

DYDD GWENER, 13 MAWRTH 2020

AT: HOLL AELODAU'R **PWYLLGOR ARCHWILIO**

YR WYF DRWY HYN YN EICH GALW I FYNYSCHU CYFARFOD O'R **PWYLLGOR ARCHWILIO** SYDD I'W GYNNAL YN **SIAMBR, NEUADD Y SIR AM 10.00 YB AR DYDD GWENER, 20FED MAWRTH, 2020**, ER MWYN CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD ATODEDIG.

Wendy Walters

PRIF WEITHREDWR

Swyddog Democrataidd:	Kevin Thomas
Ffôn (Llinell Uniongyrchol):	01267 224027
E-bost:	kjthomas@sirgar.gov.uk

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

PWYLLGOR ARCHWILIO

AELODAETH:

8 AELOD O'R CYNGOR AC 1 AELOD ALLANOL Â PHLEIDLAIS

GRŴP PLAID CYMRU – 4 AELOD

1. Y Cynghorydd Kim Broom
2. Y Cynghorydd Karen Davies
3. Y Cynghorydd Gareth John
4. Y Cynghorydd Elwyn Williams

GRŴP LLAFUR – 2 AELOD

1. Y Cynghorydd Tina Higgins [Cadeirydd]
2. Y Cynghorydd Bill Thomas

GRŴP ANNIBYNNOL – 1 AELOD

1. Y Cynghorydd Giles Morgan [Is-Gadeirydd]

GRŴP ANNIBYNNOL NEWYDD – 1 AELOD

1. Y Cynghorydd Louvain Roberts

AELOD ALLANOL Â PHLEIDLAIS (1)

Mrs. Julie James

AGENDA

1. YMDDIHEURIADAU AM ABSENOLDEB.
2. DATGANIADAU O FUDDIANNAU PERSONOL.
3. CYNLLUN ARCHWILIO MEWNOL 5 - 16
4. ARGYMHELLION ARCHWILIAD MEWNOL 17 - 28
5. CYNLLUN ARCHWILIAD MEWNOL BLYNYDDOL 2020/21 & BWRIEDIR EI GYNNWYS YN 2021-23. 29 - 38
6. PWYLLGOR ARCHWILIO - BLAENRHAGLEN GWAITH 39 - 46
7. COFRESTR RISG CORFFORAETHOL CYNGOR SIR CAERFYRDDIN 47 - 64
8. CANOLFAN SGŌ - DIWEDDARIAD CYNLLUN GWEITHREDU 65 - 72
9. YSTYRIED Y DOGFENNAU CANLYNOL PARATOWYD GAN SWYDDFA ARCHWILIO CYMRU:-
 - 9.1 CYNLLUN ARCHWILIO 2020 - CYNGOR SIR CAERFYRDDIN 73 - 86
 - 9.2 CYNLLUN ARCHWILIO 2020 - CRONFA BENSIWN DYFED 87 - 102
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Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWILIO

20 Mawrth 2020

Y Pwnc: Cynllun Archwilio Mewnol Y Pwrpas: Y diweddaraf ynghylch ar Cynllun Archwilio Mewnol 2019/20		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Cyflwynir adroddiad cynnydd yn rheolaidd bob tro mae'r Pwyllgor Archwilio yn cyfarfod.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL		
Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL Angen i'r Cyngor wneud penderfyniad: AMHERTHNASOL		
YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO: Cynghorydd David Jenkins		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol Enw Pennaeth y Gwasanaeth: Helen Pugh Awdur yr Adroddiad: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223 Cyfeiriad e-bost: HLPugh@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Committee

20th March 2020

SUBJECT

INTERNAL AUDIT PLAN 2019/20 UPDATE

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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

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

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

REPORT B Summary of Completed Final Reports Relating to Key Financial Systems (April 2019 to date)

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

No Key Financial Systems reports

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

This Section includes reviews completed since April 2019 where systems have one or more Fundamental Control Weaknesses or involve reviews which the Chair of Audit Committee and the Head of Revenues and Financial Compliance have agreed should be brought to the Committee.

1	Homelessness Prevention Grant
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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: **Helen Pugh** **Head of Revenues and Financial Compliance**

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

Finance

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

CONSULTATIONS

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

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

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

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

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

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
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INTERNAL AUDIT PLAN 2019/20										
2019/20	% Plan Completion to Date	66%								
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Chief Executive									
1119001	PMP Function - Recruitment	10							0.0	
1119002	PMP Organisational Development	12							0.0	
1119003	Legal	8							0.0	
1119004	Democratic Advice and Support	8	*	*	*	*			6.0	Field Work Complete
1119005	Financial Management Other	5							0.0	
1119006	Chief Executive Grants (SCWDP Grant)	8	*	*	*				2.4	Commenced
	Total Audit Days for Department	51							8.4	
	Information & Communications Audit									
2119001	Security of Information	10	*	*	*				3.0	Commenced
2119002	Licensing	10	*	*	*	*			7.5	Field Work Complete
2119003	Communications	10	*	*	*	*			7.5	Field Work Complete
2119004	Computer Assisted Audit Testing (CAATs)	25	*	*	*				7.5	Commenced
2119005	Chief Executives Systems:	10	*	*	*				3.0	Commenced
2119006	Corporate Services Systems:	8	*	*	*	*	*	*	8.0	Complete
2119007	Education & Children Services Systems	10							0.0	
2119008	Communities Systems	15	*	*	*				4.5	Commenced
2119009	Environment Systems	15	*	*	*				4.5	Commenced
2119010	Corporate File Plan	10	*	*	*				3.0	Commenced
2119011	Financial Management Other	5	*	*	*	*	N/A	N/A	5.0	Complete
	Total Days Computer Audits	128							53.5	
	Regeneration & Policy									
3119001	TIC	10	*	*					1.0	Terms of Reference
3119002	Coroners / other services	10	*	*	*				3.0	Commenced
3119003	Partnership Arrangements	10							0.0	
3119004	Call Centre	8	*	*	*	*	*	*	8.0	Complete
3119005	Print Commissioning	8	*	*	*	*			6.0	Field Work Complete
3119006	Community Safety	8	*	*	*	*	*		7.2	Draft Report Issued
3119007	Sponsorship /Tourism/Marketing	10	*	*	*	*	*	*	10.0	Complete
3119008	Property & Estate Management	10							0.0	
3119009	Swansea Bay City Deal - Accounts Return for WAO	10	*	*	*	*	*	*	10.0	Complete
3119010	Wellness Centre	10							0.0	
3119011	Regeneration Strand 1	10	*						0.0	Pre Audit Meeting
3119012	Regeneration Strand 2	10	*						0.0	Pre Audit Meeting
3119013	Regeneration Strand 3	10	*	*	*	*	*		9.0	Draft Report Issued
3119014	Regeneration Strand 4	10	*	*	*	*	*		9.0	Draft Report Issued
3119015	Financial Management Other	5							0.0	
	Total Audit Days for Department	139							63.2	
	Education & Children									
4119001	Sensory Impairment	8							0.0	
4119002	Children & Young People	10	*	*	*				3.0	Commenced
4119003	Learning Transformation - (Seren)	10	*	*	*	*	*	*	10.0	Complete
4119004	Music Services for Schools	6	*	*	*	*	*	*	6.0	Complete
4119005	Youth Offending & Prevention Service	10	*	*	*	*	*	*	0.0	
4119006	Adoption & Fostering	10	*	*	*	*	*	*	10.0	Complete
4119007	Education Welfare	10	*	*	*	*	*		9.0	Draft Report Issued
4119008	Safeguarding	10	*	*	*	*	*	*	0.0	Pre Audit Meeting
4119009	Financial Management Other	5	*	*	*	*	*	*	5.0	Complete
4119010	School Admissions	10	*	*	*	*	*		9.0	Draft Report Issued
4119011	Schools DBS	8							0.0	
4119012	Schools Recruitment & Teachers salaries	10							0.0	
4119013	Schools - Governance and Governors	10							0.0	
4119014	School Meals, Free Meals & Primary Free Breakfast Services	10	*	*	*	*	*	*	10.0	Complete
4119015	Schools Questionnaires 1/4	8	*	*	*	*	N/A	N/A	8.0	Complete
4119016	Schools Questionnaires 2/4	8	*	*	*	*	N/A	N/A	8.0	Complete
4119017	Schools Questionnaires 3/4	7	*	*	*	*	N/A	N/A	7.0	Complete
4119018	Schools Questionnaires 4/4	7	*	*	*	*	N/A	N/A	7.0	Complete
4119019	School visits 1/4	8	*	*	*	*	*	*	7.2	Draft Report Issued
4119020	School visits 2/4	8	*	*	*	*	*	*	7.2	Draft Report Issued
4119021	School visits 3/4	8	*	*	*	*	*	*	6.0	Field Work Complete
4119022	School visits 4/4	8	*	*	*	*	*	*	2.4	Commenced
4119023	PDG Access (School Uniform)	5	*	*	*	*	N/A	N/A	5.0	Complete
4119024	Post 16	8	*	*	*	*	GC	GC	8.0	Complete
4119025	Education - EIG - Final Annual Audit	8	*	*	*	*	*	*	8.0	Complete
4119026	Education - EIG - Q1 Audit	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119027	Education - EIG - Q2 Audit	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119028	Education - EIG - Q3 Audit	8	*	*	*	*	*	*	8.0	Complete
4119029	Education - EIG - Q4 Audit	5	*	*	*	*	*	*	5.0	Complete
4119030	Education - PDG - Final Annual Audit	8	*	*	*	*	*	*	8.0	Complete
4119031	Education - PDG - Q1	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119032	Education - PDG - Q2	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119033	Education - PDG - Q3	8	*	*	*	*	*	*	8.0	Complete
4119034	Education - PDG - Q4	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
4119035	Cymraeg I Oedolion	8	*	*	*	*	*	*	8.0	Complete
4119036	Education Welsh Resource Grant	10	*	*	*	*	GC	GC	10.0	Complete

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INTERNAL AUDIT PLAN 2019/20										
2019/20	% Plan Completion to Date	66%								
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Total Audit Days for Department	282							207.8	
	Corporate Services									
5119001	Annual Governance Statement	10	*	*	*	*			7.5	Field Work Complete
5119002	Main Accounting	10							0.0	
5119003	Petty Cash	15	*	*	*	*	*		13.5	Draft Report Issued
5119004	Sundry Expenses	5	*	*	*				1.5	Commenced
5119005	Capital Accounting incl.Fixed Asset Register	8	*	*	*	*			6.0	Field Work Complete
5119006	Pensions Payroll System	10	*	*					1.0	Terms of Reference
5119007	Council Tax	10	*	*	*				3.0	Commenced
5119008	Payroll System	15	*	*	*	*	*	*	15.0	Complete
5119009	Creditor Payments	15							0.0	
5119010	Debtors System	15	*	*	*	*			11.3	Field Work Complete
5119011	Trust Funds	20	*	*	*	*	*	*	20.0	Complete
5119012	Wales Pension Partnership - Accounts Return for WAO	10	*	*	*	*	*	*	10.0	Complete
5119013	Burry Port Harbour - Accounts Return for WAO	5	*	*	*	*	*	*	5.0	Complete
5119014	National Fraud Initiative	30	*	*	*	*	N/A	N/A	30.0	Complete
5119015	Financial Management Other	5	*	*	*	*	*		4.5	Draft Report Issued
									0.0	
	Total Audit Days for Department	183							128.3	
	Communities									
6119001	Rents	10	*	*	*	*			7.5	Field Work Complete
6119002	Contract Management/Partnerships	8	*	*	*	*	*	*	8.0	Complete
6119003	Residential Care Authority & Private Homes	15	*	*	*	*			11.3	Field Work Complete
6119004	Day Care	10	*	*	*	*			7.5	Field Work Complete
6119005	Payment cards in Adult Social Care	8	*	*	*	*	*	*	8.0	Complete
6119006	MHLD	5	*	*	*	*	*	*	5.0	Complete
6119007	Safeguarding	10	*	*	*				3.0	Commenced
6119008	Travellers Sites	8	*	*	*	*	*	*	8.0	Complete
6119009	Meal provision	10	*	*	*	*	*	*	10.0	Complete
6119010	Cultural/Arts Development: Oriel Myrddin	8	*	*	*	*	*	*	7.2	Draft Report Issued
6119011	Museums	5	*	*	*	*	*	*	5.0	Complete
6119012	Amman Valley Leisure Centre	10	*	*	*	*	*		9.0	Draft Report Issued
6119013	Carmarthen Leisure Centre	10	*	*	*	*			7.5	Field Work Complete
6119014	Llanelli Leisure Centre	10	*	*	*	*	*		9.0	Draft Report Issued
6119015	East Area Leisure / NERS / Marketing	8	*	*	*	*	*	*	8.0	Complete
6119016	Liesiant Delta Wellbeing Ltd - LATC	20	*	*	*				6.0	Commenced
6119017	Housing Company	20	*	*	*	*	*	*	20.0	Complete
6119018	Financial Management Other	5	*	*	*	*	*	*	5.0	Complete
	Grants									
6119019	Supporting People	20	*	N/A	*	*	*	*	20.0	Complete
6119020	Communities	10	*	*	*	*	GC	GC	10.0	Complete
6119021	Homelessness Grants (x2)	10	*	N/A	*	*	*	*	10.0	Complete
6119022	Rent Smart Wales	5	*	*	*	*	GC	GC	5.0	Complete
6119023	Gosod Syml	5	*	*	*	*	GC	GC	5.0	Complete
6119024	Enablement Grant	10	*	N/A	*	*	GC	GC	10.0	Complete
	Total Audit Days for Department	240							204.95	
	Environment									
7119001	Property Maintenance	10	*	*	*	*	*		9.0	Draft Report Issued
7119002	Asset Transfer	10	*	*	*				3.0	Commenced
7119003	Property & Estate Management (sale of assets)	10							0.0	
7119004	Tenancy Management / Housing Voids	8							0.0	
7119005	Cleaning Services	8	*	*	*	*	*		7.2	Draft Report Issued
7119006	Grounds Maintenance	10	*	*	*	*	*		9.0	Draft Report Issued
7119007	Waste	10							0.0	
7119008	Environmental Enforcement	8	*	*	*	*	*	*	8.0	Complete
7119009	Highway Maintenance (incl. Trunk Roads)	10	*	*	*	*			3.0	Commenced
7119010	Public transport	10	*	*	*	*	*		9.0	Draft Report Issued
7119011	Fleet/Plant Management	8	*	*	*	*	*		7.2	Draft Report Issued
7119012	Local Development Plan	10	*	*	*	*	*		7.5	Field Work Complete
7119013	Financial Management Other	5	*	*	*	*	*		4.5	Draft Report Issued
7119014	Departmental Grants	20	*	*	*	*	*		18.0	Draft Report Issued
	Total Audit Days for Department	137							85.4	
	Procurement / Contracts									
8119001	Corporate Procurement	15							0.0	
8119002	Specific Projects (new and post contact review)	20	*	*	*	*	*	*	20.0	Complete
8119003	Capital Maintenance	20	*	*	*	*	*	*	20.0	Complete
8119004	Contract Partnering Selection	10	*	*	*	*	*		9.0	Draft Report Issued
8119005	Capital Programme / SASG	10	*	*	*	*	*		9.0	Draft Report Issued
8119006	Financial Management Other	5	*	*	*	*	*		4.5	Draft Report Issued

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INTERNAL AUDIT PLAN 2019/20										
2019/20	% Plan Completion to Date	66%								
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Total Audit Days for Department	80							62.5	
	Total Approved Plan Days	1240	% Complete to Date			66%			814.0	
	Fire									
9119001		8	*	*	*				2.4	Commenced
9119002		8	*	*	*	*	*		7.2	Draft Report Issued
9119003		8	*	*	*	*	*	*	8.0	Complete
9219001		8	*	*	*	*	*	*	8.0	Complete
9219002		5	*	*	*	*	*	*	5.0	Complete
9219003		5	*	*	*				1.5	Commenced
9219004		6	*	*	*	*	*	*	6.0	Complete
9219005		8	*	*	*	*	*	*	8.0	Complete
9219006		8	*	*	*	*	*	*	8.0	Complete
9219007		10	*	*	*	*			7.5	Field Work Complete
9219008		1							0.0	
9219009		10	*	*	*				3.0	Commenced
9219010		10	*	*	*				3.0	Commenced
	Total Audit Days for Department	95							67.6	
	Additional Work Not Included in Original Plan									
9319001	Cwm	12	*	*	*	*	*		10.8	Draft Report Issued
	Total Additional Work	107							78.4	
	Total Audit Plan Time	1347							892.4	
	Productivity of Total Audit Plan Days as a Percentage of Approved Plan Days						72.0%			

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2019/20			REPORTING				
2019/20	% Plan Completion to Date		Issues				
Job No	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	Assurance Level
	Chief Executive						
1119001	PMP Function - Recruitment					0	
1119002	PMP Organisational Development					0	
1119003	Legal					0	
1119004	Democratic Advice and Support	Field Work Complete				0	
1119005	Financial Management Other	Pre Audit Meeting				0	
1119006	Chief Executive Grants (SCWDP Grant)	Commenced				0	
	Information & Communications Audit						
2119001	Security of Information	Commenced				0	
2119002	Licensing	Field Work Complete				0	
2119003	Communications	Field Work Complete				0	
2119004	Computer Assisted Audit Testing (CAATs)	Commenced				0	
2119005	Chief Executives Systems:	Commenced				0	
2119006	Corporate Services Systems:	Complete	0	0	1	1	High
2119007	Education & Children Services Systems					0	
2119008	Communities Systems	Commenced				0	
2119009	Environment Systems	Commenced				0	
2119010	Corporate File Plan	Commenced				0	
2119011	Financial Management Other	Complete	0	0	0	0	Advisory
	Regeneration & Policy						
3119001	TIC	Terms of Reference				0	
3119002	Coroners / other services	Commenced				0	
3119003	Partnership Arrangements					0	
3119004	Call Centre	Complete	0	2	1	3	Acceptable
3119005	Print Commissioning	Field Work Complete				0	
3119006	Community Safety	Draft Report Issued				0	
3119007	Sponsorship /Tourism/Marketing	Complete	0	2	1	3	Acceptable
3119008	Property & Estate Management					0	
3119009	Swansea Bay City Deal - Accounts Return for WAO	Complete	0	0	0	0	WAO Return
3119010	Wellness Centre					0	
3119011	Regeneration Strand 1	Pre Audit Meeting				0	
3119012	Regeneration Strand 2	Pre Audit Meeting				0	
3119013	Regeneration Strand 3	Draft Report Issued				0	
3119014	Regeneration Strand 4	Draft Report Issued				0	
3119015	Financial Management Other					0	
	Education & Children						
4119001	Sensory Impairment					0	
4119002	Children & Young People	Commenced				0	
4119003	Education Other Than At School (EOTAS) - (Seren)	Complete	0	0	1	1	High
4119004	Music Services for Schools	Complete	0	1	0	1	Acceptable
4119005	Youth Offending & Prevention Service					0	
4119006	Adoption & Fostering	Complete	0	2	0	2	Acceptable
4119007	Education Welfare	Draft Report Issued				0	
4119008	Safeguarding	Pre Audit Meeting				0	
4119009	Financial Management Other	Complete	0	0	0	0	Advisory
4119010	School Admissions	Draft Report Issued				0	
4119011	Schools DBS					0	
4119012	Schools Recruitment & Teachers salaries					0	
4119013	Schools - Governance and Governors					0	
4119014	School Meals, Free Meals & Primary Free Breakfast Services	Complete	0	5	0	5	Low
4119015	Schools Questionnaires 1/4	Complete	0	0	0	0	N/A
4119016	Schools Questionnaires 2/4	Complete	0	0	0	0	N/A
4119017	Schools Questionnaires 3/4	Complete	0	0	0	0	N/A
4119018	Schools Questionnaires 4/4	Complete	0	0	0	0	N/A
4119019	School visits 1/4	Draft Report Issued				0	
4119020	School visits 2/4	Draft Report Issued				0	
4119021	School visits 3/4	Field Work Complete				0	
4119022	School visits 4/4	Commenced				0	
4119023	PDG Access (School Uniform)	Complete	0	0	0	0	Advisory
4119024	Post 16	Complete	0	0	0	0	Grant Certificate
4119025	Education - EIG - Final Annual Audit	Complete	0	0	0	0	Grant Certificate
4119026	Education - EIG - Q1 Audit	Complete	0	0	0	0	Grant Certificate
4119027	Education - EIG - Q2 Audit	Complete	0	0	0	0	Grant Certificate
4119028	Education - EIG - Q3 Audit	Complete	0	2	1	3	Acceptable
4119029	Education - EIG - Q4 Audit	Complete	0	0	0	0	Grant Certificate
4119030	Education - PDG - Final Annual Audit	Complete	0	0	0	0	Grant Certificate
4119031	Education - PDG - Q1	Complete	0	0	0	0	Grant Certificate
4119032	Education - PDG - Q2	Complete	0	0	0	0	Grant Certificate
4119033	Education - PDG - Q3	Complete	0	2	1	3	Acceptable
4119034	Education - PDG - Q4	Complete	0	0	0	0	Grant Certificate
4119035	Cymraeg I Oedolion	Complete	0	2	1	3	Acceptable
4119036	Youth Work Strategy Grant	Complete	0	0	0	0	Grant Certificate

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INTERNAL AUDIT PLAN 2019/20			REPORTING				
2019/20	% Plan Completion to Date		Issues				
Job No	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	Assurance Level
	Corporate Services						
5119001	Annual Governance Statement	Field Work Complete				0	
5119002	Main Accounting					0	
5119003	Petty Cash	Draft Report Issued				0	
5119004	Sundry Expenses	Commenced				0	
5119005	Capital Accounting incl.Fixed Asset Register	Field Work Complete				0	
5119006	Pensions Payroll System	Terms of Reference				0	
5119007	Council Tax	Commenced				0	
5119008	Payroll System	Complete	0	4	0	4	Acceptable
5119009	Creditor Payments					0	
5119010	Debtors System	Field Work Complete				0	
5119011	Trust Funds	Complete	0	3	0	3	Acceptable
5119012	Wales Pension Partnership - Accounts Return for WAO	Complete	0	0	0	0	WAO Return
5119013	Burry Port Harbour - Accounts Return for WAO	Complete	0	0	0	0	WAO Return
5119014	National Fraud Initiative	Complete	0	0	0	0	N/A
5119015	Financial Management Other	Draft Report Issued				0	
	Communities						
6119001	Rents	Field Work Complete				0	
6119002	Contract Management/Partnerships	Complete	0	1	0	1	Acceptable
6119003	Residential Care Authority & Private Homes	Field Work Complete				0	
6119004	Day Care	Field Work Complete				0	
6119005	Payment cards in Adult Social Care	Complete	0	0	0	0	Advisory
6119006	MHLD	Complete	0	1	0	1	Acceptable
6119007	Safeguarding	Commenced				0	
6119008	Travellers Sites	Complete	0	2	0	2	Acceptable
6119009	Meal provision	Complete	0	0	0	0	Advisory
6119010	Cultural/Arts Development: Oriel Myrddin	Draft Report Issued				0	
6119011	Museums	Complete	0	3	0	3	Acceptable
6119012	Amman Valley Leisure Centre	Draft Report Issued				0	
6119013	Carmarthen Leisure Centre	Field Work Complete				0	
6119014	Llanelli Leisure Centre	Draft Report Issued				0	
6119015	East Area Leisure / NERS / Marketing	Complete	0	1	2	3	Acceptable
6119016	Llesiant Delta Wellbeing Ltd - LATC	Commenced				0	
6119017	Housing Company	Complete	0	0	0	0	Advisory
6119018	Financial Management Other	Complete	0	0	0	0	N/A
	Grants						
6119019	Supporting People	Complete	0	2	2	4	Acceptable
6119020	Communities	Complete	0	0	0	0	Grant Certificate
6119021	Homelessness Grants (x2)	Complete	1	1	1	3	Low
6119022	Rent Smart Wales	Complete	0	0	0	0	Grant Certificate
6119023	Gosod Syml	Complete	0	0	0	0	Grant Certificate
6119024	Enablement Grant	Complete	0	0	0	0	Grant Certificate
	Environment						
7119001	Property Maintenance	Draft Report Issued				0	
7119002	Asset Transfer	Commenced				0	
7119003	Property & Estate Management (sale of assets)					0	
7119004	Tenancy Management / Housing Voids					0	
7119005	Cleaning Services	Draft Report Issued				0	
7119006	Grounds Maintenance	Draft Report Issued				0	
7119007	Waste					0	
7119008	Environmental Enforcement	Complete	0	1	0	1	Acceptable
7119009	Highway Maintenance (incl. Trunk Roads)	Commenced				0	
7119010	Public transport	Draft Report Issued				0	
7119011	Fleet/Plant Management	Draft Report Issued				0	
7119012	Local Development Plan	Field Work Complete				0	
7119013	Financial Management Other	Draft Report Issued				0	
7119014	Departmental Grants	Draft Report Issued				0	
	Procurement / Contracts						
8119001	Corporate Procurement					0	
8119002	Specific Projects (new and post contact review)	Complete	0	0	0	0	High
8119003	Capital Maintenance	Complete	0	0	0	0	High
8119004	Contract Partnering Selection	Draft Report Issued				0	
8119005	Capital Programme / SASG	Draft Report Issued				0	
8119006	Financial Management Other	Draft Report Issued				0	

DEPARTMENT Communities	AUDIT REVIEW Homelessness Prevention Grant (18/19)	AUDIT REF 6119021
<p>BACKGROUND</p> <p>The value of the Homelessness Prevention Grant award for 2018/19 was £170,240. The purpose of the funding is to enable 'delivery of services that alleviate homelessness and rooflessness in Wales'.</p> <p>SCOPE</p> <p>The review sought to ensure that grant Terms and Conditions and the Authority's Financial Procedure Rules and the Project Grants Manual are being fully complied with.</p> <p>SUMMARY OF RESULTS</p> <p>The internal audit review identified that financial and administrative processes relating to the Homelessness Prevention Grant were not always being undertaken to an acceptable standard.</p> <p>One fundamental weakness was identified during the review, which is detailed in the attached action plan, along with the actions agreed to be implemented by management. The remainder of the issues identified were one 'Priority 2' issue and two 'Priority 3' issues; summarised details are as follows:</p> <ul style="list-style-type: none"> ➤ It was identified that documentation was incomplete for the two landlord incentive agreements tested; there was also inadequate reconciliation of costs incurred to repayment schedules. [Priority 2] ➤ The Project Grant File was incomplete and not adequately structured. There was no 'Documentation Checklist', as required by the Project Grants Manual and the signed acceptance letter and signed claim form for Quarter 4 were not present on file. [Priority 3] ➤ The ordering of goods was not always administered in compliance with the Authority's Financial Procedure Rules, with sample testing identifying orders not always raised in the appropriate manner. [Priority 3] 		
NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1 - Fundamental Weaknesses	1	Low
Priority 2 – Strengthen Existing Controls	1	
Priority 3 – Minor Issues	2	

Agenda Item 3 – Report C

Internal Audit review of Homelessness Prevention Grant (2018/19)

Action Plan relating to 3* Issue identified

Ref	Summary of Issue Identified	Recommendation	Planned Action	Responsible officer Target Date for completion of actions
1	<p>There was inadequate documentation to evidence the eligibility of expenditure claimed under the 'Home Ready Furniture Scheme'. Two transactions from the Scheme were selected for testing: The Carpet Shop £8,000 and Let Us Furnish £10,000. Invoices provided did not specify the client name, description of the item(s) purchased, when or where delivery took place. Officers could not provide specific details of the actual goods delivered, per address. In addition, Internal Audit could not verify whether the associated goods were received prior to 31st March 2019 and were therefore eligible to be claimed.</p> <p>There was insufficient evidence to verify that Contract Procedure Rules had been adhered to in selecting companies to supply for the Scheme and no record was provided of the evaluation process and decision to award.</p>	<p>Procedures and documentation should be introduced to ensure that only eligible scheme expenditure is claimed, and this expenditure must be appropriately monitored against repayments from tenants. It must be ensured that adequate records are maintained to allow all expenditure to be traced to actual goods delivered, per address.</p> <p>All spend must be procured in a compliant manner. Full audit trails to support the procurement process must be retained at all times.</p>	<p>Complete overhaul of the process and associated document has been completed.</p> <p>Full audit trails for expenditure are now in place.</p>	<p>Tenancy Support Lead</p> <p>Completed</p>

PWYLLGOR ARCHWILIO
20TH MAWRTH 2020

Y Pwnc: Argymhellion Archwiliad Mewnol Y Pwrpas: Y diweddaraf ynghylch ag Argymhellion Archwilio Mewnol		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Cyflwynir adroddiad cynnydd yn rheolaidd i'r Pwyllgor Archwilio yn flynyddol.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL		
Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL Angen i'r Cyngor wneud penderfyniad: AMHERTHNASOL		
YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO: Cynghorydd David Jenkins		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol Enw Pennaeth y Gwasanaeth: Helen Pugh Awdur yr Adroddiad: Caroline Powell	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol Prif Archwilydd	Rhif ffôn: 01267 246223 Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Committee

20th March 2020

SUBJECT

INTERNAL AUDIT RECOMMENDATIONS

The Internal Audit division maintains a log of all Internal Audit Reports issued. The recommendations made as part of these Reports are uploaded onto the Council's Performance Information Monitoring System (PIMS).

The responsible officer for each recommendation is required to update PIMS with the actions taken to address the identified issues.

This report, derived from PIMS, details the progress of Internal Audit recommendations relating to the 2018/19 financial year.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

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

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

Finance

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

CONSULTATIONS

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

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

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

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

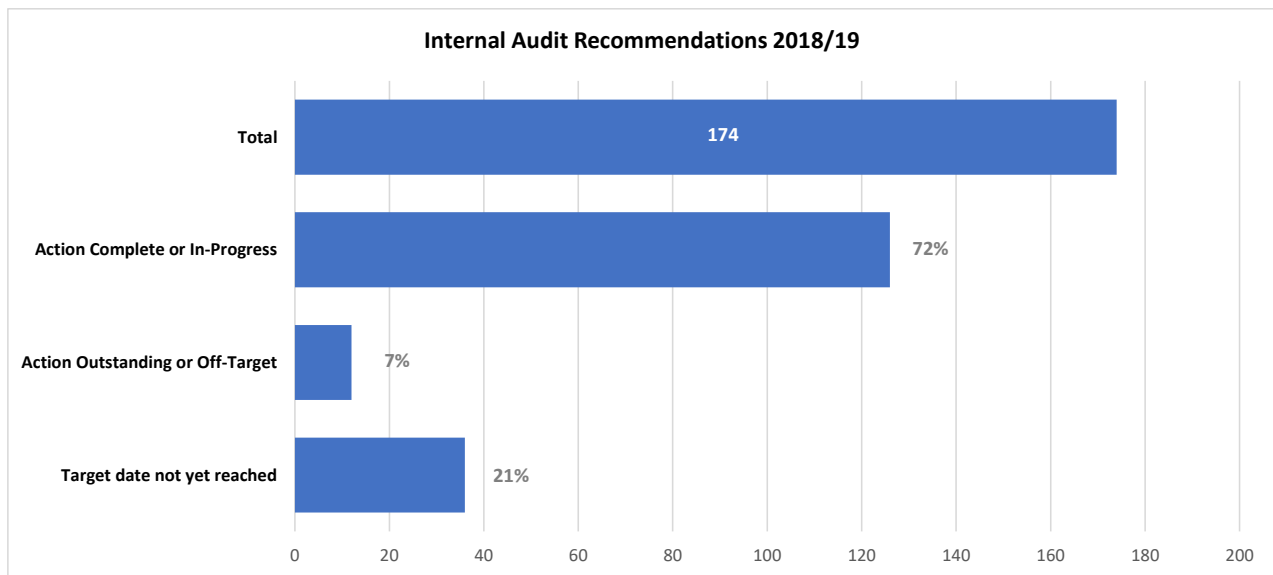
List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

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

Update on 2018/19 Internal Audit Recommendations

Recommendation Ratings	Total Recommendations Made	Action Complete or In-Progress	Action Outstanding or Off-Target	Target date not yet reached
3*	6	2	0	4
2*	110	75	8	27
1*	58	49	4	5
	174	126	12	36
		72%	7%	21%



Mae'r dudalen hon yn wag yn fwriadol

**2018/19 Internal Audit Recommendations
Actions Outstanding or Off-Target**

Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
1118001 AGS					
It should now be ensured that Financial Procedure Rules are reviewed, updated and finalised as a matter of urgency so that adequate, current guidance is available to assist with assuring governance requirements are maintained.	**	Recommended action agreed.	June 2019	Head of Revenues and Financial Compliance	Financial Procedure Rules document has been reviewed and is due to be presented at CMT at the beginning of April 2020. Following this, the document will be presented to the Audit Committee.

Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
4118015 Schools Recruitment and Teachers' Salaries					
Procedure documents should be amended to include checks that the correct forms have been completed and that they have been correctly authorised and submitted before an employee commences work.	*	Current Standard Operating Procedures will be reviewed in line with training of School Admin Officers.	31/07/2019	Employee Services Manager	SOPs are in the process of being updated and training sessions have been arranged for March 2020 and April 2020.
School guidance notes should be updated to include: - Who can authorise the forms;	*	Guidance notes to be updated and training sessions to be organised for School Admin Officer.	31/07/2019	Employee Services Manager	SOPs are in the process of being updated and training sessions have been arranged for March 2020 and April 2020.

2018/19 Internal Audit Recommendations Actions Outstanding or Off-Target

- How these forms should be submitted to HR, including the requirement for the Headteacher to be copied in to emails if the forms are sent by a School Admin Officer.					
Only forms which have been appropriately authorised should be accepted. All forms should be sent direct to HR either from the Head teacher or ensuring the Head teacher has been copied into the e-mail.	*	Training sessions to be organised for School Admin Officer. Staff will be reminded that correct forms are to be received from schools before implementing any changes.	31/07/2019	Employee Services Manager	SOPs are in the process of being updated and training sessions have been arranged for March 2020 and April 2020.
Schools should be reminded that commencement forms and termination forms should be submitted promptly. This will give payroll the opportunity to ensure that the new employees receive their first pay promptly and that final pay to employees is correct and no overpayment occurs.	**	Training sessions to be organised for School Admin Officer.	31/07/2019	Employee Services Manager	SOPs are in the process of being updated and training sessions have been arranged for March 2020 and April 2020.

Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
5118015 Payroll					
It should be ensured the Annual Employee Certification exercise is undertaken on a regular, timely	**	Because of new working practices and other matters, the responsible officer has reported that there	30/09/2019 (2019 exercise)	Team Leader – Control & Systems	The Annual Employee Certification exercise has recommenced and has been sent

**2018/19 Internal Audit Recommendations
Actions Outstanding or Off-Target**

basis and adequate resources are made available to achieve this. In the event of non-returns, a formal procedure should be established to hold relevant managers to account if they do not complete the exercise.		were issues regarding completing the 2018 exercise. A timetable has been produced for the 2019 exercise.			to schools and departments. Responses were due by 5 th March 2020.
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Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
5118019 Travel & Subsistence System					
A further reminder should be issued to all staff regarding the requirement to adhere to the Travelling & Subsistence Policy. The issues in this report should also be escalated to the Corporate Management team.	**	A reminder will be sent to all staff and authorising officers.	July 2019	Employee Services Manager	The division is currently considering the best way of communicating the message to staff.
A review of guidance relating to expense claims processed via Resource Link should be undertaken. It is acknowledged that whilst Departmental officers are authorising the claims, it is Internal Audit's opinion that responsibility should also lie with People Management & Performance to provide appropriate guidance as to what should, and what should not,	**	A review of the guidance will be undertaken and placed on the claim screen.	December 2019	Employee Services Manager	The division is currently working on an update to the guidance.

2018/19 Internal Audit Recommendations Actions Outstanding or Off-Target

be submitted for processing on Resource Link.					
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Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
5118010 Deputyships					
The in-house procedural guidance should be updated to reflect current practice / officers involved with the Deputyship process.	*	The in-house procedural guidance will be updated to reflect current practice / officers involved with the Deputyship process.	30/06/2019	Finance Manager - Corporate	The procedural document is currently being updated, including updates to reflect change in post titles and authorised signatories with regard to banking arrangements.

Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
6118008 Museums					
<i>[Initial recommendation made during 2015/16 review of Museums]</i> Appropriate insurance cover should be put in place for all artefacts held at the Authority's museums. This should be undertaken in liaison with the Authority's Risk Management Section.'	**	Ensure the Collections rationalisation programme is completed.	November 2016 (initially) Revised implementation date: 2020	Museum Development Manager	ONGOING Revised Collections Development Policy 2017-2022 (dealing with acquisition and disposal) formally approved 24/10/2017 by EBM. Submitted as part of Museum Accreditation return October 2017. Leisure Services Asset Disposal Guidelines.

**2018/19 Internal Audit Recommendations
Actions Outstanding or Off-Target**

					<p>'Development of Carmarthenshire Museum Service Collections Centre' report includes a section on opportunities for collections rationalisation.</p> <p>Rationalisation recommendations are complex and extensive to be undertaken in consultation with museums and other stakeholders. Lack of capacity and organisational culture to be addressed to undertake a successful rationalisation programme.</p>
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Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
6118011 Carmarthen Leisure Centre					
Details of the agreement for the use of the Physiotherapy room should be clarified, and rates charged reviewed.	**	Service level agreement to be written and agreed with third party hirer. Charges going forward to be agreed by Senior Manager.	31/07/2019	Active Facilities Manager	Agreed action remains outstanding. Further consideration is being given by the team as to whether an SLA is needed, or whether the room hire should be included in the Charging Digest.

**2018/19 Internal Audit Recommendations
Actions Outstanding or Off-Target**

Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
6118016 Disability Sport Wales Grant					
The project specific Financial Management code should be utilised for all relevant transactions in order to facilitate accurate reporting of project income /expenditure. When preparing claims, a reconciliation between transactions per the financial management system and transactions claimed should be undertaken. This should be documented.	**	Reconciliation to be undertaken between transactions claimed and the Financial Management System and documented.	30/03/2019	Actif Communities Manager	Project Grants Manual Training was received by the relevant officers during January 2020. Following this training, this action will be implemented.

PWYLLGOR ARCHWILIO

20 Mawrth 2020

Pwnc a Phwrrpas:

Cynllun Archwiliad Mewnol Blynnyddol 2020/21 & Bwriedir ei gynnwys yn 2021-23.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I gymeradwyo'r Cynllun Archwiliad Mewnol Blynnyddol ar gyfer 2020/21 ac i gadarnhau'r hyn y bwriedir ei gynnwys yn 2021-23.

Y Rhesymau:

Mae'n hanfodol bod archwiliadau yn cael eu cynllunio mewn modd strwythuredig ar sail risg. Mae rhaglen dreigl dros dair blynedd yn sicrhau sylw digonol o ran archwiliad ac yn darparu'r hyblygrwydd i ddelio â newidiadau mewn systemau yn yr Awdurdod

Ymgynghorwyd â'r pwyllgor craffu perthnasol :

AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad: AMHERTHNASOL

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

Cynghorydd David Jenkins

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y

Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad e-bost:

HLPugh@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Committee

20th March 2020

SUBJECT

Internal Audit Plan 2020/21 & Planned Coverage for 2021-23

The Audit Plan was compiled using risk assessment principles and taking into account changes in services. The adoption of a three year rolling programme provides assurance of the adequacy of audit coverage and allows the flexibility to deal with changes to systems within the Authority. The Plan assumes full staffing within the section.

The following report is attached for approval:

Internal Audit Plan 2020-23 – Detailed Listing of Planned Reviews

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

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

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

Finance

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

CONSULTATIONS

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

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

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

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

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

INTERNAL AUDIT - 3 YEAR PLAN

Job Title	2020-21	2021-22	2022-23
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Organisation-Wide			
Staffing Matters (e.g. DBS Overtime Flexi Leave)	20		o
Local Authority Trading Companies	20		o
Debtors		o	
Travel & Subsistence		o	
Total - Organisation-wide	40		

Chief Executives			
People Services			
PMP Function - Recruitment		o	
PMP Function L&D	12		
PMP Organisational Development			o
Ethics		o	
Health & Safety	10		
Performance Management		o	
Staffing Policies			o
Declaration of Interest & Hospitality	10		
Executive Support		o	
Whistleblowing	10		
TIC			
Agile Working			o
Administration and Law			
Legal		o	
Democratic Services			o
Media and Marketing			
Press & Communications		o	
Contact Centre/Customer Services			o
Translation		o	
Media & Marketing			o
Print Commissioning			o
Sponsorship			o
Tourism	10		
Electoral Services			
Electoral Services		o	
Registrar - Births, Deaths & Marriages	10		
Civic Ceremonial			o
Coroners			
Policy			
Corporate Strategy/Policy Making	10		
Partnership Arrangements			o
Modern Records		o	
Community Safety			o
Performance/Governance/Improvement Plans		o	
Corporate Plan/Business Plans		o	
Wellbeing of Future Generations Act	10		
Welsh Language Standards	10		
Complaints		o	
Freedom of Information		o	
Data Protection		o	
Regeneration			

Markets	10		
Property & Estate Management	10		
City Deal		o	
Llanelli Wellness Centre	10	o	o
Regeneration Strand 1	10	o	o
Regeneration Strand 2	10	o	o
Regeneration Strand 3	10	o	o
Regeneration Strand 4	10	o	o
Asset Transfer			o
Industrial Units		o	
Financial Management Other	5	o	o
Grants			
Third Party Grants		o	
Grants General	10		
Total - Chief Executive	177		

Information & Communications Audit			
Security of Information			o
Social Media		o	
Internet Security		o	
Licensing			o
Communications			o
Computer Assisted Audit Testing(CAATs)	25	o	
Chief Executives Systems:	10	o	o
- Resource Link			
- Contact centre			
- Travel & Subsistence			
Corporate Services Systems:	10	o	o
- Agresso			
- Pensions			
- Revenues/ Benefits / DIPS			
- Insurance & Risk			
- Payment Cards			
Education & Children Services Systems	10	o	o
- SIMMS / Teacher Centre / Parentpay			
Communities Systems	15	o	o
- Carefirst			
- OHMS			
Environment Systems	15	o	o
- Total			
- Planning & Building Control			
- Asset Management			
IT Procurement	15		
Corporate File Plan/SharePoint/Teams			o
Cloud Computing		o	
Data Protection		o	
Networks Inc. Wi-Fi		o	
IT Disaster Recovery	10		
Active Directory		o	
Schools	10		
Other Systems			o
Digital Transformation / Agile Working / Information		o	
Financial Management Other	5	o	o
Total - Information & Communications	125		

Education & Children Services			
Education Services			
Special Educational Needs (SEN)	15		
School Redundancy & EVR		o	

Challenge Advisors			o
Additional Learning Needs (ALN)		o	
Specialist Provision Units	15		
Inclusion		o	
School Improvement		o	
Early Years Non-Maintained Provision	10		
Sensory Impairment			
School Effectiveness Support Services			o
Welsh Language Support		o	
Strategic Development			
Information & Improvement		o	
Business Support		o	
Children & Young People Participation			o
Schools - TIC			o
Curriculum & Well being			
Education Other Than At School (EOTAS)		o	
Music Services for Schools			o
Youth Service	10		
School Consultants		o	
Youth Offending & Prevention Service			o
Adult & Community Learning	10		
Learning Transformation - eg Cynnydd, Cam Nesa		o	
Children's Services			
Adoption			o
Fostering	10		
Corporate Parenting		o	
Early Years / Family Support		o	
Partnering		o	
Residential Care	10		
Education Welfare			o
Educational Psychology		o	
Safeguarding	10	o	
Quality Assurance		o	
Planning & Commissioning	10		
Financial Management Other	5	o	o
Modernising Education Programme (MEP):			
21st Century Schools / School Modernisation	10		
School Admissions			o
School Development		o	
Schools:			
Schools DBS			o
Schools Recruitment & Teachers salaries	10		
Schools - Governance and Governors		o	
Schools - Monitoring deficits & surpluses		o	
School Meals, Free Meals & Primary Free Breakfast Services	10	o	
Schools Questionnaires	30	o	
School visits	32	o	
Grants			
Local Authority Education Grant	12	o	
School Milk			o
Post 16	8	o	o
Education - EIG - Final Annual Audit	8	o	o
Education - EIG - Q1 Audit	5	o	o

Education - EIG - Q2 Audit	5	o	o
Education - EIG - Q3 Audit	8	o	o
Education - EIG - Q4 Audit	5	o	o
Education - PDG - Final Annual Audit	8	o	o
Education - PDG - Q1	5	o	o
Education - PDG - Q2	5	o	o
Education - PDG - Q3	8	o	o
Education - PDG - Q4	5	o	o
Cymraeg I Oedolion		o	
Youth Work Strategy Grant		o	
Total: Education & Children Services	279		

Corporate Services			
Risk Management	10		
Annual Governance Statement	10	o	o
Main Accounting		o	
Budget Setting / Delivery of Efficiencies	10		
Budget Monitoring / Budget Manual Compliance			
VAT	8		
Petty Cash			o
Sundry Expenses			o
Capital Accounting incl.Fixed Asset Register		o	
Treasury Management - Loans & Investments (CCC)	10		o
Investments - Dyfed Pension Fund	5		o
Pensions Payroll System		o	
Housing Benefits		o	
Council Tax		o	
NNDR	10		o
Payroll System	15	o	o
Creditor Payments	15	o	o
Debtors System	15	o	o
Cash & Bank	10		o
Travel & Subsistence System		o	
Deputyships	10		o
Trust Funds	20	o	o
Burry Port Harbour - Accounts Return for WAO	5	o	o
National Fraud Initiative		o	
Financial Management Other	5	o	o
Grants			
Corporate Services Grants	30		
Total: Corporate Services	188		

Communities			
Homes and Safer Communities:			
Disability/Adaptations/Renewals/ARBED	10		
Houses for Homes		o	
Tenancy Management		o	
Rents			o
Landlord Incentive	10		o
Sheltered Accommodation	10		o
HRA		o	
Public Health / Protection	10		
Licensing and other fees		o	
Communities (Social Care):			
Contract Management/Partnerships			o
Direct Payments		o	
Home Care	10	o	o
Residential Care Authority & Private Homes	15	o	o

Supported Living		o	
Shared Lives			o
Day Care			o
Payment cards in Adult Social Care		o	
MHLD Day Centres	10		
Safeguarding	10	o	o
Travellers Sites			o
Affordable Homes		o	
Meal provision		o	
Financial assessments and Collections	10		
Appointeeship	10		
Care Plans		o	
Joint Equipment Store		o	
Leisure:			
Cultural/Arts Development: Oriel Myrddin		o	
Museums		o	
Libraries			o
Archives		o	
Leisure: Central Team	10		o
Amman Valley Leisure Centre		o	o
Carmarthen Leisure Centre	10		o
Llanelli Leisure Centre		o	
Other Leisure Centres	10	o	o
Community Sport		o	
East Area Leisure / NERS / Marketing			
Partnerships			o
Pembrey Country Park / MCP / Country Parks		o	
Ski Centre	8		
Theatres		o	
South Area Leisure / Education & Workforce		o	
St Clears Craft Centre			o
Museum of Speed	8		
West Area Leisure	8		
Pendine Outdoor Education Centre		o	
Communities General:			
Llesiant Delta Wellbeing Ltd - LATC - Debtors / Income - Procurement - Governance - Payroll	20	o	o
Financial Management Other	5	o	o
Grants			
Supporting People (Regional Development Coordinator)	5	o	o
Homelessness Grant (incl Gosod Syml)	10	o	o
Housing Support Grant	20	o	o
Enable Grant	10	o	o
Total: Communities	229		

Environmental Services			
Property (Environment):			
Property Maintenance	15	o	
Tenancy Management / Housing Voids			o
Cleaning Services			o
Admin Buildings & Operational Depots		o	
Waste and Environment:			
Grounds Maintenance		o	
Cleansing Services	8		

Waste		o	
Environmental Enforcement			o
Municipal services, including cemeteries and public conveniences	10		
Flood Defence and Coastal Protection	10		
Highways and Transport:			
Highway Maintenance (incl. Trunk Roads)	10	o	
Other Streetwork		o	
Street lighting			o
Public transport			o
School & College, Community Transport	10		
Parking Inc. Enforcement		o	
Fleet/Plant Management		o	
Traffic Management	10		
Road Safety		o	
Active Travel		o	
Public Rights of Way			o
Highways Structures	10		
Asset Management	10		
Planning Services:			
Building Control		o	
Conservation		o	
106 Agreements	10		
Local Development Plan			o
Heritage		o	
Policy & Development Departmental:			
Management Systems - Total		o	
Financial Management Other	5	o	o
Grants			
Departmental Grants	20	o	o
Total: Environmental Services	128		

Procurement / Contracts			
Corporate Procurement			o
Framework contracts	10	o	
Regional Framework contracts	10		
Specific Project - Pre Contract	8	o	o
Specific Project - Mid Contract	8	o	o
Specific Project - Post Completion	8	o	o
Capital Maintenance			o
Contract Partnering Selection		o	
Capital Programme / SASG			o
Departmental Contract Management	10		
Community Benefits		o	
Category Management		o	
Capital Projects	15		
Financial Management Other	5	o	o
Total: Procurement	74		

TOTAL AUDIT DAYS 2020-21

1240

PWYLLGOR ARCHWILIO

20 Mawrth 2020

Y Pwnc: Blaenrhaglen Gwaith

Y Pwrpas: Adroddiad Blynyddol Archwiliad Mewnol 2020/21 i'r Pwyllgor

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad

Y Rhesymau:

Blaenrhaglen Blynyddol i hysbysu'r Aelodau or Pwyllgor Archwilio am yr eitemau agenda yw trafod am y flwyddyn 2020/21.

Ymgynghorwyd â'r pwyllgor craffu perthnasol :

AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL

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

Cynghorydd David Jenkins

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad E-bost:

HLPugh@sirgar.gov.uk

EXECUTIVE SUMMARY
AUDIT COMMITTEE

20th March 2020

AUDIT COMMITTEE FORWARD WORK PROGRAMME

To provide Members with a Forward Work Programme for the 2020/21 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
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IMPLICATIONS

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

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

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

CONSULTATIONS

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

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

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

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

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

THESE ARE DETAILED BELOW

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

Mae'r dudalen hon yn wag yn fwriadol

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

Mae'r dudalen hon yn wag yn fwriadol

Audit Committee Training / Informal Sessions

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

20 Mawrth 2020

**Cofrestr Risg Corfforaethol
Cyngor Sir Caerfyrddin****Yr argymhellion / penderfyniadau allweddol sydd eu hangen:**

- I dderbyn y Cofrestr Risg Corfforaethol

Rhesymau:

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

Angen ymgynghori â'r pwyllgor craffu perthnasol:	Pwyllgor Archwilio (20 Mawrth 2020)
Angen i'r Bwrdd Gweithredol wneud penderfyniad:	Nac Oes
Angen i'r Cyngor wneud penderfyniad:	Nac Oes

Aelod y Bwrdd Gweithredol sy'n gyfrifol am y Portffolio:
Cyng. David Jenkins (Adnoddau)

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

Audit Committee

20th March 2020

Carmarthenshire County Council's Corporate Risk Register

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

The following changes are to be noted:

Removal of the following risks from the Corporate Risk Register,

- i) **CRR190018 – Ensure quality and adequate supply of Housing within the County**

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

- i) Net-zero Carbon Agenda
- ii) Coronavirus
- iii) Local Government and Elections (Wales) Bill
- iv) Flooding
- v) Cyber Risk

DETAILED REPORT ATTACHED?	YES
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IMPLICATIONS

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

Signed:	Chris Moore – Director of Corporate Services
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Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets

None	None	None	NONE	Yes	NONE	NONE
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4. Risk Aims of the Corporate Risk Register to collate strategic risks facing the Authority.

CONSULTATIONS

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

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

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

THERE ARE NONE

Mae'r dudalen hon yn wag yn fwriadol


2019/20 Corporate Risk Register

Corporate Management Team						Updated Risk - @ February 2020			Update / New Risk Control Measures		Change		
Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Impact	Probability	Risk Rating		
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating					
CRR190004 - Ensuring that the Authority effectively manages its financial resources and responds to the challenges of reduced funding	Catastrophic	Likely	Significant	• Medium Term Financial Strategy - 5 Year Plan (including efficiency targets)	Chris Moore/Randal Hemingway	Catastrophic	Possible	High	Catastrophic	Possible	High	The impact of austerity and reducing budgets across the public sector, requires the Council to be a learning organisation so that it is able to reflect, adapt and implement new and better ways of working. OD have developed a recommended framework set out in a report to be considered by CMT, that will better support the management of risk in this area, whilst continuing to meet workforce development needs. The framework A revised Learning Policy which reflects the Organisations Core Values, the ethos of a learning culture and the requirements of the new Investors in People Standard. Proposed mechanisms to reinforce the value of the investment made in learning, so that resources are deployed in a cost effective and equitable way to deliver and improve individual and organisational performance. HR Business Partners are an integral part of Departmental Management Teams and provide advice to managers on workforce planning usually as part of the business planning process.	
	5	4	20			5	3	15	5	3	15		
CRR190005 - Ensuring effective management of Grant Funding (including accessing Grant Funding) Threat of having to repay significant Grant monies.	Substantial	Likely	Significant	• Project Management Training	Chris Moore	Substantial	Unlikely	Medium	Substantial	Possible	Medium	Internal Audit plan includes a sample of grants for review annually in addition to those requiring a certificate. Wales Audit's Grants Review work are now identify less issues than in previous years, giving some assurance that for those grants scrutinised externally there have been some improvement in procedures . Grants panel continue to meet on a quarterly basis and minutes reported to Audit Committee Carmarthenshire CC are attracting more and more funding through grants, which requires deatiled administration, with same level of work and evidence for all elvels of grant - risk reputationaly and financially. Majority of grants do not pay towards managemetn costs. Volume - inherent risk is higher Roll out procurement training planned	
	4	4	16			4	2	8	4	3	12		
				• Grant Funding Bodies Guidance Briefings and Training	Chris Moore								
				• Grants Panel	Chris Moore								
				• Grants Manual / CPRs / FPRs	Chris Moore								

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ February 2020			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
CRR190006 - Ensuring effective People Management (including capacity and compliance with Employment Law and Health & Safety Legislation)	Substantial 4	Likely 4	Significant 16	• Competence based recruitment, assessment centres for recruitment of key roles, induction training, coaching and mentoring, appraisals and supervision, probationary policy	Paul R Thomas	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	OD has commenced a programme of work to modernise the Councils approach to learning and therefore support effective People Management. Examples of this include: a) A revised Leadership & Management Development Framework (<i>awaiting CMT endorsement</i>) has built on the outcomes of ‘Evaluation of the Council’s review of people performance management 2017 – Carmarthenshire County Council’, Welsh Audit Office (April 2018) and the Investors in People review (May 2018). It is aimed at building capacity at potential 3 rd /4 th tier managers with project work as a central focus supported by targeted development, either through OD or Departmental Programmes. It also maps out the expected Leadership Journey based around leadership and management behaviours. b) Leading on the all Wales Health and Social Care Induction Framework (H&SCIF) a key objective of this project is to prepare new workers in the domiciliary care sector for registration with Social Care Wales by completing the Social Care Wales Principles and Values Award and the All Wales Induction Framework for health and social care (AWIF). Project which covers the region is has already established different methods of c) The Learning Management System Project (funded jointly by Chief Executives department and the Digital Transformation Fund) will provide a new and improved learning environment of which one aspect will be the provision of updated essential e-learning (a priority for the purposes corporate and service based requirements e.g. statutory and employment obligations). The project aims to ensure that it supports the organisations learning culture, and the application of different tools and styles of learning will be critical. It will need to include those that support mobile learning, video learning, micro-learning, social eLearning, as well as the necessary learning analytics to collect, measure and analyse the learning habits and performance levels of employees and effective people management. A forward work programme for employment policy updates and development is in place which tracks changes to employment legislation and ensures that Council policies are updated to reflect current legislation HR Advisors and H&S Advisors provide advice to managers across the authority and in schools to ensure consistency and compliance with policies and legislation.	
				Development of Employment Policies and briefings and training, audit and monitoring	Paul R Thomas								
CRR190007 - Ensuring effective management of Procurement / Contract Management and Partnership arrangements	Substantial 4	Likely 4	Significant 16	Participation in the National Procurement Service	Helen Pugh	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	Category Management introduced and three category plans in place. Procurement continue to work with departments to review and implement the outcomes from the category plans. Two other plans are currently in the process of being developed. Carmarthenshire memebr of the WLGA group set up to consider the approach for procuring for Wales moving forward.	
				• New Procurement Strategy developed and approved in April 2018	Helen Pugh								
				• Procurement Board	Helen Pugh								
CRR190009 - Deliver Effective Safeguarding Arrangements - Children (Detail in separate Safeguarding Risk Register)	Catastrophic 5	Probable 5	Significant 25	Develop implement and regularly monitor effective safeguarding policies and procedures for Children's Services	Stefan Smith	Catastrophic 5	Unlikely 2	High 10	Catastrophic 5	Unlikely 2	High 10	Service Managers carry out monthly audits of assessments, plans and reviews. Internal Inspection is carried out within the Internal Audit and Evaluation sub group of the Safeguarding Board. A Regional Joint Safeguarding Board (adults and children) is well established along with the Local Operational Group (LOG) combined for adults and children. Meetings take place quarterly and include members from Health, education, Police, probation, Coleg Sir Gar, plus MWW Regional Safeguarding board members. We are developing a shared vision across the region for children and young people with complex needs with partners in education, health and social care services. Service manager to attend the IEG (Executive Group of the Regional Partnership Board) with a proposal to hold a workshop within 4th Quarter between Hywel Dda Health Board and the 3 Local Authorities to evaluate and bring together the existing complex needs panels. All regulatory reports and recommendations are included in business planning and monitored quarterly.	
				• To have a sound procedure for professional abuse allegations effectively promptly and correctly	Stefan Smith								
				To respond appropriately to Regulators reports and recommendations	Stefan Smith								
				To proactively monitor adequate procedures are being effectively	Stefan Smith								

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ February 2020			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
				<ul style="list-style-type: none"> operated by third party providers Ensure sexual exploitation Risk Assessments (SERAFs) and Missing Persons Risk Assessments are completed as required New arrangements implemented for our leaving care services in accordance with the Social and Well-being Act 2014 	Stefan Smith Stefan Smith							Appropriate Safeguarding measures are included in all Third Party contracts. This is regularly monitored via the Childrens Safeguarding Audit and Evaluation Group and the Multi Agency Operational Group. This is part of the new revised Corporate Parenting Strategy monitored via the Corporate Parenting Panel, ensuring the council fulfils its Corporate Parenting role and that our looked after children and care leavers have the opportunity to reach their full potential.	
CRR190010 - Safeguarding Arrangements - Vulnerable Adults	Catastrophic 5	Probable 5	Significant 25	<ul style="list-style-type: none"> Representation at the Regional Board Implementing effective safeguarding policies and procedures for vulnerable adults Monitoring the performance of safeguarding within adult services Responding to regulators reviews and recommendations Monitoring of third party providers to ensure safeguarding procedures are being effectively operated 	Jake Morgan Jake Morgan Jake Morgan Jake Morgan Jake Morgan	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	The Regional Safeguarding Board is well established, Carmarthenshire is well represneted on the Baord and sub groups. The Carmarthenshire multi agency Local Operational Group is also well established with good collaborative relationships. There is evidence of the dissemination of multi-agency learning via the infrstructure for Adult Pracitce and Child Practice reviews. Two Safeguarding officers are now placed in IAA which has improved initila responses and led to a reduction in referrals coming directly to the Safeguarding team. Carmarthenshire led the development of a Threshold Document which is well understood by all partners. Timescales for responding to safeguarding referrals has improved significantly with perfromacne in Carmarthenshire achieving above 95% for enquireies being completed within 7 days. Systems for collecting performance data is much improved A collaborative consistent approach for responding to professional concners has been agreed. Recently Safeguarding Adults was included as part of a CIW inspection concenring Older People and received positive feedback, the following comments are from the review: - "Safeguarding practice is well led by Senior Managers and Operationally supported by the Safegusarding Team" - "Good multi-agency working relationships at strategic and operational levels".	↔
CRR190011 - Develop and Deliver the Improvement Plan / Corporate Performance Plans	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Undertake detailed analysis of all lower quartile Performance Indicators to develop action plans. Address underperformance via Business Planning process Monitoring progress via Performance and Improvement Monitoring System (PIMS) and dashboards 	Noelwyn Daniel Noelwyn Daniel Noelwyn Daniel	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	The Well-being plan and the Corporate Plan are now consolidated and incorporated into the Corporate Strategy. PIMS continues to be used to monitor performance indicators and reported regularly to scrutiny committees. This information also forms part of the business planning and financial planning process.	↔
CRR190012 - Failure to adhere to an effective Corporate Governance Framework	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none"> Corporate Governance Group Implementation of the WLGA Review of Governance Annual Governance Statement 	Helen Pugh Noelwyn Daniel Helen Pugh	Substantial 4	Unlikely 2	Medium 8	Substantial 4	Unlikely 2	Medium 8	Wales Audit Office Corporate Assessment Action Plan delivered Better use of Resources and Building a Better Council are aligned to the AGS which are structured based on the seven CIPFA principles of Good Governance	↔



Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ February 2020			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
CRR190017 - Effective Management of demand for Social Care (Adult & Children)	Significant	Likely	High	• Establish effective systems to ensure thresholds for access and eligibility criteria are understood and consistently applied by staff and partners	Avril Bracey / Neil Edwards	Significant	Possible	Medium	Significant	Possible	Medium	Families First and Flying Start programmes to deliver early intervention with children and families	
	3	4	12			3	3	9	3	3	9		
				• Deliver implementation plan for Social Services and Wellbeing Act	Stefan Smith/Avril Bracey							Further control measures put in place: To introduce a range of initiatives to manage and/or reduce demand To commission an effective, efficient and economical model for the provision of domiciliary care To focus on positive recruitment and retention practices to motivate and sustain the workforce in order that we maintain a sufficient workforce and one that is equipped to perform their work requirements Promote and develop social enterprises and cooperatives to provide preventative services, care and support	
				• Collaborate with partners to deliver information, advice, assistance and preventive services	Stefan Smith/Avril Bracey								
				• Work with partners, local community action groups and local people to build resilient communities and community models of support	Avril Bracey / Stefan Smith							Families First and Flying Start programmes to deliver early intervention with children and families	
				• Promote and develop social enterprises and cooperatives to provide preventative services, care and support	Avril Bracey								
				To introduce a range of initiatives to manage and/or reduce demand									
				To commission an effective, efficient and economical model for the provision of domiciliary care									
				To focus on positive recruitment and retention practices to motivate and sustain the workforce in order that we maintain a sufficient workforce and one that is equipped to perform their work requirements Promote and develop social enterprises and cooperatives to provide preventative services, care and support									
				• We will monitor and report on Social Worker Vacancies and Caseloads quarterly	Avril Bracey Stefan Smith							Children's Social Worker caseloads and vacancies are monitored on a regular basis at senior management level. At the end of December '19 there were 2 social work vacancies (1.3%)	

Tu c o o l o g y o f C a r m a r t h e n s h i r e	Risk Rating (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ February 2020			Update / New Risk Control Measures	Change
		Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
CRR190018 - Failure to deliver a quality Education Service		Substantial	Possible	High	• Raise standards at each key stage	Gareth Morgans	Substantial	Unlikely	Medium	Substantial	Unlikely	Medium	We continue to: Improve the proportion of schools with a Green or Yellow categorisation in the National School Categorisation System; We will support schools, in tandem with ERW (Education through Regional Learning), to further improve outcomes for all pupils outcomes at the end of the Foundation Phase, Key Stage 2, Key Stage 3 and Key Stage 4 We shall continuing to promote regular school attendance to maximise educational opportunities and child welfare, robustly challenging poor attendance and persistent absenteeism; We will implement the Attendance Forward Working Plan; Continue to hold all schools and ERW to account for further improving standards and outcomes for learners, intervening in schools where performance is not satisfactory; We will continue to support, challenge and improve the quality of leadership and its impact on improving provision and outcomes in collaboration with senior school leaders e.g. provision of Leadership Seminars and Networks. We will continue with the design of the Carmarthenshire Curriculum in partnership with Education through Regional Working (ERW), schools and other providers, framed within the national context. Pursue opportunities to link corporate and economic strategy with the design of the new curriculum. We are dovetailing local opportunities for curriculum enrichment and extension with the national architecture with a view towards developing a Carmarthenshire Learner Offer. Inclusion Officers continue to support the 10 priorities outlined in the Regional Additional Learning Needs (ALN) Transformation Implementation Plan and are involved in delivering outcomes in each priority delivery schedule. Progress monitoring is on-going with a review of priorities scheduled during the Spring Term. The current WESP document is now in it's penultimate year. We will continue to ensure that the key messages are adhered to and that specific changes in school provision continue to progress. The AGGaD service continue work within schools in accordance to need and effectiveness regarding moving all schools along the language continuum. On-going collaboration and partnership working between Rhysygors and our services continues to support integrated approaches effectively. This continues to be enhanced by additional inter-departmental collaboration that will continue throughout the Spring Term, providing a positive platform for continued development and improvement. Continue to work with partnership with specialist setting staff to share expertise to support low incidence high complexity needs in mainstream settings. The majority of projects within the Band A Programme have been completed, with schemes being progressed for the remaining projects, including Ysgol Rhys Prichard and Ysgol Llangadog (on site) and Ysgol Gorslas (expected to start on site in March 2020) With regards to the Band B Programme, the project for Five Roads has commenced on site and the scheme for Ysgol Pembrey has also been approved by Welsh Government. The scheme for Ysgol y Castell has been approved with an on site target date of March 2020.	
		4	3	12			4	2	8	4	2	8		
					• Support schools to develop and deliver new curriculum.	Gareth Morgans								
					• Support schools to implement ALN reform	Gareth Morgans								
					• Deliver the Welsh in Education Strategic Plan (WESP) and the recommendations of the Welsh Language Carmarthenshire Report	Gareth Morgans								
					• Provide appropriate support for vulnerable learners - ALN, LAC, EAL, Travellers, e-FSM	Gareth Morgans								
CRR190019 - Failure to ensure that schools effectively manage their resources and respond to challenges		Substantial	Likely	Significant	• Lead the TIC Schools project, working with colleagues and schools to identify significant savings as set by the County Council through the budget efficiency programme	Gareth Morgans	Substantial	Likely	Significant	Substantial	Likely	Significant	Levels of risk continue to be monitored via a detailed focus on individual school budget performance. Analyses are ongoing throughout the financial year. Progress updates and ensuing actions are monitored closely by a range of officers / groups, including the Schools Budget Forum, Educations Services Forum, DMT, ECS Scrutiny. The Federation agenda analyses and seeks to improve the viability of smaller schools. The Change Review Panel challenges schools in deficit on budget and business management. Business Management within schools is currently being evaluated. Schools surplus spaces review to be carried out	
		4	4	16			4	4	16	4	4	16		

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ February 2020			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
CRR190021 - Maintain and develop effective Planning Policies (including delivering effective enforcement)	Substantial 4	Possible 3	High 12	• Local Development Plan (LDP)	Llinos Quelch	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	LDP Review is well underway. Timetable approved by WG. Preferred Strategy consulted upon on time early 2019. Deposit Consultation due late 2019 early 2019. Progress currently on track and in line with required adoption by December 2021.	
				• Local Enforcement	Llinos Quelch							Enforcement: The Council has one of largest case loads per population in Wales. An internal review is occurring with regards enforcement processes - the results of this are currently being firmed up (Feb 2020). Enforcement is also part the Strategic Review of Planning which has been reported on late January 2020. Actions from both reviews will help inform the way forward and a Review Steering Group has been set up to take forwad the various actions. Lead Officers are being nominated during February and a timescale for delivery will be firmed up early March. The Enforcement specific internal review needs to be brought within this overall Review.	
CRR190022 - Manage and Develop new external arrangements	Substantial 4	Likely 4	Significant 16	• Governance arrangements incl management and Councillor representation on Boards	Corporate Management Team	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	All proposals and initiatives must be considered by CMT, this ensures moderating and consistnecy in approach.	
				• Compliance with Companies Act and relevant legislation	Corporate Management Team								
				• Financial Planning Financial Reporting arrangements Audit programme	Corporate Management Team								
				• Training - arranged for Directors	Corporate Management Team							WAO review programmed for 2019/20	

Tuallien 58 Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ February 2020			Update / New Risk Control Measures		Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating			
CR19/20023 - No Deal Brexit	Substantial 4	Likely 4	Significant 16	<ul style="list-style-type: none">Officer/Member Working Group with representations from all council services	HLMorgan	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	Risk and Opportunities registers continously reviewd Officer / Member working group meet as and when approporaite. When deadlines have been approaching regular meetings held, and dedicated officers nominated to feed into the LRF updates.		↔
				<ul style="list-style-type: none">Review all services/plan contingencies	HLMorgan									
				<ul style="list-style-type: none">Follow advice from Welsh Government and WLGA	HLMorgan									
				<ul style="list-style-type: none">Communications with residents and businesses	HLMorgan									
CR19/20022 Schools do not undertake routine property repair and maintenence using delegated funding or undertake work that is not compliant	Catastrophic 5	Probable 5	Significant 25	Building condition surveys and reports to be reinstated Risk Management bid to be considered to fund urgent building condition surveys	Simon Davies	Catastrophic 5	Possible 3	High 15	Catastrophic 5	Possible 3	High 15	Ongoing		↔
CR19/20023 Ash die back and the risk to public safety	Substantial 4	Probable 5	Significant 20	Officers developing strategy for managing risk for ash die back for trees adjacent to the highway. Identification and consideration of risk where Ash trees are located on Council land. Pilot survey proposed for Highways Inspectors to establish the extent of Ash tree adjacent to the highway. Chainsaw training for Council operatives, specific to Ash die back	Llinos Quelch	Substantial 4	Probable 5	Significant 20	Substantial 4	Likely 4	Significant 16	Further work has occurred as follows which marginally reduces some of the risk identified: Some tree felling now underway, e.g. works are due to start on the A4138 A and B roads now surveyed Procurement being undertaken for tree felling works Survey for 2020/21 being scheduled Member training in the diary prior for year end Ash Dieback Officer post recruitment almost complete		↓
CR19/20024 Fraud & Corruption The cost of fraud to the Welsh public sector is estimated to be in the region of between £100 million and £1 billion annually (as reported by the WAO).	Catastrophic 5	Likely 4	Significant 20	Anti-Fraud & Anti-Corruption Strategy Whistleblowing Policy Financial Procedure Rules Code of Conduct - Members & Officers Participation in the National Fraud Initiative Exercise Dedicated Fraud Investigation Officer dealing with Revenue and Benefit Frauds Counter Fraud proficiency within the Internal Audit team Effective relations with Dyfed Powys Police	Head of Revenues & Financial Compliance / Director of Corporate Services	Catastrophic 5	Possible 3	High 15	Catastrophic 5	Possible 3	High 15	Anti-fraud and corruption strategy currently being reviewd and updated, has been presented to CMT. Will now be be taken to PEB and Audit Committee MoU drafted and agreed with Dyfed Powys Police, to support the way forward and working together. Training programme being discussed and develpoed in conjunction with Dyfed Powys Police - they will facilitate a workshop session on Fraud and Corruption for Memebrs and officers in April 2020		↔

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ February 2020			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
CR19/20025 - School Leadership Our ability to recruit and retain high quality and resilient school leaders who can respond to and deal with the transformation of education in Wales.	Substantial 4	Likely 4	Significant 16	<p>Develop and use a more robust competency based process to recruit school leaders.</p> <p>Provide each new school leader with a mentor who's an experienced and successful school leader.</p> <p>Encourage leaders and prospective leaders to enrol on ERW's leadership courses/programmes.</p> <p>Provide Challenge Adviser support for all new school leaders and provide a bespoke induction/mentoring programme.</p> <p>Use the Headteacher Performance Management process effectively to challenge, develop and support school leaders.</p>	Director of Education & Children's Services	Substantial 4	Possible 3	High 12	Substantial 4	Possible 3	High 12	The Control Measures for this new Risk for 2020 are in the process of being developed with assistance from HR.	↔
NEW: Net zero Carbon Failure to deliver the Council's commitment to become a net zero carbon local by 2030	Substantial 4	Probable 5	Significant 20	<p>The Council has adopted a realistic, pragmatic and achievable approach in its Net Zero Carbon Plan. Careful prior evaluation will be required before extending the scope and/or pace of the Council's commitments to ensure that implications are fully appreciated and matched by appropriate staff and financial resources</p>	Director of Environment / Head of Regeneration	Substantial 4	Unlikely 2	Medium 8					
NEW: Coronavirus - Risk to business continuity, system failure and service delivery as currently its predicted that this will be an issue through to May / June 2020	Catastrophic 5	Likely 4	Significant 20	<p>Services are updating their business continuity plans, with ongoing review carried out.</p> <p>Regional planning group in place with other public sector organisations</p> <p>Risks will be managed service by service</p> <p>Daily monitoring</p> <p>Service specific plans prepared - assessing impact of 10% / 20% / 30% staff sickness</p> <p>Identify where there may be potential to free up capacity in some areas, so that resources can be relaeased to assist with the essential services</p>	Director of Community Services	Catastrophic 5	Likely 4	Significant 20					

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	Assessment of Current Risk			Updated Risk - @ February 2020			Update / New Risk Control Measures	Change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating		
New: Failure to comply with the requirements of the Local Government and Elections (Wales) Bill	Substantial	Possible	High	Public participation strategy being produced Petition scheme being developed In discussions with WG on proposal in the Bill for webcasting formal meetings Remote attendance of members being discussed with WG and Public-i Collaborative working with Principal councils - awaiting further guidance from WG Corporate Joint Committees - Guidnace awaiting from WG - LG engagement will be expected in developing regualtion	CMT	Substantial	Possible	High					
	4	3	12			4	3	12					
NEW: Flood - Strategic risk: The effects of more frequent and intense storm conditions that compromise homes, businesses, essential infrastructure and services.	Substantial	Probable	Significant	Flood Risk Strategy and FRMPs Community plans in terms of self-help where practicable. Continue to work with our professional partners (as a LLFA). S19 Reports and action plans. Pro-active maintenance programme for flood assets. Making more use of contemporary flood data and information from partner agencies. SAB for future development and TAN 15 compliance. Effective communication strategy.	Dirctor of Environment	Substantial	Probable	Significant					
	4	5	20			4	5	20					
NEW: Flood - Operational risk: The effects of more frequent and intense storm conditions that compromise our operational ability to respond to widespread and prolonged emergencies both in the immediate response phase and recovery phase of an incident.	Substantial	Probable	Significant	WG grants are available to assist with funding of investigation work and capital works	Dirctor of Environment	Substantial	Probable	Significant					
	4	5	20			4	5	20					
NEW: Cyber risk such as: - Ransomware or malware infection - Denial of Service Attack (DOS) - Unauthorised network access (hacking) - External and Internal - Phishing Email Attack - staff awareness	Catastrophic	Likely	Significant	Cyber incident response plan Staff awareness training Firewalls Application control on servers	Head of ICT & Policy	Catastrophic	Possible	High					
	5	4	20			5	3	15					

CORPORATE RISK REGISTER IMPACT GRID

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

STRATEGIC RISK REGISTER PROBABILITY GRID

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

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

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

Mae'r dudalen hon yn wag yn fwiadol

PWYLLGOR ARCHWILIO

20 Mawrth 2020

Y Pwnc: Canolfan Sgïo		
Y Pwrpas: I nodi'r gwelliannau yn y cynllun.		
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 13 Medi 2019 am adroddiad cynnydd mewn 6 mis.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL		
Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL Angen i'r Cyngor wneud penderfyniad: AMHERTHNASOL		
YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO: Cynghorydd David Jenkins		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol Enw Pennaeth y Gwasanaeth: Ian Jones Awdur yr Adroddiad: Neil Thomas	Swyddi: Pennaeth Hamdden Uwch-reolwr Hamdden Awyr Agored	Rhif ffôn: 01267 228309 Cyfeiriad E-bost: ijones@sirgar.gov.uk neilgthomas@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Committee

20th March 2020

SUBJECT

Ski Centre Action Plan Update

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The 2018/19 review of the Ski and Activity Centre resulted in a low assurance rating. The table in the attached report contains the updated Actions as requested by the Audit Committee on 13th September 2019.

It was noted that although the audit of the Ski and Activity Centre was undertaken during March 2019, the management of the function had been transferred to the Outdoor Recreation Service on 1st February 2019.

Discussions with management at the time of the audit, identified that new management arrangements are being introduced at the Ski and Activity Centre, to bring processes and procedures in line with those operating at Pembrey Country Park. It is acknowledged that at the time of the review, these new arrangements had not been fully introduced and implemented.

The review in March 2019 identified a number of areas, where improvements were required, relating in the main to:

- Control over till access, income recording and reconciliation, and cash holding;
- Document retention to evidence procurement decisions.

The issues identified during the review and an update on these actions are detailed in the table on the attached report.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Signed: **Ian Jones** Head of Leisure

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

Actions have been agreed to ensure compliance with financial regulations

ICT

New till systems compliant and consistent with other CCC back-office systems

HR

Staff training in place to support new procedures.

CONSULTATIONS

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

Signed: **Ian Jones** Head of Leisure

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

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

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

THESE ARE DETAILED BELOW

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

DEPARTMENT	AUDIT REVIEW	AUDIT REF
Communities	Ski and Activity Centre	6118014
<p>BACKGROUND</p> <p>Carmarthenshire County Council manages a wide range of outdoor recreation facilities including Pembrey Country Park and the Ski and Activity Centre. These facilities generate significant levels of income, from a range of activities, to the Authority. Pembrey Country Park is one of the most visited outdoor attractions in Wales. Integral to the success of the Country Park is the Ski and Activity Centre, which includes the ski slope, the toboggan run, a bicycle hire point and a café.</p> <p>SCOPE</p> <p>An Internal Audit review of the Ski and Activity Centre was undertaken during March 2019 on the systems and procedures in operation to assess the extent to which:</p> <ul style="list-style-type: none"> ➤ Recommendations agreed in the previous Internal Audit report have been fully actioned; ➤ Income due has been collected in full, promptly banked and is accurately accounted for in accordance with the requirements of Financial Procedure Rules; ➤ Adequate arrangements exist for the procurement of goods and services; ➤ Adequate arrangements exist for the safeguarding of the Authority's assets; ➤ Sale of shop stock is complete / in hand; ➤ All relevant staff have been subject to a Disclosure and Barring check; ➤ Staff rotas tally to submitted timesheets. <p>SUMMARY OF RESULTS</p> <p>The 2018/19 review of the Ski and Activity Centre resulted in a LOW assurance rating. The table in this report contains the updated Actions as requested by the Audit Committee on 13th September 2019.</p> <p>It was noted that although the audit of the Ski and Activity Centre was undertaken during March 2019, the management of the function had been transferred to the Outdoor Recreation Service on 1st February 2019.</p> <p>Discussions with management at the time of the audit, identified that new management arrangements are being introduced at the Ski and Activity Centre, to bring processes and procedures in line with those operating at Pembrey Country Park. It is acknowledged that at the time of the review, these new arrangements had not been fully introduced and implemented. As previously stated, the table contains the updated actions.</p> <p>The review in March 2019 identified a number of areas, where improvements were required, relating in the main to:</p> <ul style="list-style-type: none"> • Control over till access, income recording and reconciliation, and cash holding; • Document retention to evidence procurement decisions. <p>The issues identified during the review and an update on these actions are detailed in the table on the following page.</p>		

	Summary of Issues	Rating	Agreed Actions/Comments	Updated Actions
	1 employee does not have a Disclosure and Barring Service (DBS) check which their post requires.	**	The DBS in question has now been completed and processed.	No Action required
2	As identified in the 2017/18 audit, there is inadequate segregation of duties and control over till access. Additionally, only 4 till operators have had unannounced cash ups since April 2018.	**	New Till system to be installed in the Park on 15th June 2019 where each operator will have a swipe card to access till. There is a plan in place to undertake cash ups of all the team by Managers	11/9/2019 - All agreed actions have been implemented. 1/3/2020 - New till system have spot checks of cash ups. Key to this is that swipe cards are only used when that individual is on shift.
3	20 income transactions were selected for review. The following issues were identified: <ul style="list-style-type: none"> • 2 instances where Income Reconciliation Forms (IRF) not completed; • 12 refunds identified, but only 1 detailed on the back of the IRF (refunds appear to be mainly return of golf deposits and till under/over adjustments); • 4 instances of overs/unders exceeding £2, but only 1 was detailed on the back of the IRF; • Only 1 Z-reading was filed; • 1 error identified on the Daily Income form; • 4 Weekly Income Forms not properly completed; • 2 Float in/out forms not completed; • 1 error on the Income recording (safe in/out form). 	**	Training will be provided to all staff on site. There will also be a review of all financial procedures in line with Pembrey Country Park's procedures.	Training was implemented immediately after Audit. BSU Team Leader and Commercial and Facility Manager revised procedure and changes to financial procedures. 1/3/2020 Financial procedures have now been added to Outdoor Recreation version so that all sites are following the same processes. Spot checks in place to ensure all processes are being followed
4	Whilst cash collection is usually undertaken on a suitably frequent basis, testing identified two occasions where three weeks' cash was collected together.	**	New safe and income collection arrangements have been introduced to address these issues.	11/9/2019 Income collection issues have been addressed as part of the training detailed above. 1/3/2020 Bank holiday pick ups have been arranged for different days to ensure insurance threshold is addressed.

	Internal Audit also noted that weekly takings during August 2018 exceeded the insurance threshold value.			
5	There is inadequate evidence of the procurement decision making process, when approved suppliers have not been used.	*	Procurement spreadsheet has been set up similar to the document within the Country Park procedures, which will rectify this issue in future.	11/9/2019 Database has been set up and no purchases to be made without these processes being followed. 1/3/2020 Procurement process is used for all purchases and documented in database.
6	At the time of the audit, no invoice had been raised in respect of a booking for Ski Slope hire in August 2018, which had a net value of £1,200. Adequate income monitoring would have identified this omission. Of the remaining 9 credit invoices selected for testing, only 3 were invoiced within 10 days of incurring the debt, as per the requirement of Financial Procedure Rules.	**	The Booking system has been reviewed and diary markers put in place for raising of invoicing within the set time frame.	11/9/2019 Part of weekly processes is now to raise any invoices and the Commercial and Facility Manager checks diary for double checking income has been collected. 1/3/2020 Income monitoring is undertaken regularly to check all income is collected. The monitoring takes place as part of the weekly financial checks and invoices are raised as part of this.
7	Rates charged for Adaptive Club and Slope Hire are not included in the Charging Digest. (The Adaptive Club rate is pre entered onto the system by the Central Admin Team and cannot be amended by Centre staff). No evidence has been provided to confirm authorisation of these additional rates.	*	The Charging Digest is being updated to include this, with an SLA also being set up to confirm partnership working arrangements.	11/9/2019 Meetings have been undertaken to confirm points in the SLA, fees and charges are in draft version to be approved. 1/3/2020 SLA been completed but all charges are now part of the Charging Digest documents.
8	Minor discrepancies were identified during verification of the inventory of assets for hire. Internal Audit were advised these were due to human error.	*	Training and checking of asset list being reviewed and will be implemented.	11/9/2019 Spot checks are now undertaken as well as checks by the Ski and Activity Centre team. 1/3/2020 Asset checks have taken place already this year.

Mae'r dudalen hon yn wag yn fwiadol

PWYLLGOR ARCHWILIO 20 Mawrth 2020

Cynllun Archwilio 2020 – Cyngor Sir Caerfyrddin

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Y Rhesymau:

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.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

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

Cyng. David Jenkins

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Awdur yr Adroddiad:

Swyddfa Archwilio Cymru

EXECUTIVE SUMMARY

AUDIT COMMITTEE

20th March 2020

2019 Audit Plan – Carmarthenshire County Council

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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.



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

2020 Audit Plan – Carmarthenshire County Council

Date issued: March 2020

Document reference: 1807A2020-21

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

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

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2020 Audit Plan

Our duties

- 1 We complete work each year to meet the following duties.

Audit of financial statements

- 2 Each year we audit Carmarthenshire County Council's (the Council's) financial statements to make sure that public money is being properly accounted for.

Value for money

- 3 The Council has to put in place arrangements to get value for money for the resources it uses, and we have to be satisfied that it has done this.

Continuous improvement

- 4 The Council also has to put in place arrangements to make continuous improvements and we check if it has done this.

Sustainable development principle

- 5 Public bodies need to make sure that when making decisions they consider the impact they could have on people living in Wales now and in the future. We have to assess the extent to which they are doing this.

Audit of financial statements

- 6 It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on their 'truth and fairness':
 - we plan to give an opinion on the Council's financial statements by 31 July 2020. This is well ahead of the statutory deadline of 15 September 2020.
 - assess whether the Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. We also review whether they are consistent with the financial statements prepared by the Council and with our knowledge of the Council.
- 7 In addition to our responsibilities for auditing the Council's financial statements, we also have responsibility for:
 - certifying a return to the Welsh Government which provides information about Carmarthenshire County Council to support preparation of Whole of Government Accounts;
 - responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary);

- auditing Dyfed Pension Fund accounts, a separate audit plan has been prepared for the audit of the pension fund;
 - the audit of Wales Pension Partnership, Swansea Bay City Deal Region joint committees and Burry Port Harbour Authority by 15 September 2020; and
 - the certification of a number of grant claims and returns by various dates agreed with the funding bodies.
- 8 There have been no limitations imposed on me in planning the scope of this audit.
- 9 Further information about our work is provided in our Statement of Responsibilities, which is available on our website (www.audit.wales).

Financial Statement Audit Risks

- 10 The following table sets out the significant risks I have identified for the audit of the Council.

Exhibit 1: financial statement audit risks

Audit risk	Proposed audit response
Significant risks	
The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].	<p>My audit team will:</p> <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business.
Other areas of audit attention	
Introduction of IFRS 16 Leases in 2020-21 may pose implementation risks.	My team will undertake some early work to review preparedness for the introduction of IFRS 16 Leases.

Audit risk	Proposed audit response
<p>Financial Statements Production</p> <p>The timetable for producing the financial statements remains demanding. The Council have committed to provide a draft set of financial statements for audit by 31 May 2020 which is two weeks before the required deadline for the 2019-20 financial statements and in accordance with the statutory deadline that will be in place next year.</p> <p>Management will need to ensure that appropriate arrangements are in place for the preparation and oversight of robust financial statements that comply with International Financial Reporting Standards (IFRS) and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code'). In addition, the Finance Team will also need to ensure the provision of good quality working papers at the commencement of the audit, with both these and the statements having been subject to appropriate senior management review.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> • provide support and advice wherever possible without compromising our independence; • provide an audit deliverables report to assist in the preparation of relevant working papers in support of the financial statements; • review closedown plans to assess that arrangements are in place to produce robust financial statements within the prescribed timetable; • agree a timetable for the audit and certification of the financial statements; and • assess whether the financial statements comply with the Code.
<p>City deal</p> <p>The Swansea Bay Region City Deal (the City Deal) joint committee agreement was signed by City and County of Swansea, Carmarthenshire, Neath Port Talbot and Pembrokeshire Councils in July 2018. This established the statutory joint committee to oversee delivery of 11 projects which are designed to increase connectivity and to improve physical and digital infrastructure in the region over the course of 15 years.</p> <p>The City Deal includes total funding of £1.3 billion, of which £241 million is provided by Government, £637 million provided by private funding and £396 million provided by public funding.</p>	<p>Liaising closely with the external auditors of the other local authorities, my audit team will monitor progress with the City Deal project and carry out early work as necessary to assess the accounting implications for the 2019-20 financial year.</p>

Audit risk	Proposed audit response
<p>Business cases have been approved for two projects and the Welsh Government has made their first annual contribution of £18 million to the joint committee. As such the joint committee will have to produce its first full set of financial statements in 2019-20.</p> <p>Carmarthenshire County Council is the host authority for the Swansea Bay City Deal region. Going forward there will be a number of accounting issues to address, including potential consolidation of the joint committee accounts into the Council's main financial statements.</p>	
<p>Llanelli Life Science and Well-being village</p> <p>The main Swansea Bay City Deal project being led by Carmarthenshire Council will be Llanelli's Life Science and Well-being Village. The total investment for this project is £200 million, with £40 million of Welsh Government Funding. Whilst the business case for this project is still being finalised, design work is ongoing and the Council is still working to bring on board an academic partner for the village. This significant project will have financial, governance and delivery risks.</p>	<p>My audit team will monitor progress with the Llanelli Life Science and Well-being village project and carry out early work, as necessary, to assess any accounting implications for the 2019-20 financial year.</p>
<p>McCloud judgement</p> <p>In 2015 the Government introduced reforms to public sector pensions, meaning most public sector workers were moved into new pension schemes in 2015.</p> <p>In December 2018, the Court of Appeal ruled that the 'transitional protection' offered to some members of the judges' and firefighters' schemes, as part of the reforms, amounted to unlawful discrimination. On 15 July 2019 the Government announced that they accept that the Court of Appeal judgment applies to all of the main public service pension schemes, including the Local Government Pension Schemes.</p> <p>The impact of the judgement is likely to have a significant impact on the IAS 19 disclosed liabilities.</p>	<p>My audit team will review the provision made in relation to the McCloud judgement and monitor progress on the development of proposals for a remedy to be applied in the LG pensions scheme.</p>

Audit risk	Proposed audit response
<p>Asset Valuation</p> <p>Our 2018-19 audit identified some significant deficiencies in relation to internal asset valuation processes. These issues were reported to those charged with governance in September 2019. We reached the initial conclusion that the work of the Council's internal valuer could not be relied upon. The audit team had to undertake significant additional work supported by both the Council's property and finance department in order to obtain assurance needed on the accuracy of the financial statements.</p> <p>Over the last few months the Property and Finance Departments have been reviewing internal processes in an attempt to rectify the issues identified in 2018-19. There is a risk that these processes are not yet embedded in asset valuation processes.</p>	<p>My audit team will undertake early audit work to review these revised procedures to ensure that valuations carried out in 2019-20 are robust and supported by appropriate evidence.</p>

Performance audit

- 11 In addition to our Audit of Financial Statements we also carry out a programme of performance audit work to discharge the Auditor General's duties set out on [page 4](#) in relation to value for money, continuous improvement and sustainable development. For 2020-21 this work is set out below.

Exhibit 2: Performance Audit Programme 2020-21

Performance audit programme	Brief description
Improvement audit and assessment work including improvement planning and reporting audit	Audit of discharge of duty to publish an improvement plan, and to publish an assessment of performance.
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examination	A project common to all local councils that will focus on the theme of 'prevention'.
Assurance and Risk Assessment	Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources.
Financial Sustainability	A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges building on work undertaken during 2019-20.

Performance audit programme	Brief description
Review of waste management	To review the arrangements the Council has put in place to deliver its waste management service, including the governance arrangements for CWM Environmental

Certification of grant claims and returns

- 12 I have been requested to undertake certification work on the Council's grant claims and returns as set out in [Exhibit 3](#).

Exhibit 3: summary of grant claim certification work

Name of scheme	Period of scheme
Housing Benefit Subsidy	2019-20
Teacher's Pension Return	2019-20
NDR Non-Domestic Rates return	2019-20
Section 34/194 NHS (Wales) Act 2006 Money Transfers	2019-20
Pooled Budget Memorandum Account	2019-20

Fee, audit team and timetable

- 13 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with the agreed timescales, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me;
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements; and

14 If I receive questions or objections, I will discuss potential audit fees at the time.

Fee

15 Your estimated fee for 2020 is set out in [Exhibit 4](#). There have been some small changes to my fees rates for 2019 however my audit teams will continue to drive efficiency in their audits to ensure any resulting increases will not be passed to you.

Exhibit 4: audit fee

This table sets out the proposed audit fee for 2020, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Audit of accounts ²	183,946	188,488
Performance audit work ³	100,390	100,216
Grant certification work ⁴	25,000	47,357
Burry Port Harbour Annual Return	860	860
Total fee	310,196	336,921

16 Planning will be ongoing, and changes to my programme of audit work and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Director of Corporate Services.

17 Further information on my [fee scales and fee setting](#) can be found on our website.

Audit team

18 The main members of my team, together with their contact details, are summarised in [Exhibit 5](#).

¹ Notes: The fees shown in this document are exclusive of VAT, which is not charged to you

² Payable November 2019 to October 2020.

³ Payable April 2020 to March 2021

⁴ Payable as work is undertaken

⁵ Independent Examination of Burry Port Harbour Authority

Exhibit 5: my audit team

Name	Role	Contact number	E-mail address
Ann Marie Harkin	Engagement Director and Engagement Lead – Financial Audit	029 2032 0562	Ann-marie.harkin@audit.wales
Huw Rees	Engagement Lead – Performance Audit	029 20320599	Huw.rees@audit.wales
Jason Garcia	Audit Manager (Financial Audit)	07792 015416	Jason.Garcia@audit.wales
Kate Havard	Audit Lead (Financial Audit)	07813 449396	Kate.havard@audit.wales
Timothy Buckle	Audit Manager (Performance Audit)	07854 652640	Timothy.buckle@audit.wales
Alison Lewis	Audit Lead (Performance Audit)	07773 193217	Alison.lewis@audit.wales

Timetable

- 19 Financial accounts work will be undertaken over the period February to July 2020. The timing and exact scope of individual performance audit projects will be confirmed by the Audit Manager with responsibility for performance audit work in due course.
- 20 I can confirm that my team members are all independent of Carmarthenshire County Council and your officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

Swyddfa Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: post@archwilio.cymru

Gwefan: www.archwilio.cymru

PWYLLGOR ARCHWILIO

20 Mawrth 2020

Cynllun Archwilio 2020 – Cronfa Bensiwn Dyfed

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Y Rhesymau:

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.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

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

Cyng. David Jenkins

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Awdur yr Adroddiad:

Swyddfa Archwilio Cymru

EXECUTIVE SUMMARY

AUDIT COMMITTEE

20th March 2020

2020 Audit Plan – Dyfed Pension Fund

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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.



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

2020 Audit Plan – **Dyfed Pension Fund**

Audit year: 2019-20

Date issued: February 2020

Document reference: 1744A2020-21

This document has been prepared as part of work performed/to be performed in accordance with statutory functions. Further information on this is provided in Appendix 1.

No responsibility is taken by the Auditor General, the staff of the Wales Audit Office or auditors acting on behalf of the Auditor General in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales, the Wales Audit Office and, where applicable, the appointed auditor are relevant third parties.

Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at infoofficer@audit.wales.

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

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

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2020 Audit Plan

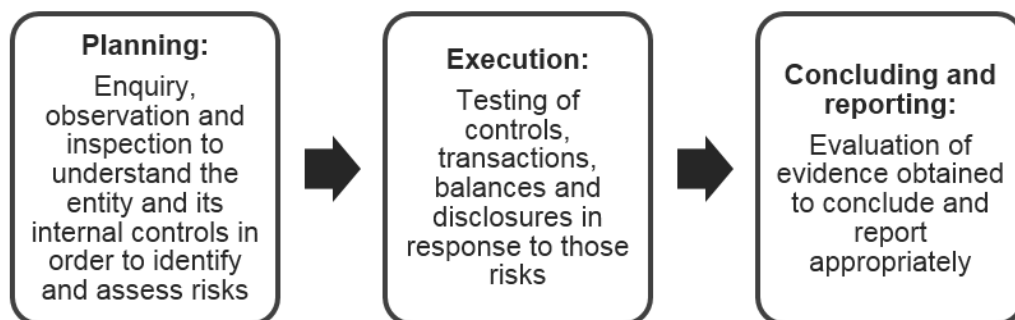
Summary

- 1 As your external auditor, my objective is to carry out an audit which discharges my statutory duties as Auditor General and fulfils my obligations under the Code of Audit Practice to examine and certify whether Dyfed Pension Fund's (the Pension Fund) accounting statements are 'true and fair'.
- 2 The purpose of this plan is to set out my proposed work, when it will be undertaken, how much it will cost and who will undertake it.
- 3 There have been no limitations imposed on me in planning the scope of this audit.
- 4 My responsibilities, along with those of management and those charged with governance, are set out in [Appendix 1](#).

Audit of Pension Fund accounts

- 5 The audit work I undertake to fulfil my responsibilities responds to my assessment of risks. This understanding allows us to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the Pension Fund accounts as a whole. My audit approach consists of three phases as set out in [Exhibit 1](#).

[Exhibit 1: my audit approach](#)



- 6 The risks of material misstatement which I consider to be significant and which therefore require special audit consideration, are set out in **Exhibit 2** along with the work I intend to undertake to address them. Also included are other key areas of audit attention my team will be focusing on.

Exhibit 2: financial audit risks

Financial audit risks	Proposed audit response
Significant risks	
Management Override The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].	My audit team will: <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business.
Other areas of audit attention	
Triennial Valuation The Pension Fund is currently finalising the valuation as at 31 March 2019 with the Actuary. There is a risk that the outcome of the valuation is not adequately disclosed in the financial statements.	My audit team will review the triennial valuation report and ensure that the outcomes have been adequately disclosed in the financial statements.
McCloud Judgement In 2015 the Government introduced reforms to public sector pensions, meaning most public sector workers were moved into new pension schemes. In December 2018, the Court of Appeal ruled that the 'transitional protection' offered to some members of the judges' and firefighters' schemes, as part of the reforms, amounted to unlawful discrimination. On 15 July 2019 the Government announced that they accept that the judgment applies to all of the main public service pension schemes. The impact of the judgement is likely to have a significant impact on the IAS19 liabilities and there is a risk that this is not adequately disclosed in the financial statements.	My audit team will: <ul style="list-style-type: none"> • review the provision made by the actuary in relation to the McCloud judgement and monitor progress on the development of proposals for a remedy to be applied in the Local Government Pension Scheme; and • ensure that this is adequately disclosed in the financial statements.

Financial audit risks	Proposed audit response
<p>Guaranteed Minimum Pension (GMP)</p> <p>GMPs were the minimum pensions employers had to provide when they opted their employees out of the State Earnings Related Pensions Scheme (SERPS) between 1978 and 1997, usually through a defined benefit scheme.</p> <p>GMPs were calculated by reference to state pension age which used to be 60 for women and 65 for men. That made pension payments unequal and contravened the 1990 Barbour judgement.</p> <p>The 2018 Lloyds Banking Group judgement has provided clarification on whether and how GMPs should be equalised and creates an obligation to equalise GMPs dating back to 1990.</p> <p>No allowances have previously been made for GMPs in pension liability calculations as HM Treasury made an announcement in 2019 that public service schemes already had a method in place to achieve equalisation. However, further guidance is anticipated in the coming months, including relating to the calculation of indexation/pension increases on GMPs.</p> <p>There is a risk that appropriate allowances are not made in 2019-20 pension liability calculations for the impact of GMPs.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> • review any provision made by the actuary relating to the outstanding GMP issues and monitor progress on the development of guidance and clarification of the potential impact; and • ensure that this is adequately disclosed in the financial statements.

- 7 I do not seek to obtain absolute assurance that the Pension Fund accounting statements are true and fair but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Pension Committee and the Audit Committee as those charged with governance for Carmarthenshire County Council (the Council), as the administering authority of the Pension Fund as a whole, prior to completion of the audit.
- 8 For reporting purposes, I will treat any misstatements below a trivial level (set at 5% of materiality) as not requiring consideration by those charged with governance and therefore I will not report them.

- 9 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with the agreed timescales, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document¹;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver my audit in an efficient manner;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me;
 - Internal Audit's planned programme of work is complete, and management has responded to issues that may have affected the financial statements; and
 - controls assurance reports are received from fund managers in accordance with agreed timescales and action has been taken to address any controls weaknesses.

Statutory audit functions

- 10 In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:
- Section 30 Inspection of documents and questions at audit; and
 - Section 31 Right to make objections at audit.
- 11 Audit fees will be chargeable for work undertaken in dealing with electors' questions and objections. Because audit work will depend upon the number and nature of any questions and objections, it is not possible to estimate an audit fee for this work.
- 12 If I do receive questions or objections, I will discuss potential audit fees at the time.

¹ The agreed audit deliverables document sets out the expected working paper requirements to support the financial statements and include timescales and responsibilities.

Fee, audit team and timetable

Fee

- 13 Your estimated fee for 2020 is set out in [Exhibit 3](#). There have been some changes to my fee rate structure for 2020, however my audit teams will continue to drive efficiency in their audits to ensure any resulting increases will not be passed onto you.

Exhibit 3: audit fee

	Proposed fee for 2020 (£) ²	Actual fee for 2019 (£)
Audit of pension fund accounts	£28,247	£28,294

- 14 The fee for the financial audit is driven by the skill mix required to deliver the work, together with the daily charge rate for each grade of staff member. We estimate that a total of 60 days will be required to complete the audit.
- 15 Planning will be ongoing, and changes to my programme of audit work and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Director of Corporate Services.
- 16 Further information on my [fee scales and fee setting](#) can be found on our website.

Audit team

- 17 The main members of my team, together with their contact details, are summarised in [Exhibit 4](#).

Exhibit 4: my audit team

Name	Role	Contact number	E-mail address
Ann-Marie Harkin	Engagement Lead	02920 320562	ann-marie.harkin@audit.wales
Jason Garcia	Audit Manager	07854 022649	jason.garcia@audit.wales
Kate Havard	Audit Lead	07813 449396	kate.havard@audit.wales

- 18 I can confirm that my team members are all independent of the Pension Fund and its officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.

² The fees shown in this document are exclusive of VAT, which is not charged to you.

Staff secondment

- 19 A trainee accountant employed by the Wales Audit Office was seconded to the Council for the period November 2018 to June 2019. This secondment is part of an initiative funded by the Welsh Consolidated Fund designed to allow trainee accountants to broaden their skills and to gain experience of working across different parts of the Welsh public sector.
- 20 In order to safeguard against any potential threats to auditor independence and objectivity, the following restrictions applied in line with the FRC's Revised Ethical Standard 2019:
- the secondee did not undertake any line management or management responsibilities; and
 - the secondment was for a maximum of six-months

Timetable

- 21 I will provide reports, or other outputs as agreed, to the Pension Committee and the Council's Audit Committee, covering the areas of work identified in this document. My key milestones are set out in [Exhibit 5](#).

Exhibit 5: timetable

Planned output	Work undertaken	Report finalised
2020 Audit Plan	January – February 2020	February 2020
Financial accounts work: <ul style="list-style-type: none">• Audit of Financial Statements Report• Opinion on Financial Statements	March – July 2020	September 2020
2021 Audit Plan	November – December 2020	February 2021

Future developments to my audit work

- 22 Details of other future developments including the Wales Audit Office's Good Practice Exchange (GPX) seminars and my planned work on the readiness of the Welsh public sector for Brexit are set out in [Appendix 2](#).

Appendix 1

Respective responsibilities

The Council is the administering authority of the Pension Fund. This Audit Plan has been prepared to meet the requirements of auditing standards and proper audit practices. It provides the Council with an outline of the financial audit work required for the Pension Fund accounts.

As amended by the Public Audit (Wales) Act 2013, the Public Audit (Wales) Act 2004 sets out my powers and duties to undertake your financial audit. It is my responsibility to issue a certificate and report on the Pension Fund accounting statements which includes an opinion on their 'truth and fairness', providing assurance that they:

- are free from material misstatement, whether caused by fraud or error;
- comply with the statutory and other applicable requirements; and
- comply with all relevant requirements for accounting presentation and disclosure.

My audit work does not relieve management and those charged with governance of their responsibilities which include:

- the preparation of the financial statements and Annual Report in accordance with applicable accounting standards and guidance;
- the keeping of proper accounting records;
- ensuring the regularity of financial transactions; and
- securing value for money in the use of resources.

Management agrees to provide me with:

- access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- additional information that I may request from management for the purpose of the audit; and
- unrestricted access to persons within the authority from whom I determine it necessary to obtain audit evidence.

Management will need to provide me with written representations to confirm:

- that it has fulfilled its responsibilities for the preparation of the financial statements;
- that all transactions have been recorded and are reflected in the financial statements;
- the completeness of the information provided to me for the purposes of the audit; and
- to support other audit evidence relevant to the financial statements or specific assertions in the financial statements if I deem it necessary or if required by ISAs.

Appendix 2

Other future developments

A. Good Practice Exchange

The Wales Audit Office's GPX helps public services improve by sharing knowledge and practices that work. Events are held where knowledge can be exchanged face to face and resources shared online. The main areas of work are regarding financial management, public-sector staff and governance. Further information, including details of forthcoming GPX events and outputs from past seminars can be found on the [GPX section of the Wales Audit Office website](#).

B. Brexit: preparations for the United Kingdom's departure from membership of the European Union

The Auditor General has reported on preparations in Wales for a 'no-deal Brexit', publishing a report in February 2019 and a follow-up letter to the External Affairs and Additional Legislation Committee in September 2019. At the time of reporting, there was a possibility that the UK would leave the EU without a Withdrawal Agreement in place (the no-deal scenario), which would potentially have had significant consequences for Welsh public services and the wider economy and society.

Following the general election, the United Kingdom left membership of the European Union on 31 January 2020 under the terms of the Withdrawal Agreement concluded between the EU and UK in October 2019. The next phase will involve negotiating and agreeing the future relationship between the UK and EU.

There will be a transition period to 31 December 2020, during which the UK will continue to participate in EU programmes and follow EU regulations. The Withdrawal Agreement provides for the transition period to be extended by up to two years, with the agreement of the UK and EU. The deadline for agreeing to extend the transition period is 30 June 2020. The UK Government has said that it does not intend to extend the transition period.

Despite there being an agreement on the terms of withdrawal, there remain some significant uncertainties:

- Given the very tight timetable for reaching agreement, there is a possibility of the UK leaving the transition period at the end of 2020 without an agreement about the future relationship in place. In this scenario many of the issues previously identified around a 'no-deal Brexit', such as disruption to supply chains, would arise again.
- The UK Government's position of seeking a future relationship based on a free trade agreement (rather than a closer relationship aligned to the single market) has implications that are not yet clear but which create opportunities and risks for Wales' economy, society and environment.

- There are also significant unresolved constitutional questions around how powers in areas where devolved governments were directly applying EU law, such as regional development and agriculture, will be exercised across the UK after the transition period.

In light of these uncertainties, the Auditor General will continue to keep a watching brief over developments and will make a decision later in the year as to what, if any, further work is required to look at public bodies' preparations for either a new relationship or a no-trade deal exit from the transition period.

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500
Fax: 029 2032 0600
Textphone: 029 2032 0660

E-mail: info@audit.wales
Website: www.audit.wales

Swyddfa Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500
Ffacs: 029 2032 0600
Ffôn testun: 029 2032 0660

E-bost: post@archwilio.cymru
Gwefan: www.archwilio.cymru

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWYLIO

20 Mawrth 2020

Pwnc: COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR ARCHWYLIO
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn y cofnodion.
Y Rhesymau: Fe nodwyd yn Amodau Gorchwyl y Pwyllgor Archwyllo bod angen derbyn cofnodion y Grwp Rheoli Risg ynghyd â materion ym mherthnasol i drefniadau sy'n ymwneud a Threfn Rheoli Corfforaethu a Threfniadau Ariannol.
Ymgynghorwyd â'r pwyllgor craffu perthnasol: AMHERTHNASOL
Angen i'r Bwrdd Gweithredol wneud penderfyniad: AMHERTHNASOL Angen i'r Cyngor wneud penderfyniad: AMHERTHNASOL

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO: Cynghorydd David Jenkins		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol Enw Pennaeth y Gwasanaeth: Helen Pugh Awdur yr Adroddiad: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223 Cyfeiriad E-bost: HLPugh@sirgar.gov.uk

Mae'r dudalen hon yn wag yn fwriadol

RISK MANAGEMENT STEERING GROUP

**Minutes of Meeting held at
Block 1, Parc Myrddin,
Carmarthen
Wednesday, 29th January 2020.**

Members Present:			
Helen Pugh (Chair)	Corporate Services	Head of Revenues and Financial Compliance	HLP
Cllr David Jenkins	Executive Board Member (Corporate Services)	Executive Board Risk Champion	DJ
Jonathan Fearn	Environment	Chair of Property & Liability Risks Working Group	JF
Alan Howells	Environment	Environment Risk Champion	AH
Stephanie R Williams	Education & Children	Senior School Organisation Officer	SRW
Richard Davies	Communities	Principal Officer	RD
Richard Stradling	Communities	Communities (Leisure) Risk Champion	RS
Jackie Bergiers	Chief Executive's	Lead Business Partner (H&S)	JB
Julie Standeven	Corporate Services	Principal Risk Officer	JS
Kelvin Howell	Environment	Building Manager (Minor Works)	KH
Mark Stephens	Marsh Ltd		MS

Item No	Subject	Action
1.	Apologies Steve Pilliner – Chair of Transport Risks Working Group Simon Davies – Education & Children Risk Champion Sue John - School Organisation & Admissions Manager, Education & Children's Services Helen L Morgan – Economic Development Manager	
2.	Minutes of Last Meeting The Minutes of the Risk Management Steering Group Meeting held at Meeting Room 7, Building 2, St David's Park on Friday, 8 th November 2019, were confirmed as a true record.	
2.1	Matters arising from Risk Management Steering Group Minutes.	
2.1.1	Fleet Risk Management HLP advised that a meeting was scheduled with the Authority's Brokers and Motor Insurers. The fleet risk control services provided as part of the motor insurance policy would be discussed. Update to be provided at next meeting.	HLP/JS

2.1.2	Alarm Receiving Centre MS confirmed that the Authority's Property Insurers had no issue in principle to the transfer of the Careline service to a Local Authority Company wholly owned by Carmarthenshire County Council. Risk Management and Property Services to discuss further with Delta Wellbeing. Update to be provided at next meeting.	JS
3	Minutes of Property & Liability Risks Working Group Meeting – 17th January 2020 The Minutes were noted.	
3.1	Matters arising from Property & Liability Risks Working Group Minutes	
3.1.1	Fire Management Review JF advised that decision awaited from the Chair of the Health & Safety Leadership Board to confirm the scope of the review. Update to be provided at next meeting.	
3.1.2	Water Safety Equipment JB advised that the review is ongoing. Update to be provided at next meeting.	
3.1.3	Loss Prevention Property Surveys The Authority's Property Insurers completed loss prevention surveys at a number of the Authority's properties. As a result of the requirements arising from the surveys, it was agreed that discussions with Insurers were required. MS to arrange meeting to include Property Insurers underwriter and surveyor.	MS
3.1.4	Claims Statistics Reports issued to P&LRWG detailing settled and repudiated liability claims on a quarterly basis. With reference to settled claims, departments to provide details of actions taken to avoid future losses and lessons learned shared corporately.	
3.1.5	Grenfell MS advised that initially, following the fire at Grenfell, the focus of Insurers queries related to the physical structure of buildings and the use of cladding. Insurers are now requesting information as to whether advice has been provided in respect of cladding on buildings.	
4.	Minutes of Contingency Planning Working Group Meeting – 20th January 2020 The Minutes were noted.	
4.1	Matters arising from Contingency Planning Working Group Minutes	
4.1.1	Business Impact Analysis/Business Continuity Plans/ HLP advised that the Carmarthenshire Corporate Business Continuity Plan review is ongoing. Update to be provided at next meeting.	
5.	Wales Audit Office – Review of Risk Management Arrangements HLP advised that the Action Plan developed following the <i>Wales Audit Office</i> review of the Authority's Risk Management arrangements are monitored via the <i>Performance & Improvement Monitoring System (PIMS)</i> .	

	<p>Development of training to be prioritised as follows:</p> <ul style="list-style-type: none"> • Use of upgraded software • Risk Management process and methodology <p>Update to be provided at next meeting.</p>	HLP/JS
6.	<p>BREXIT</p> <p>HLP advised that the Governments Withdrawal Agreement Bill will take the UK out of the EU on the 31st January 2020. As a result the UK will enter into an eleven month transition period and the <i>Brexit</i> reporting protocol (Yellowhammer) has ended.</p>	
7.	<p>Ash Die Back</p> <p>JF advised that the work of the cross-departmental Ash Die Back Working Group was continuing. Actions include:</p> <ul style="list-style-type: none"> • Policy development • Tree safety surveys • Webpage established on the Council's corporate website • Campaign to raise awareness particularly in relation to landowners' responsibilities <p>Update to be provided at next meeting.</p>	
8.	<p>Corporate Risk Register</p> <p>HLP advised that the Corporate Risk Register was under review and will be considered by Audit Committee meeting scheduled for 20th March 2020.</p>	
9.	Bids for Financial Assistance	
9.1	<p>E&C – Ysgol Llanddarog</p> <p>This bid related to security and safeguarding improvements at the School.</p> <p>It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved.</p>	
9.2	<p>E&C – Ysgol Stebonheath</p> <p>This bid related to security and safeguarding improvements at the School.</p> <p>It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved.</p>	
9.3	<p>E&C – Model Church in Wales School</p> <p>This bid related to security and safeguarding improvements at the School.</p> <p>It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved.</p>	
9.4	<p>E&C – Ysgol Rhydygors</p> <p>This bid related to security and safeguarding improvements at the School.</p> <p>It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved.</p>	
9.5	<p>ENV – HAVS Measuring / Monitoring Equipment</p> <p>This bid related to the upgrade of the current HAVS management system.</p> <p>It was agreed that the Group were unable to approve or reject this bid based on the information provided to date. It was agreed that the bid would be withdrawn at this time pending further investigation.</p>	

9.6	E&C – Ysgol Y Strade This bid related to security and safeguarding improvements at the School. It was agreed that the Departmental bid (i.e. 50% of the estimated cost) be approved in principle subject to receipt of an up-to-date H&S assessment report.	
9.7	ENV – Property & Condition Surveys This bid related to the undertaking of condition surveys of the Authority's non housing properties. It was agreed that the Group were unable to approve or reject this bid based on the information provided to date. Further investigation required and update to be provided at next meeting.	JF/HLP
10.	Any Other Business	
10.1	Risk Management Bid Prioritisation Actions agreed by the Group: <ul style="list-style-type: none"> • Matrix / Scoring criteria to be developed • ALL bids must be considered by Working Groups prior to referral to Steering Group. 	HLP/JS
10.2	Property Claims KH advised that discussions with loss adjusters / property insurers would be beneficial to Property Technical Officers. Topics for discussion to include – insured perils / betterment / exclusions. JS to discuss with loss adjusters.	JS
11.	Next Meeting 9:30 a.m. Thursday, 30 th April 2020 at Meeting Room 2, Building 2, St David's Park, Carmarthen	

**MINUTES OF THE GRANTS PANEL MEETING HELD ON
22nd NOVEMBER 2019 IN CORPORATE SERVICES MEETING ROOM,
COUNTY HALL.**

PRESENT: Randal Hemingway, Head of Financial Services
Helen Pugh, Head of Revenues & Financial Compliance
Caroline Powell, Principal Auditor, Internal Audit (IA)
Alan Howells, Chair of PWG, Environment
Les James, Chair of PWG, Communities
Nia Thomas, Chair of PWG, Education & Children (Revenue)
Rhian Phillips, Economic Development Area Manager
Kate Havard, Financial Audit Team, Wales Audit Office (WAO)
Delyth Thomas, Grants Compliance Officer

APOLOGIES:	Simon Davies, Chair of PWG, Education & Children (Capital) Stuart Walters, Economic Development Manager Helen Morgan, Economic Development Manager
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	SUBJECT	ACTION
1.0	<p><u>Minutes of the last meeting</u></p> <ul style="list-style-type: none"> The minutes were agreed. 	
2.0	<p><u>Matters Arising</u></p> <ul style="list-style-type: none"> Where grants are awarded to a local authority to be managed on a regional basis consideration on what type of information, whether this maybe of a sensitive nature and how it is transferred between local authorities needs to be established. Chairs of PWG to provide feedback at the next meeting regarding any regional grants within their service area. An exercise to be undertaken by CCC to monitor projects subject to Article 55 in accordance with WEFO requirements for the European Structural Funds Programme 2007-13. As previously reported from 2019/20 onwards, local authority grant schemes will no longer be audited by WAO, however, for grants awarded over £100,000 an Annual Statement of Expenditure will need to be completed and submitted to WG. If the funding is under £100,000, an Annual Statement of Expenditure will not be required. Clarification to be sought from WG if these thresholds apply to all WG grants or just the grants that were previously audited by WAO. 	<p>Chairs of PWG</p> <p>RP</p> <p>DT</p>

	SUBJECT	ACTION
3.0	<p><u>Wales Audit Office - Update</u></p> <ul style="list-style-type: none"> • The 2018/19 audits for 21st Century Schools, NDR, Sustainable Waste and Teachers Pension have been completed. No issues identified during the audit process. • The audit of Pooled Budgets is subject to review and sign off by WAO. • The audits of the following grants/returns are almost complete but have outstanding queries: <ul style="list-style-type: none"> ○ Summary Schedule of WG Grants – procurement query Flying Start ○ WANLESS – service level agreement not received ○ Local Transport Grant – information on contractors framework ○ Housing Benefits Subsidy – underpayment which has been corrected in 2019/20 	
4.0	<p><u>Internal Audit (IA) - Update</u></p> <ul style="list-style-type: none"> • The audit of the Homelessness Prevention Grant for 2018/19 has been completed. An eligibility query of £18k has been raised with the department and feedback is awaited. • The audit of the 2018/19 Post 16 grant is due in January 2020. Clarification to be sought if this includes additional grant monies awarded for Teacher's Pension and Teachers Pay Award. • The next audit of the Pupil Deprivation Grant and Education Improvement Grant for 2019/20 is due January 2020. 	CP
5.0	<p><u>Project Working Groups – Update</u></p> <ul style="list-style-type: none"> • Minutes of PWG meetings were circulated to Grants Panel members for: <ul style="list-style-type: none"> ○ Communities: 23/9/19 ○ Chief Executives: 24/7/19 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> Due to a number of changes in staffing within Environment a request has been made for grants training to be provided for new employees involved in the grants process. 	
6.0	<p><u>European Grants Update</u></p> <ul style="list-style-type: none"> A current schedule of all European funded projects was presented to Grants Panel. The total estimated project costs approved and in development is £41.4m with a grant of £28m. CCC are partners in both Connecting Green Infrastructure and Caru Cymru projects for which applications were submitted under the RDP ENRaW (Enabling Natural Resources and Well-being) programme to cover the period 2019 to 2022. However WG have now committed to funding these for 2019/20. Two new bids for each of these projects have been submitted to RDP ENRaW to cover the period 2020 to 2023. Monitoring arrangements need to put in place for projects funded under RDP. It has been noted that match funding included on claims submitted by the Authority have been amended by the funding body to bring it in line with the committed percentage of match funding. Details to be provided at the next meeting. 	DT
7.0	<p><u>City Deal Update</u></p> <ul style="list-style-type: none"> The Terms and Conditions have now been received from WG. The document will need to be signed by the 4 constituent Authorities before it is signed by the Joint Committee. Funding agreements to be established between the Accountable Body and Lead Authority and between Lead Authority and individual project leads. Confirmation to be received from the Chief Executive and Director of Corporate Services regarding the role Grants Panel will now have in relation to the City Deal. 	RH

	SUBJECT	ACTION
8.0	<p><u>New & Proposed Projects</u></p> <ul style="list-style-type: none"> • A WG grant of £65k (£27k revenue & £38k capital) has been allocated to the Authority via WLGA for Food Poverty. Monies to be allocated to provide support to organisations who are managing food banks. • WG have awarded the Authority £100k to support the administration of the City Deal. 	
9.0	<p><u>Grants Register</u></p> <ul style="list-style-type: none"> • The grants register for 2019/20 was circulated. Any amendments or updates to be provided to Grants Compliance Officer. 	Chairs of PWG
10.0	<p><u>AOB</u></p> <ul style="list-style-type: none"> • The current arrangements whereby Pembrokeshire County Council currently review evidence to support the community benefits that have been provided by the appointed contractor, as part of the procurement requirements, is due to end. Arrangements on how CCC will now undertake the review of evidence needs to be decided. This impacts on a number of grants awarded to the Authority where evidence to support community benefits is also a requirement under the Terms & Conditions of grant. • The effective management of grant funding is currently deemed as medium risk on the Corporate Risk Register. It is agreed that this be included as an agenda item in the next Grants Panel meeting. • Concerns have been raised that due to the delays in the awarding of some grants by WG the expectations to spend the grant monies within set timeframes is sometimes unrealistic. Any agreement to roll forward grant monies to the following financial year needs to be agreed in writing with the funding body. 	<p>RH/HP</p> <p>All</p>
11.0	Date of next meeting – 1:00pm on 14 th February 2020 Corporate Services Meeting Room County Hall	

Actions/Minutes of the Corporate Governance Group

27th June, 2019

10:00 am

DSU Meeting Room, County Hall

Present:

Cllr Mair Stephens (MS)	Executive Board Member (HR)
Paul Thomas (PT)	Assistant Chief Executive
Helen Pugh (HP)	Head of Revenues and Financial Compliance
Alison Wood (AW)	People Services Manager
Robert James (RJ)	Performance Planning and Business Officer
Linda Rees Jones (LRJ)	Head of Administration and Law
Gwyneth Ayers (GA)	Corporate Policy and Partnership Manager
Nia Hughes (NH)	Business Support Supervisor (Note taker)

Apologies:

Cllr David Jenkins	Executive Board Member (Resources) (Chair)
Cllr Tina Higgins (TH)	Councillor – Chair of Audit Committee
Wendy Walters (WW)	Chief Executive
Chris Moore (CM)	Director of Corporate Services
Randell Hemingway (RH)	Head of Financial Services
John Tillman (JT)	Information Governance and Complaints Manager
Helen Morgan (HM)	Economic Development Manager

Item No.	Discussion / Action	Responsible Officer
1.	<p><u>Apologies</u></p> <p>Apologies as noted above.</p> <p>GA and Noelwyn Daniel would attend future meetings to cover the Policy department.</p> <p>Wendy Walters, Helen Morgan, Robert James and John Tillman would no longer be attending.</p> <p>Cllr Mair Stephens agreed to Chair the meeting in Cllr David Jenkins absence.</p>	
2.	<p><u>Minutes of Last Meeting and Matters Arising</u></p> <ul style="list-style-type: none">Chair AGREED that the Minutes dated the 13th of March, 2019 were a correct record.	

3.	<u>AGS - 2018/19</u> <ul style="list-style-type: none"> These are to be included in the statement of accounts to be presented to Audit Committee 1.7.19. Amendments were made to the Appendix. 	Note
4.	<u>Corporate Strategy Update</u> <ul style="list-style-type: none"> Audit are looking at corporate arrangements (to be completed by December 2019). Well-being objective 15 will sit within this group to monitor progress on implementation. Workshop to be organised to look at the 5 ways of working (September 2019) Questionnaire to be sent to the group to complete. 	HP ALL GA RJ
5.	<u>Annual report</u> <ul style="list-style-type: none"> The report will be going to full Council in October 2019. Each Scrutiny Committee will consider over the next few weeks. Figures from the National Survey for Wales to be included in the report. Wording regarding the living wage to be sent to RJ to include in the Building a Better Council report. 	Note RJ PT / AW
6.	<u>Well-being objectives self-reflection tool</u> <ul style="list-style-type: none"> CCC are doing well in relation to the well-being objectives. Noted that the involvement way of working has scored a lower average across all well-being objectives RJ to send a link to the self-reflection tool in readiness for the workshops – will be a useful tool as part of discussions. 	RJ
7.	<u>Governance of External Regulators reports</u> <ul style="list-style-type: none"> A new procedure needs to be developed to determine how findings from External Reports are managed – need to clarify approach for Audit Committee and Scrutiny Committees. Need to review how this is being managed by other authorities. Further work to be undertake to confirm role of Audit Committee within the management of External Reports. Executive Board Members should be invited (along with relevant officers) to Audit Committees when their departments are being discussed or they need to be made aware of any Audit issues within their department. 	RJ & GA HP HP
8.	<u>WAO Assurance and Risk Assessment Review</u> <ul style="list-style-type: none"> Review will be undertaken towards the end of 2019. Preparation and gathering of evidence documents underway. Group of officers to be identified to do some work on this. There were no comments to 	GA

	feedback to WAO on the review brief. Confirm approval of the brief.	
9.	<u>Information Governance</u> <ul style="list-style-type: none"> Noelwyn Daniel is acting up as the SIRO. Report going to PEB regarding information governance, FOIA requests and data breeches. Date Protection Training – a reminder to be sent to all officers who have not completed the on-line training. Paul Thomas noted that a reminder to all staff will be sent as a prompt to ensure completion of all 7 statutory e-learning modules. Data protection is one of those modules. 	ND
10.	<u>CRWG</u> <ul style="list-style-type: none"> The decision was taken that CRWG would now meet once a year (additional meetings may be convened if necessary). At the previous CRWG meeting there were changes to the constitution but no statutory changes. 	
11.	<u>City Deal Governance Arrangements</u> <ul style="list-style-type: none"> Functions of the City Deal: <ul style="list-style-type: none"> ➤ Carmarthenshire – Accountable authority. ➤ Pembrokeshire – Audit function ➤ Swansea – Democratic / Monitoring Officer ➤ Neath Port Talbot – Scrutiny. Programme Director to be appointed and employed by Carmarthenshire County Council. They would be accountable to the Joint Committee. It was agreed that reference to the City Deal needs to be included in the Annual Report introduction. 	RJ
12.	<u>AOB</u> The Local Government Bill to be included on the Agenda for future Corporate Governance Group.	GA
13.	<u>Date of next meeting</u> 4 th September 2019	ALL

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWILIO

Dydd Gwener, 24 Ionawr 2020

YN BRESENNOL: Y Cynghorydd T.M. Higgins (Cadeirydd)**Y Cynghorwyr:**

K.V. Broom, K.Davies, T.M. Higgins, G.H. John, A.G. Morgan, B. Thomas, D.E. Williams a J. James

Yr oedd y swyddogion canlynol yn gwasanaethu yn y cyfarfod:

J. Jones, Pennaeth Adfywio;
 H. Pugh, Pennaeth Refeniw a Chydymffurfiaeth;
 A. Thomas, Pennaeth Gwasanaethau Addysg a Chynhwysiad;
 C. Powell, Prif Archwilydd;
 M. Mason, Rheolwr Datblygu Amgueddfeydd;
 S. Nolan, Group Accountant
 M.S. Davies, Swyddog Gwasanaethau Democrataidd.

Siambr, Neuadd y Sir, Caerfyrddin: 10.00 yb - 12.30 yp**1. YMDDIHEURIADAU AM ABSENOLDEB**

Ni chafwyd ymddiheuriadau am absenoldeb.

2. DATGANIADAU O FUDDIANNAU PERSONOL

Ni ddatganwyd unrhyw fuddiannau personol.

3. Y DIWEDDARAF YNGHYLCH AR CYNLLUN ARCHWILIO MEWNOL 2019/20

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

Roedd rhan A o'r adroddiad yn cynnwys adroddiad cynnydd manwl ar Gynllun Archwilio 2019/20 ynghyd ag Argymhellion Matrics Sgorio. Roedd Rhan B yn grynoded o adroddiadau terfynol wedi'u cwblhau ar gyfer 2019/20 ynghylch y prif systemau ariannol (Ebrill 2018 hyd y heddiw) ac roedd Rhan C yn cynnwys adolygiadau a oedd wedi'u cwblhau er mis Ebrill 2018 lle'r oedd gan y systemau un neu ragor o Wendidau Rheoli Sylfaenol neu lle'r oedd adolygiadau yr oedd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol wedi cytuno y dylid eu rhoi gerbron y Pwyllgor. Roedd yr adolygiadau a gwblhawyd yn ymwneud â Rheoli Eiddo a Diffygion a Gwargedion Ysgolion.

Cadarnhaodd y Pennaeth Adfywio y camau sy'n cael eu cymryd i fynd i'r afael â'r argymhellion sy'n deillio o'r adolygiad archwilio yn ymwneud â Rheoli Eiddo.

Rhoddodd Pennaeth y Gwasanaethau Addysg a Chynhwysiant amlinellid o'r camau sy'n cael eu cymryd i fynd i'r afael â'r argymhellion sy'n deillio o'r adolygiad archwilio yn ymwneud â Diffygion a Gwargedion Ysgolion. Roedd y rhain yn cynnwys cyfarfodydd â Phenaethiaid, cyfarfodydd ag ysgolion unigol, sesiynau briffio ag ymgynghorydd her, cyllidebau ysgolion fel eitem sefydlog ar agendâu'r Tîm Rheoli Adrannol ac adborth rheolaidd i'r Prif Weithredwr. Cydnabuwyd bod angen cefnogi Penaethiaid a darparu hyfforddiant ariannol, yn enwedig mewn ysgolion llai ac o dan amgylchiadau lle mae'n fwyfwy anodd i ddenu ymgeiswyr am swyddi Penaethiaid.

PENDERFYNWYD YN UNFRYDOL

3.1 dderbyn y wybodaeth ddiweddaraf am Gynllun Archwilio Mewnol 2019/20;

3.2 fod diweddariadau yn cael eu darparu mewn 6 mis ynghylch y cynnydd o ran mynd i'r afael â'r argymhellion sy'n ymwneud ag adolygiadau archwilio Rheoli Eiddo a Diffygion a Gwargedion Ysgolion.

4. BLAENRHAGLEN GWAITH

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

PENDERFYNWYD YN UNFRYDOL dderbyn y Flaenraglen Waith.

5. COFRESTR RISG CORFFORAETHOL CYNGOR SIR CAERFYRDDIN

Bu'r Pwyllgor yn ystyried ac yn adolygu'r Gofrestr Risg Gorfforaethol a oedd yn cael ei chadw er mwyn gwerthuso'r risgiau strategol allweddol y mae'r Cyngor yn eu hwynebu.

Cytunodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol i ddarparu'r wybodaeth ddiweddaraf am yr adolygiad mewnol a gynhaliwyd yn ymwneud â phrosesau gorfodi.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

6. ARCHWILIAD MEWNOL GRANT RHAGLEN CEFNOGI POBL 2019/20

Rhoddodd y Pwyllgor ystyriaeth i Adroddiad Archwiliad Mewnol 2019/20 o'r Grant Rhaglen Cefnogi Pobl. Diben y grant oedd darparu cymorth sy'n gysylltiedig â thai i helpu pobl agored i niwed i fyw mor annibynnol ag y bo modd. Daethpwyd i'r casgliad yn yr adolygiad, a gynhaliwyd i sicrhau y cydymffurfiwyd yn llawn â thelerau ac amodau'r grant yn ymwneud â'r Grant Cefnogi Pobl, fod cynnydd parhaus yn cael ei wneud mewn perthynas â rheoli, gweinyddu a monitro trefniadau.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

7. Y WYBODAETH DDIWEDDARAF AM GYNLLUN GWEITHREDU AMGUEDDFEYDD SIR GAERFYRDDIN

Gan gyfeirio at gofnod 9.1 o'r cyfarfod a gynhaliwyd ar 1 Gorffennaf 2019, rhoddodd y Pwyllgor ystyriaeth i'r wybodaeth ddiweddaraf am Gynllun Gweithredu Amgueddfeydd Sir Gaerfyrddin a oedd yn adolygu cynnydd yn erbyn y pedwar argymhelliad a wnaed gan yr Adain Archwilio Mewnol yn adolygiad 2016/17, a gofnodwyd fel 26 cam gyda dangosyddion llwyddiant mesuradwy. Mae adolygiadau Archwilio Mewnol dilynol wedi cydnabod ymdrechion a'r cynnydd cadarnhaol a wnaed gan y gwasanaeth i oresgyn diffygion drwy ddefnyddio'r adnoddau sydd ar gael ar hyn o bryd.

Dywedwyd bod y meysydd rheoli casgliadau yr oedd angen gwneud cynnydd pellach yn eu cylch yn rhannu nodwedd gyffredin o ran bod yn gyd-ddibynnol â'r heriau hirdymor yr oedd y gwasanaeth amgueddfeydd yn ei chael yn anodd ymdrin â hwy oherwydd cyfyngiadau o ran y staff a'r cyfleusterau presennol. Byddai cynnydd yn parhau i gael ei wneud gyda'r adnoddau sydd ar gael wrth

barhau i archwilio ateb mwy boddhaol i wella safonau rheoli asedau treftadaeth yr awdurdod ar sail datblygu yn y dyfodol.

Cytunodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol i ddosbarthu copi o'r archwiliad diweddaraf o'r gwasanaeth amgueddfeydd.

PENDERFYNWYD YN UNFRYDOL

7.1 dderbyn yr adroddiad a nodi'r cynnydd;

7.2 cyflwyno adroddiad cynnydd pellach i'r Pwyllgor mewn 12 mis.

8. CYNNYDD O RAN ARGYMHELLION YR ADRODDIAD RHEOLEIDDIO

Bu'r Pwyllgor yn ystyried adroddiad a oedd yn amlinellu'r cynnydd a wnaed o ran argymhellion yr adroddiad rheoleiddiol. Byddai'r argymhellion yn cael eu monitro a'u cofnodi bob chwarter ar gyfer y Pwyllgor Craffu.

Cytunodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol i ddarparu manylion am y sefyllfa bresennol o ran yr adolygiadau o strwythur y pwyllgor trosolwg a chraffu a sut mae Llywodraeth Leol yn defnyddio data.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

9. DOGFENNAU A LUNIWYD GAN SWYDDFA ARCHWILIO CYMRU:-

9.1. LLYTHYR ARCHWILIO BLYNYDDOL CYNGOR SIR GAERFYRDDIN

Bu'r Pwyllgor yn ystyried Llythyr Archwiliad Blynnyddol 2018/19 a baratowyd gan yr Archwilydd Cyffredinol yn unol â'i gyfrifoldebau statudol o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Roedd y Llythyr Archwiliad Blynnyddol yn ymdrin â'r gwaith a oedd wedi'i wneud gan Swyddfa Archwilio Cymru ers cyhoeddi'r llythyr diwethaf ac yn crynhoi'r negeseuon allweddol yn sgil y gwaith a wnaed i gyflawni cyfrifoldebau'r Archwilydd Cyffredinol a'r hyn yr oedd yn ystyried y dylid eu dwyn i sylw'r Awdurdod.

PENDERFYNWYD YN UNFRYDOL dderbyn Llythyr Archwiliad Blynnyddol Swyddfa Archwilio Cymru.

9.2. CYNGOR SIR GAERFYRDDIN MEMO CYFRIFON TERFYNOL

Bu'r Pwyllgor yn ystyried Memo Cyfrifon Terfynol Swyddfa Archwilio Cymru ar gyfer Cyngor Sir Caerfyrddin yn 2018/19 a oedd yn rhoi crynodeb o'r negeseuon allweddol a godai o'r gwaith cyfrifon terfynol a wnaed.

PENDERFYNWYD bod yr adroddiad yn cael ei dderbyn.

9.3. ADRODDIADAU LLEOL SWYDDFA ARCHWILIO CYMRU

Bu'r Pwyllgor yn ystyried adroddiad lleol Swyddfa Archwilio Cymru ar y canlynol:

- Deddf Llesiant Cenedlaethau'r Dyfodol: Cynyddu faint o dai rhent a thai fforddiadwy sydd ar gael.

PENDERFYNWYD YN UNFRYDOL dderbyn Adroddiad Lleol Swyddfa Archwilio Cymru.

9.4. ADRODDIADAU CENEDLAETHOL SWYDDFA ARCHWILIO CYMRU

Bu'r Pwyllgor yn ystyried yr Adroddiadau Cenedlaethol canlynol a gyhoeddwyd yn ddiweddar gan Swyddfa Archwilio Cymru:

- Y 'drws blaen' i ofal cymdeithasol i oedolion;
- Cronfa Gofal Integredig - Archwiliad o Fwrdd Partneriaeth Ranbarthol Gorllewin Cymru;
- Adolygiad o Fyrddau Gwasanaethau Cyhoeddus;
- Cynnydd o ran rhoi'r Ddeddf Trais yn Erbyn Menywod, Cam-drin Domestig a Thrais Rhywiol ar waith.

PENDERFYNWYD YN UNFRYDOL dderbyn Adroddiadau Cenedlaethol Swyddfa Archwilio Cymru a nodwyd uchod.

10. COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR ARCHWYLIO

PENDERFYNWYD YN UNFRYDOL dderbyn y cofnodion canlynol:-

- Cofnodion y Grŵp Llywio Rheoli Risg – 8 Tachwedd 2019
- Cofnodion y Panel Grantiau –1 Hydref 2019.

11. COFNODION - 13 MEDI, 2019

PENDERFYNWYD YN UNFRYDOL lofnodi cofnodion cyfarfod y Pwyllgor Archwilio a gynhaliwyd ar 13 Medi, 2019 gan eu bod yn gywir.

CADEIRYDD

DYDDIAD