team on the two key issues raised by the Internal Audit of the Supporting People Programme Grant for 13/14.

This update seeks to evidence the work that has been done to remedy this since the last Audit Committee meeting and seeks to re-assure members that the work is progressing in a planned and timely way.

Progress to date

Progress is being made by the Supporting People Team on all the 4 elements that were agreed in the Status Report. However, this needs to be seen in the context of the wider Supporting People Programme Grant (SPPG) issues faced by the Welsh Government and Carmarthenshire County Council.

The British Government's Comprehensive Spend Review has delayed the Welsh Government's budget announcement which is having a knock-on effect on the announcement of the SPPG award for 2016/17. It is not anticipated that indicative figures will be available until January 2016 with the actual SPPG award not being announced until February 2016. There is an expectation that there will be a considerable cut in the SPPG though the Welsh Government has not indicated to local authorities how much of a cut this is likely to be. Conversations with Supporting People colleagues across Wales have resulted in estimations of between 5% and 20% cuts in 2016/17. The Supporting People Team has had to prepare models of how different levels of cuts will affect Carmarthenshire's Supporting People landscape. This, through the Supporting People Planning Group, has shifted some of the focus of the work of the Team though the commitment to fulfilling the obligations that we have to raise the standards in line with expectations remains.

The following is a brief summary of the actions completed to date:

1. Floating Support projects – Interim Contracts have been issued to existing service providers of floating support. Work on the tender has been ongoing with 2 market engagement events being undertaken. A number of service providers, both existing and new, have attended these events. It is anticipated that the tender will be launched during the 1st week January 2016 with new services, and therefore new contractual arrangements, coming into place in April 2016.
2. Jointly funded supported living projects – Service profiles are being drawn up for these services.
3. Older people alarm services – Work is ongoing in this area, though it is to be acknowledged that this has not proceeded as quickly as anticipated. A paper is to be prepared for the Supporting People Planning Group and/or DMT considering the future commissioning arrangements for the service.

4. Remaining services - The Chair of the Supporting People Planning Group, the Director of Community Services, has asked for a desktop evaluation to be undertaken with the Authority's strategic lead for each service area to prioritise the services that are strategically relevant. This is being done so that, at the end of the process, what will remain will be the services that are needed in the county rather than continuing to fund services that do not meet the strategic aims of Carmarthenshire County Council. A tool has been developed with Hywel Dda University Health Board to undertake this piece of work. This exercise is to be completed by end January 2016 to inform commissioning decisions.

A programme of contract review meetings has been undertaken since the last Audit Committee meeting in September 2015 with 23 providers having been met with and services discussed. There have also been 12 monitoring visits arranged to test eligibility and outcomes achieved. Some issues were highlighted and have been followed up with the service providers. These issues were mostly around the accuracy of outcomes recording.

Service evaluation for those who have suffered domestic abuse and support for those who have offended have been completed. The intelligence gained about these services will be used to inform the exercise discussed in number 4 above.

In terms of moving forward, discussions are underway with colleagues in Pembrokeshire and Ceredigion to join the Supporting People Unified Referral System (SPURS) gateway for accessing services. SPURS is an electronic referral management system which matches applicants for services with relevant services that are the best fit for their support needs. This will help with ensuring that only people who have housing related support needs are referred into services. This will start the testing of eligibility for services as only applicants who have housing related support needs will be referred to services.

Since the last Audit Committee, there have been some changes in the composition of the Supporting People Team. The person responsible for the financial administration of the SPPG has left the Team. It is anticipated that the responsibility for this will pass to the Department for Communities' Business Support function sitting under the Senior Business Support Manager. This will enable payments to be made centrally and will enable capacity to be released for financial monitoring of service providers. This will give the Supporting People Team better information with regards to monitoring the SPPG in line with the Project Grants Manual. It is anticipated that this will be able to be transferred by April 2016. In the meantime, an interim solution is being developed.

Conclusion

It is hoped that this brief report shows the progress that the Supporting People Team has made since the last Audit Committee meeting and the commitment remains to improve the administration and management of the SPPG in line with the standards expected by Carmarthenshire County Council.

Carmarthenshire County Council Audit Committee Update – December 2015

Financial audit work 2014-15 – Dyfed Pension Fund

Activity	Scope	Status
Audit Plan	Plan of financial audit work for 2014-15.	Audit Committee March 2015.
Financial Statements/Annual Audit Letter	Audit of the Pension Fund's 2014-15 financial statements and Annual Audit Letter.	Audit Committee September 2015.

Financial audit work 2014-15 – Carmarthenshire County Council

Activity	Scope	Status
Audit Plan	Plan of financial audit work for 2014-15.	Audit Committee March 2015.
Review of Internal Audit	Audit of the Council's Internal Audit arrangements.	Audit Committee September 2015.
Financial Statements 2014-15	Audit of the Council's 2014-15 financial statements.	Audit Committee September 2015.
Certification of Grants and Returns 2014-15	Summary of grants and returns certification work 2014-15.	Audit Committee March 2016.

Activity	Scope	Status
Property Development Fund 2013-14 Physical Regeneration 2014-15	One-off reports summarising issues arising from our EU grant audit.	Audit Committee March 2016.
Annual Audit Letter	Report summarising our 2014-15 financial audit work.	Audit Committee December 2015.

Performance work 2014-2015 - Carmarthenshire County Council – All fieldwork completed, all local reports issued

Activity	Scope	Status
Performance Audit Plan	Plan of performance audit work for 2014-15.	Audit Committee March 2014.
Improvement Plan Audit – 2014-2015	Review the Council's improvement plan in line with the LG Measure 2009 and WG guidance.	Complete – Certificate issued July 2014.
Progress check - Wales Audit Office proposals for improvement	Is the Council making progress against previous proposals for improvement?	Complete - informs Annual Improvement Report 2015.
Risk assessment of housing and council tax benefit	Desk top review of core data provided by both the DWP and by the Council.	Complete - informs Annual Improvement Report 2015.
Annual Report Audit	<p>Has the delivery of planned action resulted in intended improvements?</p> <ul style="list-style-type: none"> Review the Council's annual report in line with the LG Measure and WG guidance. Review performance against Improvement Objectives (KIOPS). Validate the Council's assessment of its own performance. 	Complete – Certificate issued July 2014, informs Annual Improvement Report 2015.

Activity	Scope	Status
Financial Management and Financial Position Summary	Financial position work focussing on financial health, the effectiveness of budget setting arrangements, financial governance systems and progress/track record in delivering on required savings.	Complete – report issued May 2015. Audit Committee July 2015.
Governance and Performance	Housing Focus.	Complete – report issued 26 June 2015. Audit Committee July 2015.
TIC Benefits Review	Are the TIC projects achieving the savings predicted by the Council in its benefits assessment?	Complete - report issued 1 June 2015. Audit Committee July 2015.
Short Reviews and Follow Ups	ICT Follow Up – Steering Group and ICT Strategy and links with P&R Scrutiny.	Complete - informs Annual Improvement Report 2015.
Improvement Study – joined up working to address Health and Social Care demand – Independence of Older People	This study will focus on supporting older people to maintain their independence outside of the health and care system by assessing how effective ancillary services are at supporting them to live independently.	Complete - report issued November 2015.
National Study – delivering with less Leisure Services	This study will track the levels of investment in leisure services over the last few years using the methodology developed for the 2013-14 delivering with less study on environmental health services.	Report to be published December 2015.
Annual Improvement Report	Report summarising findings from 2014-15 work.	Issued July 2015, presented to full Council 14 October 2015.

Performance work 2015-2016 - Carmarthenshire County Council

Activity	Scope	Status
Audit Plan	Plan of performance audit work for 2015-16.	Audit Committee March 2015.
Corporate Assessment	Review of the Council's capacity and capability to deliver continuous improvement.	Briefing Note to Audit Committee September 2015. Draft report December 2015.
Improvement Plan Audit – 2015-2016	Audit of the discharge of the Council's duty to publish an improvement plan.	July 2015 – complete certificate issued. Audit Committee September 2015.
Assessment of performance	Audit of the discharge of the Council's duty to publish an assessment of performance.	July 2015 – complete certificate issued. Audit Committee September 2015.
Performance Review	Assessment of performance in relation to two of the Council's Key Improvement Priority Areas.	Complete – informs the Annual Improvement Report 2015-16.
Financial Management and Financial Position Summary - 2	Further work on our financial management arrangements following up our 2014-2015 review, and looking forward to 2016-2017 budget setting and savings proposals. There will also be a focus on reserves position.	July – September 2015 – underway, (fieldwork complete). Draft report December 2015.

Activity	Scope	Status
Governance and Performance Reviews – all inform the Corporate Assessment Report.	Human Resources Review. Information technology Review. Information Management Review. Asset Management Review. Partnership Review.	Complete – informs the Corporate Assessment.
Local Project	Review of the application of Equalities impact Assessment in relation to Council improvement priorities	January-February 2016.
LG Improvement Study 1 – Council funding of third-sector services	Project brief under development	Fieldwork underway.
LG Improvement Study 2 - The strategic approach of councils to income generation and charging for services	Project brief issued	Fieldwork to be delivered by Grant Thornton.
National Study – The effectiveness of local community safety partnerships	Project Brief Issued	Fieldwork underway.

Mae'r dudalen hon yn wag yn fwriadol



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Cllr Emyln Dole
Leader
Carmarthenshire County Council
County Hall
Carmarthen
SA31 1JP

Reference	731A2015
Date	10 December 2015
Pages	1 of 4

Dear Cllr Dole

Annual Audit Letter – Carmarthenshire County Council 2014-15

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

The Council complied with its responsibilities relating to financial reporting and use of resources although there remains scope for improvement in some areas

It is the Council's responsibility to:

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

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

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

Local authorities in Wales prepare their financial statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. The Code is based on International Financial Reporting Standards. On 30 September 2015 I issued an unqualified audit opinion with an 'emphasis of matter' paragraph on the financial statements confirming that they present a true and fair view of the Council's and the Dyfed Pension Fund's financial position and transactions. A similar audit opinion was issued in 2012-13 and 2013-14.

The emphasis of matter related to the 2013-14 comparative information included in the Council's 2014-15 financial statements and not those of Dyfed Pension Fund. The emphasis of matter arose as there was a difference of opinion between the Council and us about two decisions the Council made which, in our view, resulted in unlawful expenditure being included in the 2013-14 financial statements.

The key matters arising from the audit of the financial statements were reported to the Audit Committee in my Audit of Financial Statements report on 30 September 2015. At this Audit Committee we reported that the quality of the financial statements was good. We reported that we did not identify any material weaknesses in your internal controls but we identified a number of issues, the key ones are set out below:

- We have identified some significant weaknesses in the Council's approach to asset valuations. Our testing identified a number of errors in the way assets were valued and this resulted in a £38.5 million reduction in the value of assets. The Council has agreed to improve its processes for asset valuations in 2015-16.
- The Council holds a range of earmarked reserves which it reviews as part of the annual budget setting process. Given the current financial position, as part of its budget setting process, the Council needs to ensure it more fully reviews all reserves ensuring that they have a clear purpose and are still required. Reserves which are not required should be released and considered when setting future budgets. The Council has agreed to follow up this issue in 2015-16.
- Within earmarked reserves, the Council holds a £9.6 million Insurance Reserve. A proportion of this reserve should be disclosed as a provision (ie a short-term liability in the balance sheet). The Council is currently unable to quantify this, although we are satisfied that it would not have a material impact on the financial statements. The Council has agreed to follow up this issue in 2015-16.
- For a number of years we have reported weaknesses within the Council's grants management processes. Internal Audit has already issued a critical report on the Council's management of the Welsh Government's Supporting People grant to the July 2015 Audit Committee. Our 2014-15 grants work is work in progress and there have been improvements in some areas. We have however identified concerns regarding some of the WEFO European grant schemes, some of which WEFO have now reviewed and confirmed eligibility of those grants. Our findings from our grants work will be report to the Audit Committee early in 2016.

I issued a certificate confirming that the audit of the 2014-15 financial statements has been completed on 30 September 2015.

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

My consideration of the Council's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the financial statements as well as placing reliance on the work completed as part of the Improvement Assessment under the Local Government (Wales) Measure 2009.

My Annual Improvement Report published in June 2015 concluded that the Council has continued to make good progress in its priority areas and it is working to address a range of governance issues. We have recently undertaken a detailed Corporate Assessment on the Council's arrangements and this will be reported in early 2016.

Our work on financial resilience will be reported in December 2015. We have concluded that the Council has a track record of delivering a balanced budget but the Council now needs to sharpen its focus to ensure alignment of financial planning with corporate priorities and that to supplement the budget monitoring processes, performance is underpinned by a more robust framework for monitoring and reporting on the achievement of specific savings proposals.

In 2014-15 the Council had a positive final out-turn position with a small underspend of £0.6 million which reduced the planned draw on general reserves to £175,000. At departmental level there was a marginal overspend of £0.4 million. At the end of the financial year the Council's useable reserves decreased by £1.5 million to £82 million (this excludes 'ring-fenced' reserves including the Housing Revenue Account, Schools' reserves and capital receipts). At the end of the current 2015-16 financial year, the Council is currently forecasting a £0.2 million overspend against the budget.

Looking forward, the recent Welsh Government budget settlement, together with a range of other cost pressures, will mean that all local government bodies in Wales will face extremely challenging financial positions. The Medium Term Financial Plan approved by Council in February 2015 for the period 2015-16 to 2017-18 established challenging efficiency savings totalling some £41.5 million. It will be a challenge for the Council to deliver these savings and increasingly more difficult to identify these types of savings going forward.

At the planning stage the financial audit fee for 2014-15 was £183,995. We anticipate that the final financial audit fee will be some £187,000 as a result of our additional work on testing asset valuations, this is currently being discussed with the Director of Corporate Services.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'R Harries', written over the typed name.

Richard Harries
For and on behalf of the Auditor General for Wales


Minutes of the Corporate Governance Group

7th September 2015 @ 10.30am

Democratic Services Committee Room, County Hall

Present:	
Cllr Pam Palmer (PP)	Executive Board Member (Communities)
Cllr David Jenkins (DJ)	Executive Board Member (Resources)
Paul Thomas (PT)	Assistant Chief Executive
Chris Moore (CM)	Director Corporate Services
Linda Rees Jones (LRJ)	Head of Administration and Law
Owen Bowen (OB)	Chief Accountant
Alison Wood (AW)	HR Manager
Noelwyn Daniel (ND)	Performance & Information Manager
Gareth Morgans (GM)	Head of Education Services (Item 2 only)
Llew Thomas (LT)	School Governance & Admissions Manager (Item 2 only)
Cath Searle (CS)	Senior Auditor (minute taker)

Apologies:	
Cllr Calum Higgins (CH)	Chair of Audit Committee (Observer)
Wendy Walters (WW)	Assistant Chief Executive
Phil Sexton (PS)	Head of Audit, Risk & Procurement
Helen Pugh (HP)	Audit & Risk Manager

Item No	Discussion / Action	Responsible Officer
1	<p>Apologies As noted above</p> <p>N.B. CM to Chair meeting in PS's absence</p>	
2	<p>Governance in Schools</p> <p>Presentation by GM & LT</p>  <p>Cyflwyniad Corporate Governance</p> <p>GM emphasized that Governing Bodies have responsibility for a Strategic role and the Head has responsibility for operational role.</p> <p>Questions:</p> <ol style="list-style-type: none"> DJ queried as Academy schools were becoming more popular how this would affect Governing Bodies. LT responded that in this area Federation schools were more the way forward and they have Governing Bodies e.g. Bryngwyn & Glanymor share 1 Governing Body. 	

	<p>2. CM queried if Governing Bodies would be held ultimately responsible if anything was to go wrong in a school. LT advised that if the Governors could prove they had acted 'reasonably' then the LA would be ultimately responsible.</p> <p>PT advised that to inform clarity on the role of Head Teachers and Governors for issues such as DBS / Sickness absence a series of 'road shows' had been held for Head Teachers and Governors. LT advised feedback from schools very positive. LT advised that, on occasions, issues in relation to DBS were a result of Head Teachers 'not talking' to Governing Body.</p> <p>3. CM asked PT where the Authority was now with regard to the schools DBS issue. PT advised issues had been addressed and going forward work was on-going with the Director of Communities with his safeguarding role. PT advised that Authority has a 'zero tolerance' approach to lack of DBS and that there was now no excuse with the faster on-line DBS system. DJ conveyed that, in his role as a Governor, he wasn't aware of DBS issue. PT advised that processes had now changed and that for any schools found not complying with DBS requirements all members of the Governing Body would be written to and not just the Chair.</p> <p>4. DJ asked if there was a maximum length of term for a Governing Body Chair. GM advised that there is nothing in legislation.</p> <p>5. LRJ queried if the Authority had awareness of how/what schools procure. GM advised that schools were free to go outside of the LA to procure but that they were always told to contact Corporate Procurement.</p> <p>CM summed up that the key thing is for Governing Bodies to consider 'Risk' and voiced concern as to when is the Governing Body accountable and when is the LA.</p>	
3	<p>Minutes of Last Meeting / Matters Arising The Minutes of the last Meeting held on 1st May 2015 were approved as correct by PT.</p> <p>Matters arising / outstanding from previous minutes: WAO Safeguarding report – Action: Grants Panel – Follow up on DJ's suggestion at Audit Committee that Chair of Audit should attend the Grants Panel as an Observer. The Audit Committee were supportive of this proposal. The request stemmed from the ongoing concerns about the grants issues reported by WAO.</p> <p>LRJ advised not addressed as yet and requested a copy of the</p>	PS / LRJ

	<p>Terms of Reference for Grants Panel.</p> <p>Action outstanding:</p> <ul style="list-style-type: none"> • OB to forward Grants Panel TOR to LRJ <p>Items 3-6 from previous minutes all on Agenda.</p>	OB
4	<p>Code of Corporate Governance & Corporate Governance Group TOR</p> <p>CM advised that the number of 'Groups' in the Authority were to be reduced. Possibility that Whistle Blowing Group be merged with Corporate Governance Group. LRJ confirmed no issues as both Groups had representatives from the same Departments on them but that the Chair of Standards Committee should be invited to join a merged Group. CM put forward that the TOR would not be reviewed now and should be brought back to Group at next meeting as a 'merged' TOR. Lead to be PS.</p> <p>Action</p> <ul style="list-style-type: none"> • PS to produce a merged Corporate Governance / Whistle blowing TOR by next meeting. 	PS
5	<p>WLGA Report Actions Update</p> <p>Report to be presented to Council 9/9/15 detailing amendments to the Constitution and Standing Orders. Constitution Working Group to review how amendments are working.</p> <p>Action:</p> <ul style="list-style-type: none"> • Keep item on Agenda as an update action 	LRJ
6	<p>Corporate Assessment Update</p> <p>ND talked through the Report; advised that a considerable amount of work had already been undertaken and that very positive feedback had already been received from WAO. For example in relation to the HR review and that continuous improvement / vision could be evidenced. Corporate Assessment Report expected December 2015. ND advised that the Authority will receive a WAO Annual report and a separate Corporate Assessment report. PP wanted it acknowledged that it was very pleasing for such positive verbal feedback from WAO and to pass on the Groups thanks to ND and his team for all the work undertaken.</p> <p>No questions from the Group.</p>	

	<p>Action:</p> <ul style="list-style-type: none"> Update from ND at next meeting 	ND
7	<p>WAO Further Assurance – Carmarthenshire CC Response</p> <p>OB author of responses to WAO's letters '<i>Audit Enquiries to those charged with Governance and management</i>' on documents. OB stated that the questions asked are very detailed and it should be ensured Audit Committee Members are happy with the responses. To be approved by Audit Committee Sep 2015.</p> <p>No issues from this Group re. the responses.</p>	
8	<p>AGS – Internal Audit Review</p> <p>The Action Plan to the 2014/15 Internal Audit AGS report was reviewed. CS stated report was still in 'draft' format and could be subject to change. PT queried action 2.1. To discuss with HP.</p> <p>The 2014-15 AGS was discussed. CM stated that the main area to monitor was Appendix 2.</p> <p>Action:</p> <ul style="list-style-type: none"> PS to bring the final Internal Audit AGS report back to the next meeting with a completed action plan. PT to discuss issue 2.1 with HP Ongoing monitoring of 2014-15 AGS Appendix 2 	<p>PS</p> <p>PT / HP</p> <p>All</p>
7	<p>Any Other Business</p> <p>PP & DJ requested in future for all Agenda attachments be numbered and received more timely. CM agreed and proposed that moderngov.com be utilised.</p> <p>No other issues Meeting closed @ 12:00pm</p>	CM
	<p><i>Date of next meeting:</i></p> <p>3rd December 2015 All Meetings in the Democratic Services Committee Room, County Hall</p>	

RISK MANAGEMENT STEERING GROUP

**Minutes of Meeting held at
Conservatory East, Building 8, Parc Dewi Sant
Wednesday, 23rd September 2015.**

Members Present:			
Phil Sexton (Chair)	Resources	Head of Audit, Risk & Procurement	PS
Cllr David Jenkins	Executive Board Member (Resources)	Risk Champion	DJ
Heidi Font	Chief Executive's	Fitness for Work Manager	HF
Helen Pugh	Resources	Risk Champion	HLP
Alan Howells	Environment	Risk Champion	AH
Richard Davies	Communities	Principal Officer	RD
Julie Standeven	Resources	Principal Risk Officer	EJS
Jenna Smith	Marsh UK Ltd		JS

Item No	Subject	Action
1.	Apologies Stephen Pilliner – Chair of Transport Risks Working Group Jonathan Fearn – Chair of Property & Liability Risks Working Group Lyn Walters – Communities Risk Champion Richard Stradling – Communities (Leisure) Risk Champion	
2.	Minutes of Last Meeting The Minutes of the Risk Management Steering Group Meeting held at Parc Dewi Sant on Thursday, 2nd July 2015, were confirmed as a true record.	
3.	Matters arising from Risk Management Steering Group Minutes.	
3.1	Risk Management & Business Continuity Strategy PS advised that the current Risk Management & Business Continuity Strategy extends to the end of 2015. A new strategy will be developed for the period 2016-2019 and will include issues such as:- <ul style="list-style-type: none"> • Cyber/Data Risks • Contract Management Risks • Partnership Risks • Extending access to the Risk Web Software to Executive Board Members 	PS/ HLP/ EJS
4.	Minutes of Transport Risks Working Group Meeting – 9th September 2015 The minutes were noted.	
4.1	Matters arising from Transport Risks Working Group Minutes None	
5.	Minutes of Property & Liability Risks Working Group Meeting – 14th September 2015 The minutes were noted.	
5.1	Matters arising from Property & Liability Risks Working Group	

	Minutes	
5.1.1	RM Bid 293 – Social Care – Purchase of Tablet Computers This bid related to the purchase of tablet computers to securely and efficiently record financial information during home visits as part of the financial assessment of service users. RD advised that following a successful pilot the tablet computers have now been purchased.	
6.	Risk Management Bid Review / Update EJS distributed a breakdown detailing the bids approved for the period 2012 to 2015. The following actions were agreed :- <ul style="list-style-type: none"> • Electronic copy to be forwarded to Departmental Risk Champions • Departmental Risk Champions to confirm status of “Open” bids • Update to be provided at next Risk management Steering Group meeting 	EJS Dept Risk Champ
7	Bids for Financial Assistance	
7.1	COMM – Medical checks for drivers of Social Care vehicles on D1 restricted licences This bid related to the provision of medical checks for drivers of Social Care vehicles on D1 restricted licences to enhance our checking arrangements. It was agreed that the Departmental Bid for £2,025 (50% of the estimated gross cost of £4,050) be approved.	
7.2	E&C – Ysgol Glan Y Mor – Security & safeguarding improvements This bid related to the provision of security and safeguarding improvements at Ysgol Glan Y Mor. It was agreed that the Departmental Bid for £5,750 (50% of the estimated gross cost of £11,500) be approved, subject to completion of a Safeguarding and Security Risk Assessment by the Council’s Health & Safety Advisor.	
7.3	E&C – Ysgol Pont Henri – Fencing This bid related to the provision of security and safeguarding improvements at Ysgol Pont Henri. It was agreed that the Departmental Bid for £2,100 (50% of the estimated gross cost of £4,200) be approved.	
7.4	COMM – Llanelli Leisure Centre – Security Improvements This bid related to the provision of security improvements at Llanelli Leisure Centre. It was agreed that the Departmental Bid for £4,133 (50% of the estimated gross cost of £8,265) be approved.	
8.	Any Other Business None	
9.	Next Meeting Tuesday, 22 nd December 2015 – Conservatory West, Building 8, St David’s Park, Carmarthen	

Dydd Mercher, 30 Medi 2015

YN BRESENNOL: Y Cyngorydd C.P. Higgins (Cadeirydd)

Y Cynghorwyr:

H.A.L. Evans, J.D. James, Sir D.Lewis, A.G. Morgan, E.G. Thomas, G.B. Thomas,
W.G. Thomas a/ac D.E. Williams

Yr oedd y swyddogion canlynol yn gwasanaethu yn y cyfarfod:

O. Bowen, Prif Cyfrifydd
M.S. Davies, Swyddog Gwasanaethau Democrataidd
A. Jones, Procurement & Contracting Officer
C. Moore, Pennaeth Gwasanaethau Ariannol
H. Pugh, Y Rheolwr Archwilio a Rheoli Risg
P. Sexton, Y Pennaeth Archwilio, Rheoli Risg a Chaffael
R. Staines, Pennaeth Tai a Diogelu'r Cyhoedd

Siambr, Neuadd y Sir, Caerfyrddin - 10.00 - 11.45 am

1. YMDDIHEURIADAU AM ABSENOLDEB

Ni chafwyd ymddiheuriadau am absenoldeb.

2. DATGANIADAU O FUDDIANNAU PERSONOL.

Y Cyngorydd
H.A.L. Evans

Rhif y Cofnod
10 - Datganiad Cyfrifon
2014/15

Y Math o Fuddiant
Cyn-Drysorydd Menter
Gorllewin Sir Gâr

3. ADRODDIAD DIWEDDARU YNGHYLCH CYNLLUN ARCHWILIO MEWNOL 2015/16.

Rhoddodd y Pwyllgor ystyriaeth i adroddiad a roddai'r wybodaeth ddiweddaraf am y cynnydd oedd yn cael ei wneud o ran gweithredu Cynllun Archwilio Mewnol 2015/16.

PENDERFYNWYD YN UNFRYDOL fod yr adroddiad diweddarau ynghylch Cynllun Archwilio Mewnol 2015/16 yn cael ei dderbyn, at ddibenion monitro.

4. Y GRANT CEFNOGI POBL – ADRODDIAD CYNNYDD.

Gan gyfeirio at gofnod 5 o'r cyfarfod a gynhaliwyd ar 10^{fed} Gorffennaf 2015, bu'r Pwyllgor yn ystyried adroddiad oedd yn rhoi crynodeb o'r gwaith a oedd wedi'i wneud hyd yn hyn gan y Tîm Cefnogi Pobl i wella ei brosesau rheoli grantiau a contractau fel y nodwyd yn Adroddiad y Rheolwr Archwilio a Risg y cyfeiriwyd ato yn y cofnod uchod. Y farn oedd fod cynnydd da yn cael ei wneud ac y byddai'n cael ei fonitro gan y Grŵp Cynllunio Cefnogi Pobl sy'n cael ei gadeirio gan y Cyfarwyddwr Cymunedau.

Mewn ymateb i gwestiwn dywedwyd y byddai amllder cyfarfodydd adolygu / monitro contractau yn cael ei nodi yn y contractau ac, yn ddelfrydol, y byddent yn

cael eu cynnal bob chwarter neu bob chwe mis. Dywedodd y Pennaeth Tai a Diogelu'r Cyhoedd fod angen sicrhau fod perfformiad adolygiadau'n cael ei reoli a phwysleisiodd fod hynny wedi cael ei feithrin yn y Tîm Cefnogi Pobl.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r cynnydd a wnaed a'r amcanion gwaith parhaus.

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

Croesawodd y Cadeirydd Mr. Geraint Norman, Mr. Richard Stradling a Mr Jeremy Evans o Swyddfa Archwilio Cymru, i'r cyfarfod.

5.1.ADRODDIAD DIWEDDARU I'R PWYLLGOR ARCHWILIO - MEDI 2015;

Bu'r Pwyllgor yn ystyried adroddiad a roddai'r wybodaeth ddiweddaraf am y gwaith archwilio a wnaed/sydd i'w wneud ynghylch yr Awdurdod gan Swyddfa Archwilio Cymru oddi ar y cyfarfod diwethaf.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

5.2.ASESIAD O ARCHWILIO MEWNOL.

Bu'r Pwyllgor yn ystyried adroddiad Swyddfa Archwilio Cymru ynghylch ei hasesiad o'r Is-adran Archwilio Mewnol yng Nghyngor Sir Caerfyrddin. Nododd fod Swyddfa Archwilio Cymru wedi dod i'r casgliad fod gan y Cyngor drefniadau Archwilio Mewnol addas a bod gwasanaeth effeithiol yn cael ei ddarparu. Roedd yr asesiad wedi rhoi bod i bedwar argymhelliad:-

- (i) Dylid diweddarau'r Llawlyfr Archwilio Mewnol i sicrhau ei fod yn parhau i fod yn berthnasol ac yn gyfredol. Dylai'r diweddariad hwn gynnwys y gweithdrefnau newydd ar gyfer cadw gwybodaeth gyfrinachol yng Nghynllun Ffeiliau'r Cyngor;
- (ii) Dylai trefniadau ar gyfer asesiad allanol annibynnol o Archwilio Mewnol bob pum mlynedd gael eu cadw mewn golwg a'u rhoi ar waith cyn gynted â phosibl;
- (iii) Er mwyn ategu'n llawn Adroddiad Blynyddol y Pennaeth Archwilio Mewnol, dylai Archwilio Mewnol gymryd camau dilynol ar ddiwedd y flwyddyn i sicrhau nad oes unrhyw newidiadau i'r system a'r rheolaethau a brofwyd yn y flwyddyn, yn benodol o ran y systemau sylfaenol neu systemau allweddol eraill a brofwyd yn gynnar yn y flwyddyn ariannol;
- (iv) Er mwyn cryfhau ymhellach y wybodaeth a roddir i'r Pwyllgor Cynllunio, yn benodol ar gyfer cymeradwyo'r Datganiad Llywodraethu Blynyddol, dylai Adroddiad Blynyddol y Pennaeth Archwilio Mewnol gynnwys yr argymhellion tair seren a nodwyd yn y flwyddyn a chrynodeb o'r themâu cyffredin sy'n deillio o'r argymhellion dwy seren.

Rhodddwyd sylw i'r materion canlynol wrth drafod yr adroddiad:-

- Mewn ymateb i gwestiwn ynghylch argymhelliad 2, dywedwyd y dylai'r asesiadau allanol, a fyddai'n berthnasol i holl Awdurdodau Cymru, fod, yn ddelfrydol, ar ffurf adolygiad gan gymheiriaid, gyda golwg ar gadw'r gost mor isel â phosibl, a gynhelir gan awdurdod lleol arall yng Nghymru yn ôl fformat safonol ond na ddylai dau awdurdod lleol asesu ei gilydd;
- Mynegwyd pryder ynghylch y pwysau gwaith yn yr adain Archwilio a dywedodd Cyfarwyddwr y Gwasanaethau Corfforaethol fod swydd ychwanegol yn cael ei chreu.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

5.3. SAFON RYNGWLADOL AR ARCHWILIO (ISA) 260 CYNGOR SIR CAERFYRDDIN.

Atgoffwyd y Pwyllgor fod yr aelodau yn y cyfarfod oedd wedi ei gynnal ar 10^{fed} Gorffennaf 2015 wedi cymeradwyo Datganiad Cyfrifon 2014/15 yr Awdurdod. Ar sail hynny, yr oedd yn ofynnol i Swyddfa Archwilio Cymru gynnal archwiliad a rhoi barn am gywirdeb a thegwch y Datganiad.

Tynnwyd sylw'r Pwyllgor at yr adroddiad manwl lle roedd Swyddfa Archwilio Cymru wedi barnu nad oedd dim camddatganiadau wedi eu clustnodi yn y datganiadau ariannol a oedd yn dal heb eu cywiro. O ganlyniad roedd Swyddfa Archwilio Cymru yn bwriadu cyhoeddi adroddiad archwilio diamod ynghylch y datganiadau ariannol ond byddai hwn yn cynnwys paragraff Pwysleisio Mater mewn perthynas â ffigyrau cymharol y flwyddyn flaenorol. Byddai'r adroddiad archwilio yn cael ei gyhoeddi cyn gynted ag y deuai'r Llythyr Sylwadau i law. Mewn perthynas â'r ddogfen olaf, yr oedd drafft ohoni wedi cael ei hatodi i'r adroddiad, awgrymwyd y dylid aileirio dwy frawddeg ychydig er mwyn diogelu'r llofnodwyr.

Cadarnhaodd Cyfarwyddwr y Gwasanaethau Corfforaethol y byddai'r mater a godwyd gan Swyddfa Archwilio Cymru yn ymwneud â balans y Gronfa Derbyniadau Cyfalaf Gohiriedig yn cael sylw, yn ogystal â'r taliadau a wneir ymlaen llaw i gontractwyr cymorth TG allanol ar gyfer contractau sy'n para 4 neu 5 mlynedd.

Diolchodd aelodau'r Pwyllgor i Gyfarwyddwr y Gwasanaethau Corfforaethol a'i staff am eu gwaith dyfal a'u hymrwymiad yn paratoi cyfrifon y Cyngor Sir.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad ac aileirio'r fersiwn drafft o'r llythyr sylwadau fel yr awgrymwyd.

5.4. SAFON RYNGWLADOL AR ARCHWILIO (ISA) 260 CRONFA BENSIWN DYFED.

Bu'r Pwyllgor yn ystyried adroddiad a roddwyd ger ei fron, sef adroddiad Swyddfa Archwilio Cymru ynghylch yr archwiliad a gynhaliwyd o Gyfrifon Cronfa Bensiwn Dyfed a oedd yn ystyried a oedd y datganiad ariannol yn rhoi golwg gywir a theg ar sefyllfa ariannol Cronfa Bensiwn Dyfed ar 31^{ain} Mawrth, 2015 a'i hincwm a'i gwariant yn ystod y flwyddyn honno.

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

ganlyniad roedd Swyddfa Archwilio Cymru yn bwriadu cyhoeddi barn archwilio ddiamed ynghylch datganiadau ariannol Cronfa Bensiwn Dyfed cyn gynted ag y deuai'r Llythyr Sylwadau [fel y'i diwygiwyd yn unol â chofnod 5.3 uchod] i law.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

5.5. TYSTYSGRIF CYDYMFFURFIAETH – ARCHWILIAD O GYNLLUN GWELLA 2015/16 AC ASESIAD O BERFFORMIAD 2014/15.

PENDERFYNWYD YN UNFRYDOL nodi'r Dystysgrif Cydymffurfiaeth a gyhoeddwyd gan Archwilydd Cyffredinol Cymru yn sgil yr Archwiliad o Gynllun Gwella 2015-16 ac Aseiad o Berfformiad 2014-15 y Cyngor ar y cyd.

5.6. ASESIAD CORFFORAETHOL – BRIFF PROSIECT.

Roedd adroddiad gan Swyddfa Archwilio Cymru wedi cael ei ddsbarthu i aelodau'r Pwyllgor a oedd yn rhoi manylion am drefniadau arfaethedig i gynnal aseiad gwella er mwyn penderfynu a oedd yr Awdurdod yn debygol o gydymffurfio â'r gofynion i wneud trefniadau i sicrhau gwelliant parhaus.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

6. LLYTHYR SYLWADAU 2014/15 I SWYDDFA ARCHWILIO CYMRU – CYNGOR SIR CAERFYRDDIN.

Hysbyswyd y Pwyllgor ei bod yn ofynnol gan Swyddfa Archwilio Cymru, yn unol â'r Datganiad Safonau Archwilio (SAS440 – Sylwadau Rheolwyr), fod Swyddog Adran 151 yr Awdurdod, yn llunio "Llythyr Sylwadau" yn flynyddol, a bod y llythyr hwn yn cael ei lofnodi gan y Swyddog hwnnw a Chadeirydd y Pwyllgor Archwilio. Ar ben hyn, roedd yn ofynnol gan Swyddfa Archwilio Cymru fod y Pwyllgor oedd yn gyfrifol am gymeradwyo'r cyfrifon o dan Reoliad 8 o'r Rheoliadau Cyfrifon ac Archwilio yn cydnabod ymateb y Swyddog Adran 151 yn ffurfiol.

PENDERFYNWYD YN UNFRYDOL gydnabod y Llythyr Sylwadau i Swyddfa Archwilio Cymru a gafodd ei lunio gan y Swyddog Adran 151.

7. YMHOLIADAU ARCHWILIO I'R RHEINY SY'N GYFRIFOL AM LYWODRAETHU A RHEOLI – CYNGOR SIR CAERFYRDDIN.

Roedd adroddiad wedi cael ei ddsbarthu i'r Pwyllgor a oedd yn rhoi manylion am ymatebion i geisiadau a gyflwynwyd gan Swyddfa Archwilio Cymru i'r rheolwyr a'r Pwyllgor Archwilio er mwyn i Swyddfa Archwilio Cymru fodloni'r gofynion a nodir yn y Safonau Rhyngwladol ar Archwilio i fynd ati'n ffurfiol i gael ystyriaeth a dealltwriaeth gofnodedig yr Awdurdod ynghylch nifer o feysydd llywodraethu sy'n effeithio ar archwilio datganiadau ariannol. Roedd yr ystyriaethau hyn yn berthnasol i reolwyr y Cyngor a'r 'rheiny sy'n gyfrifol am lywodraethu' (y Pwyllgor Archwilio).

Roedd y wybodaeth a roddwyd yn llywio dealltwriaeth Swyddfa Archwilio Cymru o'r Cyngor a'i brosesau busnes ac yn cefnogi gwaith Swyddfa Archwilio Cymru i ddarparu barn archwilio ynghylch datganiadau ariannol 2014-15.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r ymatebion i geisiadau a gyflwynwyd gan Swyddfa Archwilio Cymru i'r rheolwyr a'r Pwyllgor Archwilio fel y nodwyd yn yr adroddiad.

8. LLYTHYR SYLWADAU 2014/15 I SWYDDFA ARCHWILIO CYMRU - CRONFA BENSIWN DYFED.

Hysbyswyd y Pwyllgor ei bod yn ofynnol gan Swyddfa Archwilio Cymru, yn unol â'r Datganiad Safonau Archwilio (SAS440 – Sylwadau Rheolwyr) fod Swyddog Adran 151 yr Awdurdod yn llunio "Llythyr Sylwadau" yn flynyddol, a bod y llythyr hwn yn cael ei lofnodi gan y Swyddog a enwid uchod a Chadeirydd y Pwyllgor Archwilio. Yn ogystal, roedd yn ofynnol gan Swyddfa Archwilio Cymru fod y Pwyllgor sy'n gyfrifol am gymeradwyo'r cyfrifon o dan Reoliad 8 o'r Rheoliadau Cyfrifon ac Archwilio yn cydnabod yr ymateb yn ffurfiol.

PENDERFYNWYD YN UNFRYDOL gydnabod y Llythyr Sylwadau i Swyddfa Archwilio Cymru a gafodd ei lunio gan y Swyddog Adran 151.

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

Roedd ymatebion yr Awdurdod i Swyddfa Archwilio Cymru ynghylch nifer o feysydd llywodraethu sydd wedi effeithio ar archwilio'r datganiadau ariannol, wedi cael eu dosbarthu i'r Pwyllgor. Roedd yr ystyriaethau hyn yn berthnasol i reolwyr Cronfa Bensiwn Dyfed a'r 'rheiny sy'n gyfrifol am lywodraethu' (y Pwyllgor Archwilio). Roedd y wybodaeth a roddwyd yn llywio dealltwriaeth Swyddfa Archwilio Cymru o Gronfa Bensiwn Dyfed a'i phrosesau busnes ac yn cefnogi'i gwaith i ddarparu barn archwilio ynghylch datganiadau ariannol 2014-15.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r ymatebion i'r ceisiadau a gyflwynwyd i'r rheolwyr ac i'r Pwyllgor Archwilio.

10. DATGANIAD CYFRIFON 2014/15 CYNGOR SIR CAERFYRDDIN.

(NODER: Roedd y Cynghorydd H.A.L. Evans wedi datgan buddiant yn yr eitem hon gan ei bod yn gyn-Drysorydd Menter Gorllewin Sir Gâr).

Yn unol â darpariaethau Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014, cafodd Datganiad Cyfrifon 2014/15 a oedd yn ymwneud â Chyngor Sir Caerfyrddin a Chronfa Bensiwn Dyfed ac a oedd wedi'i archwilio, ei roi gerbron y Pwyllgor i'w gymeradwyo. Roedd y Datganiad yn dwyn ynghyd holl drafodion ariannol yr Awdurdod a'r Gronfa Bensiwn am y flwyddyn, a hefyd roedd yn rhoi manylion asedau a rhwymedigaethau'r Awdurdod a'r Gronfa Bensiwn fel yr oeddent ar 31^{ain} Mawrth, 2015.

Unwaith eto mynegodd aelodau'r Pwyllgor eu gwerthfawrogiad i'r holl swyddogion a fu'n gysylltiedig â llunio cyfrifon rhagorol.

PENDERFYNWYD YN UNFRYDOL gymeradwyo Datganiad Cyfrifon 2014/15 (Cyngor Sir Caerfyrddin a Chronfa Bensiwn Dyfed) a oedd wedi'i archwilio.

11. DATGANIAD ARIANNOL HARBWR PORTH TYWYN 2014/15.

Yn unol â darpariaethau Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014, derbyniodd y Pwyllgor i'w gymeradwyo Ddatganiad Cyfrifon 2014/15 wedi'i archwilio mewn perthynas â Harbwr Porth Tywyn.

PENDERFYNWYD YN UNFRYDOL gymeradwyo datganiad cyfrifon harbwr

Porth Tywyn 2014-15 wedi'i archwilio.

12. COFNODION Y GRŴP LLYWODRAETHU CORFFORAETHOL.

PENDERFYNWYD YN UNFRYDOL dderbyn cofnodion cyfarfod y Grŵp Llywodraethu Corfforaethol a gynhaliwyd ar 1^{af} Mai, 2015.

13. COFNODION Y GRŴP LLYWIO RHEOLI RISG.

PENDERFYNWYD YN UNFRYDOL dderbyn cofnodion cyfarfod y Grŵp Llywio Rheoli Risg a gynhaliwyd ar 2^{il} Gorffennaf, 2015.

14. COFNODION Y PANEL GRANTIAU.

PENDERFYNWYD YN UNFRYDOL dderbyn cofnodion cyfarfod y panel grantiau a gynhaliwyd ar 4^{ydd} Medi, 2015.

15. LLOFNODI BOD COFNODION CYFARFOD Y PWYLLGOR A GYNHALIWYD AR 10FED GORFFENNAF 2015 YN GOFNOD CYWIR.

PENDERFYNWYD YN UNFRYDOL fod cofnodion cyfarfod y Pwyllgor Archwilio a gynhaliwyd ar 10^{fed} Gorffennaf, 2015 yn cael eu llofnodi gan eu bod yn gywir.

Y CADEIRYDD

Y DYDDIAD