

DYDD LLUN, 10 GORFFENAF 2023

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

YR WYF DRWY HYN YN EICH GALW I FYNYCHU CYFARFOD O'R
PWYLLGOR LLYWODRAETHU AC ARCHWILIO A GYNHELIR YN
**SIAMBR, NEUADD Y SIR, CAERFYRDDIN, SA31 1JP AC O BELL AM
10.00 YB DYDD GWENER, 14EG GORFFENAF, 2023** ER MWYN
CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD
YNGHLWM

Wendy Walters

PRIF WEITHREDWR

Swyddog Democrataidd:	Emma Bryer
Ffôn (Ilinell uniongyrchol):	01267 224029
E-Bost:	ebryer@sirgar.gov.uk
Cyfarfod aml-leoliad yw hwn. Gall aelodau'r pwyllgor fynychu'n bersonol yn y lleoliad a nodir uchod neu o bell drwy'r ddolen Zoom a ddarperir ar wahân.	
Gellir gwyllo'r cyfarfod ar wefan y cyngor drwy'r ddolen canlynol:- https://carmarthenshire.public-i.tv/core/portal/home	

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

PWYLLGOR LLYWODRAETHU AC ARCHWILIO

GRŴP PLAID CYMRU- 4 Aelod

Cyng. Kim Broom (Aelod y Pwyllgor)
Cyng. Karen Davies (Aelod y Pwyllgor)
Cyng. Alex Evans (Aelod y Pwyllgor)
Cyng. Elwyn Williams (Aelod y Pwyllgor)

GRŴP LLAFUR - 3 Aelod

Cyng. Lewis Davies (Aelod y Pwyllgor)
Cyng. Philip Warlow (Aelod y Pwyllgor)
Cyng. Janet Williams (Aelod y Pwyllgor)

GRŴP ANNIBYNNOL - 1 Aelod

Cyng. Giles Morgan (Is-Gadeirydd)

AELODAU ALLANOL A PHLEIDLAIS

(Cyfnod y penodiad - tan etholiadau Llywodraeth Leol ym Mai 2027)
Mrs Julie James
Mrs Karen Jones
Mr Malcolm MacDonald
Mr David MacGregor (Cadeirydd)

AGENDA

1. YMDDIHEURIADAU AM ABSENOLDEB.
2. DATGANIADAU O FUDDIANNAU PERSONOL.
3. **PENODI CADEIRYDD Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO AR GYFER BLWYDDYN Y CYNGOR 2023/24**

Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) yn amodi bod yn rhaid i'r aelod a benodir yn gadeirydd pwyllgor fod yn berson lleyg.
4. **PENODI IS-GADEIRYDD Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO AR GYFER BLWYDDYN Y CYNGOR 2023/24**
5. **YSTYRIED Y DOGFENNAU CANLYNOL PARATOWYD GAN SWYDDFA ARCHWILIO CYMRU:**
 - 5.1 **DIWEDDARIAD CYNNYDD AR SICRWYDD AC ASESU RISG - Y SEFYLLFA ARIANNOL** 5 - 14
 - 5.2 **DIWEDDARIAD CYNNYDD ASESU SICRWYDD A RISG - LLEIHAU CARBON** 15 - 24
 - 5.3 **CYNLLUN ARCHWILIO 2023 - CYNGOR SIR CAERFYRDDIN** 25 - 48
 - 5.4 **CRONFA BENSIWN DYFED CYNLLUN ARCHWILIO MANWL 2023** 49 - 70
 - 5.5 **AMSER AM NEWID - TLODI YNG NGHYMRU** 71 - 134
 - 5.6 **TROSOLWG A CHRAFFU - ADDAS I'R DYFODOL?** 135 - 154
6. **DATGANIAD LLYWODRAETHU BLYNYDDOL 2022/23** 155 - 158
7. **DATGANIAD CYFRIFON 2022/23** 159 - 320
8. **DATGANIAD CYFRIFON CRONFA BENSIWN DYFED CYN-ARCHWILIO 2022-23** 321 - 360
9. **DATGANIAD ARIANNOL AWDURDOD HARBWR PORTH TYWYN 2022-23** 361 - 370
10. **Y DIWEDDARAF YNGHYLCH AR CYNLLUN ARCHWILIO MEWNOL 2022/23 A 2023/24** 371 - 380
11. **ADRODDIAD BLYNYDDOL ARCHWILIAD MEWNOL 2022/23** 381 - 398
12. **ASESIAD ANSAWDD ALLANOL O WEITHGAREDD ARCHWILIAD MEWNOL** 399 - 414
13. **SIARTER ARCHWILIO MEWNOL** 415 - 432

14. ADRODDIAD BLYNYDDOL DRAFFT CYNGOR SIR GÂR AR GYFER 2022-23	433 - 646
15. DATGANIAD AWYDD RISG CYNGOR SIR CAERFYRDDIN	647 - 658
16. COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO:-	659 - 662
16 .1 GRWP LLYWIO RHEOLI RISG 11 MAI, 2023	663 - 666
16 .2 PANEL GRANTIAU 3 MAWRTH, 2023	667 - 670
16 .3 DATGANIAD LLYWODRAETHU BLYNYDDOL CAMAU DIWEDDARU 4 EBRILL, 2023	671 - 676
17. LOG GWEITHREDU'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO	677 - 682
18. LLOFNODI YN GOFNOD CYWIR COFNODION CYFARFOD PWYLLGOR LLYWODRAETHU AC ARCHWILIO AR:-	
18 .1 17EG MAWRTH, 2023	683 - 688
18 .2 31AIN MAWRTH, 2023	689 - 692

Pwyllgor Llywodraethu ac Archwilio 14 Gorffennaf 2023

Archwilio Cymru: Diweddariad Cynnydd ar Sicrwydd ac Aseu Risg – Y Sefyllfa Ariannol
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: 1. I nodi canfyddiadau ac argymhellion adroddiad Archwilio Cymru.
Y Rhesymau: Mae gan y Cyngor ddyletswydd i ystyried canfyddiadau adroddiadau rheoleiddio, argymhellion a chynigion i'w gwella.
Angen i'r Cabinet 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. Alun Lenny, Aelod Cabinet dros Adnoddau
Y Gyfarwyddiaeth: Archwilio Cymru Awdur yr Adroddiad: Archwilio Cymru

EXECUTIVE SUMMARY

Audit Wales: Assurance and Risk Assessment Progress Update – Financial position

Audit Wales undertook an assessment of the Council's 2021-22 Financial Position between September and November 2022. The evidence was gathered through interviews and document reviews and included consideration of the Council's financial reserves position, the delivery of planned savings and performance against the planned budget for the year. Whilst the focus of their work was on the 2021-22 financial year, where appropriate, consideration has also been given to later financial information where this helps to contextualise the position.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Mrs Wendy Walters
Prif Weithredwr
Cyngor Sir Gâr
Neuad y Sir
Caerfyrddin
SA31 1JP

1 Cwr y Ddinas
Stryd Tyndall
Caerdydd
CF10 4BZ1 9LJ
Tel / Ffôn: 029 2032 0500
Fax / Ffacs: 029 2032 0600
Textphone / Ffôn testun: 029 2032 0660
info@audit.wales / post@archwilio.cymru

Cyfeirnod:

Dyddiad cyhoeddi: Mai 2023

Annwyl Wendy

Diweddariad Cynnydd ar Sicrwydd ac Asesu Risg – Y sefyllfa ariannol

Yn dilyn ein cyfarfod gyda'r Tîm Rheoli Corfforaethol yn gynharach eleni, fe ddwedom ni y byddem yn adrodd yn ôl yn fwy ffurfiol ar rai agweddau penodol ar ein gwaith sicrwydd ac asesu risg yr ydym wedi ei wneud. Mae'r llythyr hwn yn darparu diweddariad cynnydd ar drefniadau'r Cyngor ar gyfer lleihau carbon.

Fe wnaed y gwaith hwn fel rhan o'n prosiect Sicrwydd ac Asesu Risg (SAR) 2021-22 i helpu i gyflawni dyletswyddau'r Archwilydd Cyffredinol¹.

¹ Mae'r dyletswyddau hyn yn cynnwys dan adran 17 Deddf Archwilio Cyhoeddus (Cymru) 2004 (Deddf 2004). Gall hefyd fod yn sail i astudiaeth ar gyfer gwella gwerth am arian dan adran 41 Deddf 2004, a/neu archwiliad a gynhelir gan yr Archwilydd Cyffredinol dan adran 15 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.

Tudalen 1 o 8 - Diweddariad Cynnydd ar Sicrwydd ac Asesu Risg – Y sefyllfa ariannol - please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

Rydym yn cydnabod bod yr hinsawdd ariannol yn awr ac yn y dyfodol yn gryn her ac yn newid drwy'r amser ac felly mae'r adborth yma'n darparu diweddariad sicrwydd a risg ar adeg benodol mewn perthynas â sefyllfa ariannol y Cyngor ar gyfer 2021-22.

Diweddariad ar y Sefyllfa Ariannol 2021-22

Yr hyn a wnaethom

Fe gynhaliom ni ein hasesiad o Sefyllfa Ariannol y Cyngor yn 2021-22 rhwng mis Medi a mis Tachwedd 2022. Casglwyd y dystiolaeth trwy gyfweiliadau ac adolygiadau o ddogfennau ac roedd yn cynnwys ystyried sefyllfa'r Cyngor o ran ei gronfeydd ariannol wrth gefn, cyflawni arbedion wedi'u cynllunio a pherfformiad yn erbyn y gyllideb a gynlluniwyd ar gyfer y flwyddyn. Er bod ffocws ein gwaith ar flwyddyn ariannol 2021-22, lle y bo'n briodol, rhoddwyd ystyriaeth hefyd i wybodaeth ariannol ddiweddarach lle mae hyn yn helpu i gyd-destunoli'r sefyllfa.

Fe wnaethom hefyd gyhoeddi [Offeryn Data Cynaliadwyedd Ariannol Llywodraeth Leol](#) ym mis Chwefror 2022 sy'n cynnwys ystod o ddata ariannol ar gyfer cynghorau, parciau cenedlaethol ac awdurdodau tân ac achub yng Nghymru.

Yr hyn a ganfuom

Mae'r Cyngor yn flaenrol wedi dangos cynaliadwyedd ariannol da ac wedi cynllunio ar gyfer parhau i wneud arbedion effeithlonrwydd i gau'r bwlch a adnabuwyd o ran cyllid yn y dyfodol. Fodd bynnag, mae cyflawni ei arbedion wedi'u cynllunio yn y dyfodol mewn hinsawdd ariannol fwyfwy heriol yn risg barhaus sylweddol i'r Cyngor

Strategaeth ariannol

Cyflwynwyd Strategaeth Cyllideb Refeniw (SCR) y Cyngor ar gyfer y cyfnod rhwng 2022-23 a 2024-25 i'r Cabinet ym mis Chwefror 2022. Roedd hon yn dangos cyllideb wariant ar gyfer 2022-23 o £419.746 miliwn, i fyny o'r ffigwr o £388.743 yn 2021-22. Gydag arbedion effeithlonrwydd wedi'u cynnwys, fe ostyngodd y ffigyrau hyn i £416.079 miliwn a £386.232 miliwn yn y drefn honno.

Cyn cyhoeddi SCR mis Chwefror 2022, fe gynhaliodd y Cyngor ddigwyddiadau ymgynghori â'r cyhoedd a sesiynau gydag Aelodau, Pwyllgorau Craffu a Chynghorau Tref a Chymuned.

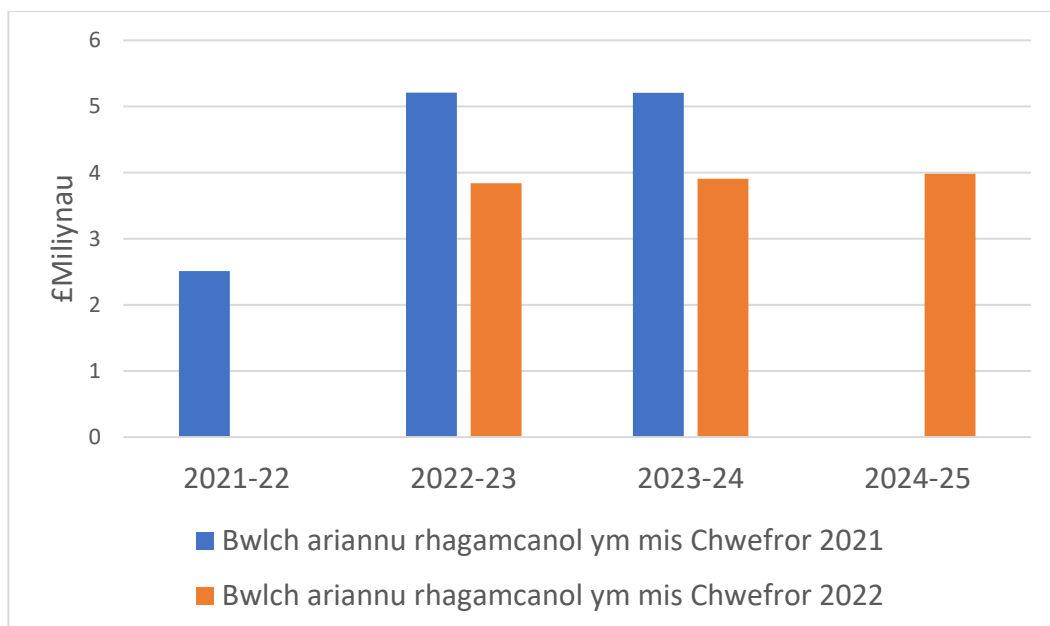
Ar gyfer SCR mis Chwefror 2022, fe bennodd y Cyngor ffactorau chwyddiannol ar 4% yn ei gyllideb ddrafft, ffigwr a oedd islaw rhagolygon Banc Lloegr ar gyfer cyfradd frig o 7% yn ystod 2022-23.

Dim ond i wariant y cymhwyswyd y ffigwr hwn o 4%. Pennwyd cyfradd o 2.5% ar gyfer codiadau mewn incwm, gan adlewyrchu'r pwysau a oedd eisoes yn wynebu aelwydydd a thrigolion.

Mae cyllidebau hefyd yn tybio y bydd staff y Cyngor ac athrawon yn cael codiad cyflog o 4% yn ystod 2023-24.

Mae **Arddangosyn 1** isod yn dangos y bwloch ariannu rhagamcanol, fel a amlinellwyd yn Strategaethau Cyllideb Refeniw mis Chwefror 2021 a mis Chwefror 2022. Ar adeg ysgrifennu, mae SCR mis Chwefror 2022 yn dangos bod y Cyngor yn rhagamcanu y bydd ei fwloch ariannu'n llai yn 2022-23 a 2023-24 na'r bylchau a ragamcanwyd yn SCR mis Chwefror 2021.

Arddangosyn 1: O ran y sefyllfa ym mis Chwefror 2022, roedd y bwloch ariannu yr oedd y Cyngor yn ei ragamcanu yn 2023-24 yn £3.9 miliwn, sef £1.3 miliwn yn is na'r ffigwr a ragamcanwyd ym mis Chwefror 2021 ar gyfer yr un flwyddyn ariannol



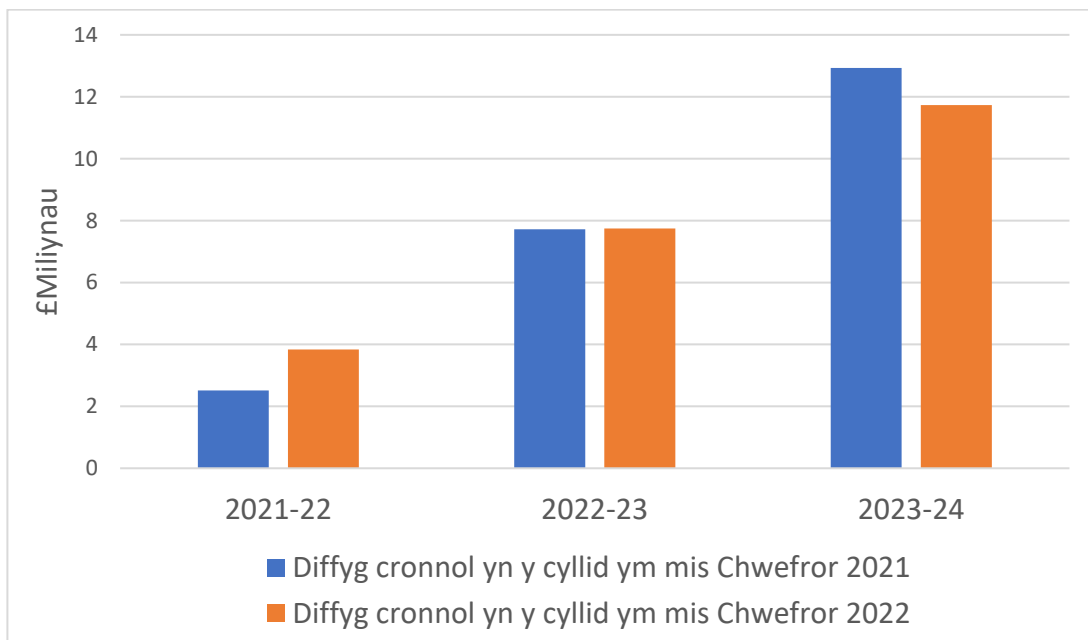
Mae SCR mis Chwefror 2022 yn dangos y rhagamcanir sefyllfa well yn y dyfodol mewn perthynas â bwlch ariannu'r Cyngor, o'i gymharu â SCR mis Chwefror 2021.

Erbyn diwedd blwyddyn ariannol 2023-24, mae'r bwlch ariannu rhagamcanol yn £11.729 miliwn (dros dair blynedd). Mae hyn yn cymharu â'r ffigwr yn SCR mis Mawrth 2021 o £12.928 miliwn (ar gyfer yr un tair blynedd ariannol).

Mae'r sefyllfa well a amlinellwyd yn SCR mis Chwefror 2022 i'w phriodoli i nifer o ffactorau, gan gynnwys:

- Ailgyfrifo cost y cynnydd mewn Yswiriant Gwladol, sy'n golygu bod ei effaith £500,000 yn llai
- Cynnydd yn yr Ardoll Tân
- Bu cynnydd yn setliad y Grant Cynnal Refeniw (£311 miliwn) o'i gymharu â'r £290 miliwn a ragwelwyd

Arddangosyn 2: O ran y sefyllfa ym mis Chwefror 2022, roedd y Cyngor yn rhagweld diffyg cronol yn y cyllid o £11.729 miliwn erbyn 2023-24 - £1.2 miliwn yn is na'r ffigwr a ragwelwyd ym mis Chwefror 2021 ar gyfer yr un flwyddyn ariannol



Cronfeydd wrth gefn defnyddiadwy

Er bod cost net gwasanaethau wedi aros yn debyg yn 2019-20 a 2020-21, mae cyfanswm y cronfeydd wrth gefn defnyddiadwy wedi cynyddu bob blwyddyn rhwng 2016-17 a 2020-21. Ar ddiwedd blwyddyn ariannol 2020-21, roedd gan y Cyngor gyfanswm cronfeydd wrth gefn defnyddiadwy o £134 miliwn (mae hyn yn cynnwys cronfeydd wrth gefn Wedi'u Clustnodi, cronfeydd wrth gefn ysgolion a balansau cyffredinol). Mae hynny'n cyfateb i 36.1% o gost net gwasanaethau ar gyfer y flwyddyn ariannol honno, y drydedd ganran uchaf ar gyfer yr holl gynghorau yng Nghymru.

Yn SCR mis Chwefror 2022, dywedodd y Cyngor '...er na ddylai'r defnydd o gronfeydd wrth gefn i gefnogi cyllidebau blynyddol gael ei ddiystyru'n ddiseremoni, rhaid ei drin â phwyll'.

Cyflawnwyd y cynnydd hwn yng nghyfanswm y cronfeydd wrth gefn defnyddiadwy trwy gyfuniad o gyllid gan Lywodraeth Cymru a oedd naill ai'n gyllid na chynlluniwyd ar ei gyfer neu'n gyllid o ffrydiau ariannu sydd wedi cael eu dirwyn i ben, a thrwy danwariannau gan wasanaethau.

Mae'n annhebygol y bydd cronfeydd wrth gefn defnyddiadwy'n parhau i gynyddu mewn blynyddoedd ariannol yn y dyfodol o ystyried y rhagolygon ariannol a'r pwysau a wynebir gan y Cyngor.

Arddangosyn 3: Er bod cost net gwasanaethau wedi codi dim ond £33 miliwn dros y pedair blynedd ariannol ddiwethaf, mae cyfanswm y cronfeydd wrth gefn defnyddiadwy wedi codi bron £75 miliwn yn yr un cyfnod – cynnydd o 58%

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 ²
Cost Net Gwasanaethau (£Miliynau)	350.93	355.17	373.18	373.89	371.53	388.981
Cyfanswm Cronfeydd Wrth Gefn Defnyddiadwy (£Miliynau)	85.15	92.44	93.9	100.84	134.11	167.487

² Cymerwyd ffigurau ar gyfer 2021-22 o'r Datganiad Cyfrifon (Wedi'u cyhoeddi yn amodol ar gael eu Harchwilio)

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 ²
Cyfanswm Cronfeydd Wrth Gefn Defnyddiadwy fel canran o gost net gwasanaethau (%)	24.3	26.0	25.2	27.0	36.1	43.0
Safle'r cronfeydd wrth gefn defnyddiadwy fel canran o gostau net o'i gymharu â holl gynghorau Cymru	5th	5th	5th	4th	3rd	N/A

Cyflawni arbedion

Fe wnaethom adrodd ym mis Hydref 2021 fod y modd y mae'r Cyngor yn cyflawni ei arbedion wedi'u cynllunio wedi dirywio.

Yn 2020-21, cyflawnodd y Cyngor 51% o'i arbedion wedi'u cynllunio; fodd bynnag, hon oedd blwyddyn gyntaf y pandemig. Hon oedd yr ail flwyddyn ariannol o'r bron pan fu gostyngiad yng nghanran yr arbedion wedi'u cynllunio a gyflawnwyd.

Yn 2021-22, fe adolygodd y Cyngor ei arbedion wedi'u cynllunio ar gyfer y flwyddyn ariannol honno. £5.930 miliwn oedd ei darged blaenorol ar gyfer arbedion yn 2021-22, ond cafodd hwn ei addasu ym mhapur y Cabinet ym mis Chwefror 2021 i £2.511 miliwn. Cafodd y targed hwn ei leihau oherwydd setliad gwell gan Lywodraeth Cymru, cyllid argyfwng ychwanegol a ddarparwyd gan Lywodraeth Cymru, a chydabyddiaeth bod y capasiti i gyflawni arbedion yn ystod pandemig yn llai o lawer.

Mae targedau arbedion wedi'u cynllunio ar gyfer 2022-23 a 2023-24 wedi aros yn ddigyfnewid, ar £5.209 miliwn yn 2022-23 a £5.208 miliwn yn 2023-24.

Roedd y newidiadau a wnaed ar gyfer 2021-22 yn cwmpasu pum maes gwasanaeth, gyda'r mwyafrif yn cael eu dyrannu fel a ganlyn:

- £979,000 i'r adran Addysg a Phlant
- £1.495 miliwn i'r adran Cymunedau
- £699,000 i adran yr Amgylchedd

Fel a nodir isod, roedd sefyllfa net y Cyngor yn un o danwariant yn erbyn gwariant wedi'i gynllunio yn 2021-22.

Oherwydd effaith ariannol COVID, o ran bod y Cyngor wedi cael cyllid na chynlluniwyd ar ei gyfer ac atal darpariaeth am y tro neu leihau'r ddarpariaeth gan rai gwasanaethau, mae'n anodd deall a gyflawnwyd yr arbedion wedi'u cynllunio yn 2021-22.

Perfformiad yn erbyn y gyllideb

Cafodd Adroddiad Monitro Cyllideb Refeniw 2021-22 gan y Pennaeth Gwasanaethau Ariannol ei gyflwyno i'r Cabinet ar 25 Gorffennaf 2022. Roedd yr adroddiad hwn yn dangos tanwariant ar lefel adrannol o £5.345 miliwn. Ar ôl ystyried codiannau cyfalaf a'r symudiad mewn cronfeydd wrth gefn Wedi'u Clustnodi ac Adrannol, roedd y sefyllfa net ar gyfer gwasanaethau'r Cyngor yn danwariant o £1.433 miliwn.

Mae'r adroddiad yn amlinellu mai'r prif resymau dros y tanwariant yn 2021-22 oedd:

- bod rhai gwasanaethau wedi cael eu hatal am y tro neu eu lleihau oherwydd y cyfyngiadau symud, gan arwain at lai o wariant;
- prinderau staffio, a arweiniodd at danwariant ar gyflogau;
- defnyddio tanwariant cyfalaf ar draws gwahanol feysydd yn y gyllideb; a
- chyllid o Gronfa Galedi Llywodraeth Cymru a ffrydiau cyllid grant ychwanegol eraill.

Er mai tanwariant oedd y sefyllfa diwedd blwyddyn ar gyfer 2021-22, dim ond trwy ddefnyddio cronfeydd wrth gefn a chyllid anghylchol gan Lywodraeth Cymru y cyflawnwyd y sefyllfa hon.

Yn arbennig, byddai pwysau ar wasanaethau yn yr adrannau Cymunedau ac Addysg a Phlant wedi arwain at orwariant oni bai am gyllid o Gronfa Galedi Llywodraeth Cymru a nifer o swyddi gwag.

Pwysau yn y dyfodol

Mae setliadau cyllid dangosol Llywodraeth Cymru ar sail Cymru gyfan o 3.5% a 2.4% yn y drefn honno ar gyfer 2023-24 a 2024-25 yn darparu rhywfaint o sicrwydd ynghylch cyllid dros y tymor canolig. Fodd bynnag, bydd cynllunio ariannol tymor canolig yn dal i ddibynnu ar ystod o dybiaethau, ac ar y cyd â'r dirwedd economaidd-gymdeithasol newidiol yn y cyfnod hwn o ansicrwydd economaidd sylweddol, mae'n golygu y bydd cynllunio ar gyfer cydnerthedd ariannol a chylchoedd y gyllideb yn y dyfodol yn dal i fod yn gryn her i gynghorau.

Ar 3 Hydref 2022, fe gyflwynodd y Cyfarwyddwr Gwasanaethau Corfforaethol adroddiad i'r Cabinet a oedd yn diweddar CATC mis Chwefror 2022. Roedd yr adroddiad hwn yn nodi bod llawer o'r tybiaethau a wnaed ym mis Chwefror 2022 wedi cael eu goddiweddyd gan ddigwyddiadau mwy diweddar, a bod amgylchiadau newydd wedi dod i'r amlwg ers hynny, y maent i gyd yn golygu bod angen i'r tybiaethau yn y model ariannol a wnaed ym mis Chwefror 2022 gael eu hadolygu.

Ceir ansicrwydd mawr yn awr ynglŷn â lefel setliad ariannol Llywodraeth Cymru ar gyfer y cyfnod o 2022-23 ymlaen a bydd y gyfradd chwyddiant debygol yn llawer uwch nag a ragwelwyd. Bydd codiadau llym ym mhrisiau ynni'n effeithio ar gostau trafnidiaeth yn ogystal â chyflenwadau gwresogi a thrydan. Bydd y codiadau hyn yn effeithio ar y Cyngor a thrigolion.

Bydd yr argyfwng costau byw ehangach yn effeithio ar drigolion, a allai gael effaith ddilynol ar daliadau i'r Cyngor, yn enwedig taliadau'r dreth gyngor. Gallai'r Cyngor weld gostyngiad yn yr incwm y mae wedi cynllunio ar ei gyfer o'r ffynonellau hyn.

Mae arian cymorth a gafwyd gan Lywodraeth Cymru i liniaru materion a oedd yn gysylltiedig â COVID yn debygol o ddod i ben yn 2022-23, yn arbennig Cronfa Galedi Llywodraeth Cymru, a ddaeth i ben ym mis Mawrth 2022. Mae'r gronfa hon wedi helpu i gefnogi cyllid y Cyngor yn ystod y ddwy flynedd ariannol ddiwethaf.

Yn gywir,

Archwilio Cymru

Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023

**DIWEDDARIAD CYNNYDD ASESU SICRWYDD A RISG – LLEIHAU
CARBON**

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

1. I nodi canfyddiadau ac argymhellion adroddiad Archwilio Cymru.
2. I nodi ymateb Cyngor Sir Gâr i argymhellion yr adroddiad.

Y Rhesymau:

Mae'n ddyletswydd ar y Cyngor i ystyried canfyddiadau, argymhellion a chynigion i wella adroddiadau rheoleiddio.

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

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

Cyng. Aled Vaughan Owen, Aelod Cabinet dro Newid Hinsawdd, Datgarboneiddio a Chynaliadwyedd

Y Gyfarwyddiaeth:

Lle a Seilwaith

Enw Pennaeth y Gwasanaeth:

Rhodri Griffiths

Awdur yr Adroddiad:

Archwilio Cymru

Swyddi:

Pennaeth Lle a Chynaliadwyedd

Rhifau ffôn:

Cyfeiriadau E-bost:

RDGriffiths@sirgar.gov.uk

EXECUTIVE SUMMARY

Assurance and Risk Assessment Progress Update – Carbon Reduction

Audit Wales undertook an assessment of the Council's arrangements to develop and deliver its Decarbonisation Plan between May and August 2022. They gathered evidence through interviews, document reviews and the Council's returned Call for Evidence for the Audit Wales Decarbonisation Baseline Review.

The report includes one recommendation for the Council:

R1 In order to meet its net zero ambition the Council needs to fully cost its action plan and ensure that it is aligned with its Medium-Term Financial Plan.

The Council has outlined its response to that recommendation in the Council response form.

DETAILED REPORT ATTACHED?	YES 1. Audit Wales Report 2. Carmarthenshire response
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IMPLICATIONS

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

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

24 Cathedral Road / 24 Heol y Gadeirlan
Cardiff / Caerdydd
CF11 9LJ
Tel / Ffôn: 029 2032 0500
Fax / Ffacs: 029 2032 0600
Textphone / Ffôn testun: 029 2032 0660
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

Reference: 3213A2022

Date issued: October 2022

Dear Wendy

Assurance and Risk Assessment Progress Update – Carbon Reduction

Following on from our meeting with Corporate Management Team earlier this year we said that we would more formally feedback on some specific aspects of our assurance and risk assessment work that we have undertaken. This letter provides a progress update on the Council's arrangements for carbon reduction.

This work was undertaken as part of our 2021-22 Assurance and Risk Assessment project to help discharge the Auditor General's duties¹.

¹ These duties include under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act). It may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Well-being of Future Generations (Wales) Act 2015.

This feedback provides a point in time assurance and risk progress update on the Council's arrangements in this area. Overall, we found that:

The Council demonstrates a strong organisational commitment to carbon reduction and has a published action plan, but this plan is not costed and does not identify the funding required to deliver all the activity within the plan

Context

In July 2022, the Auditor General published Public Sector Readiness for Net Zero Carbon by 2030, which looked at decarbonisation actions in 48 public bodies, including all councils. This report found uncertainty that the collective ambition for a net zero public sector by 2030 will be met. Our work identified significant, common barriers to progress that public bodies must collectively address to meet the collective ambition. We found that while public bodies are demonstrating commitment to carbon reduction, they must now significantly ramp up their activities, increase collaboration and place decarbonisation at the heart of their day-to-day operations and decisions.

In the report, the Auditor General makes the following five calls for action from public bodies:

- Strengthen your leadership and demonstrate your collective responsibility through effective collaboration;
- Clarify your strategic direction and increase your pace of implementation;
- Get to grips with the finances you need;
- Know your skills gaps and increase your capacity; and
- Improve data quality and monitoring to support your decision making.

The following paragraphs set out the findings of our local audit work on the Council's decarbonisation action plan. These findings sit within the wider context of the Auditor General's July 2022 report that calls for increased pace and stronger leadership across Wales in reducing carbon emissions.

What we looked at

We undertook an assessment of the Council's arrangements to develop and deliver its Decarbonisation Plan between May and August 2022. We gathered evidence

through interviews, document reviews and the Council's returned Call for Evidence for our Decarbonisation Baseline Review.

What we found

The Council declared a climate emergency in February 2019 and published its plan, 'Route towards becoming a Net Zero Carbon Local Authority by 2030' (the Net Zero Plan) in 2020. This Net Zero Plan clearly sets out the Council's ambitions in this area. The desire to achieve net zero by 2030 is also included in its Cabinet Vision Statement 2022–2027 and in the Council's Corporate Plan.

Currently, the Council has not costed this plan. Without a costed action plan that clearly defines the activity and funding required to reach net zero, and that is aligned to its Medium-Term Financial Plan, there is a significant risk that the Council will not meet the Welsh Government target of net zero emissions by 2030.

The Council has clear political and executive structures in place that reflect its organisational commitment to carbon reduction. This includes a new Cabinet portfolio of Climate Change, Decarbonisation and Sustainability. This role is designed to provide the political leadership for this agenda. The Council has a Decarbonisation Steering Group which brings together different service areas. This group is responsible for setting and monitoring targets and identifying funding streams to support delivery of projects. It has lead officers in place and clear reporting lines through to the Council's Corporate Management Team. As part of the Climate Emergency declaration, the Council also proposed to set up a cross-party advisory panel to be chaired by the relevant Cabinet Member. The Council's new Head of Service role, Head of Place and Sustainability, has been given corporate lead responsibility for this agenda and the Council has funded four officer posts to support its carbon reduction work and the wider climate change agenda.

Activity that contributes to reducing carbon emissions features in a number of the Council's department business plans. Becoming a net zero carbon authority by 2030 is one of three strategic priorities for its Environment Department. Two of the significant contributory Council services that it has identified as needing to reduce carbon emissions are fleet management and the household waste collection service.

The Council is working with other organisations on decarbonisation. The Chief Executive sits on the national Local Government Decarbonisation Strategy Panel as the regional representative. Seven of the actions listed in the Council's Net Zero Plan focus on collaboration with Welsh Government, the Public Service Board, Swansea Bay City Deal, and private and third sector partners.

The Council is engaging with Councillors and officers on its carbon reduction agenda. Training on climate change has been provided to Councillors, and it is also developing a carbon literacy session. Both sessions will also be made available to officers too. This training is being supported by internal engagement and assurance sessions which are designed to support buy-in from services to corporate priorities that will reduce carbon emissions. The Council is also engaging with staff through briefing notes and seminars to raise awareness and understanding of this agenda and the activity being undertaken by the Council in this area.

The Council has clear reporting and monitoring arrangements in place for its Net Zero Plan. The Council has produced annual progress reports in both 2021 and 2022. These reports included emissions data which is reported to Welsh Government, and progress against actions. The Council's Corporate Strategy, which includes its carbon net zero ambitions within the Environment objective, states that all action plans included will be monitored and reported on a quarterly basis to Management Teams, Cabinet and Scrutiny Committees. The Council's carbon reduction activity features heavily within the environment objective.

Actions included in the Council's Net Zero Plan feed into the objectives included in its departmental business plans. All objectives include a timeline for progress and achievement, and a corporate owner. The objectives include individual actions supporting them eg identifying land holdings for potential renewable energy development and engaging with schools to support local de-carbonisation.

The Council has included net zero carbon in its Corporate Risk Register. The high level risk identified is, 'failure to deliver the Council's commitment to become a net zero carbon local authority by 2030'. The Council's Risk Register, in February 2022, measured the uncontrolled risk rating as 'significant' and the current risk rating as 'high'.

Recommendations

Exhibit 1 recommendations

The table below sets out the recommendation that we have identified for the Council following this review

Recommendation
R1 In order to meet its net zero ambition the Council needs to fully cost its action plan and ensure that it is aligned with its Medium-Term Financial Plan.

Yours sincerely,

Audit Wales

Mae'r dudalen hon yn wag yn fwriadol

Council Response Form

Council action planned in response to the recommendations issued by Audit Wales

Council: Carmarthenshire County Council

Report title: Assurance and Risk Assessment Progress Update – Carbon Reduction

Issue date: October 2022

Document reference: 3213A2022

Ref	Recommendation	Council action planned in response to the recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
R1	In order to meet its net zero ambition the Council needs to fully cost its action plan and ensure that it is aligned with its Medium-Term Financial Plan.	The Council proposes to fully cost its action plan and ensure that it is aligned with its Medium-Term Financial Plan.	April 2023	Kendal Davies

Mae'r dudalen hon yn wag yn fwiadol

Pwyllgor Llywodraethu ac Archwilio 14 Gorffennaf 2023

Y Pwnc:

Cynllun Archwilio 2023 – Cyngor Sir Caerfyrddin

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

Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

I dderbyn adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Y rheswm/rhesymau dros yr argymhelliad:

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

Angen ymgynghori â'r Pwyllgor Craffu perthnasol NAC OES

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

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

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Awdur yr Adroddiad:

Archwilio Cymru

Governance & Audit Committee

14 July 2023

2023 Audit Plan – Carmarthenshire County Council

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.

This Detailed Audit Plan specifies the external Auditor's statutory responsibilities and to fulfil the obligations under the Code of Audit Practice.

It sets out the work intended to be undertaken to address the audit risks identified and other key areas of focus during 2023.

It also sets out the estimated audit fee, details of the audit team and key dates for delivering the audit team's activities and planned outputs.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Cyngor Sir Caerfyrddin – Cynllun Archwilio Manwl 2023

Blwyddyn archwilio: 2023

Dyddiad cyhoeddi: Mehefin 2023

Cyfeirnod y ddogfen: 3609A2023



Paratowyd y ddogfen hon fel rhan o'r gwaith a gyflawnir yn unol â swyddogaethau statudol. Ceir rhagor o wybodaeth yn ein [Datganiad o Gyfrifoldebau](#).

Archwilio Cymru yw'r enw cyfunol anstatudol ar gyfer Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân â'u swyddogaethau cyfreithiol eu hunain fel y disgrifir uchod. Nid yw Archwilio Cymru yn endid cyfreithiol ac nid oes ganddi unrhyw swyddogaethau.

Ni dderbynnir unrhyw gyfrifoldeb gan yr Archwilydd Cyffredinol, staff Swyddfa Archwilio Cymru na, pan fo hynny'n gymwys, yr archwilydd penodedig mewn cysylltiad ag unrhyw aelod, cyfarwyddwr, swyddog neu weithiwr arall yn eu rhinwedd unigol nac i unrhyw drydydd parti.

Os gwneir cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer a ddisgwylir gan awdurdodau cyhoeddus wrth ymdrin â cheisiadau, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn cysylltiad â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru, Swyddfa Archwilio Cymru a, pan fo hynny'n berthnasol, yr archwilydd penodedig yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu ailddefnyddio'r ddogfen hon i Swyddfa Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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

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

Ynglŷn ag Archwilio Cymru

Ein nodau a'n huchelgeisiau

Rhoi Sicrwydd



i bobl Cymru bod arian cyhoeddus yn cael ei reoli'n dda

Egluro



sut mae arian cyhoeddus yn cael ei ddefnyddio a sut mae'n diwallu anghenion pobl

Ysbrydoli



a grymuso'r sector cyhoeddus yng Nghymru i wella



Manteisio'n llawn ar ein persbectif, ein harbenigedd a'n dyfnder mewnwelediad unigryw



Cryfhau ein sefyllfa fel llais awdurdodol, dibynadwy ac annibynnol



Cynyddu ein gwelededd, ein dylanwad a'n perthnasedd



Bod yn sefydliad enghreifftiol ar gyfer y sector cyhoeddus yng Nghymru a thu hwnt

Cynnwys

Cyflwyniad	5
Cipolwg ar eich archwiliad	8
Perthnasedd datganiadau ariannol	9
Risgiau sylweddol i ddatganiadau ariannol	10
Meysydd eraill y bydd y gwaith archwilio yn canolbwyntio arnynt	11
Amserlen archwilio datganiadau ariannol	13
Gwaith archwilio perfformiad arfaethedig	14
Ardystio hawliadau a ffurflenni grant	15
Swyddogaethau archwilio statudol	15
Ffi a'r tîm archwilio	16
Ansawdd archwilio	18
Atodiadau	
Atodiad 1 – newidiadau allweddol i Safon Ryngwladol ar Archwilio 315 a'u heffaith	19

Cyflwyniad

Rwyf bellach wedi cwblhau fy ngwaith cynllunio i raddau helaeth.

Mae'r Cynllun Archwilio Manwl yn nodi fy nghyfrifoldebau statudol fel eich archwilydd allanol ac i gyflawni fy rhwymedigaethau o dan y Cod Ymarfer Archwilio.

Mae'n nodi'r gwaith y mae fy nhîm yn bwriadu ei wneud i fynd i'r afael â'r risgiau archwilio a nodwyd a meysydd allweddol eraill y canolbwyntir arnynt yn ystod 2023.

Mae hefyd yn nodi fy ffi archwilio amcangyfrifedig, manylion fy nhîm archwilio a dyddiadau allweddol ar gyfer cyflawni gweithgareddau ac allbynnau arfaethedig fy nhîm archwilio.



Adrian Crompton

Archwilydd
Cyffredinol Cymru

Fy nghyfrifoldebau archwilio

Rwyf yn cwblhau gwaith bob blwyddyn er mwyn cyflawni'r dyletswyddau canlynol:

- rwyf yn archwilio datganiadau ariannol Cyngor Sir Caerfyrddin (y Cyngor) i sicrhau y rhoddir cyfrif priodol am arian cyhoeddus.
- rhaid i'r Cyngor roi trefniadau ar waith i gael gwerth am arian am yr adnoddau y mae'n eu defnyddio, ac mae'n rhaid imi fod wedi fy modloni ei fod wedi gwneud hyn.
- mae angen i'r Cyngor gydymffurfio â'r egwyddor datblygu cynaliadwy wrth bennu a chymryd camau i gyflawni ei amcanion llesiant. Mae'n rhaid i'r Archwilydd Cyffredinol asesu i ba raddau y mae'n gwneud hyn.

Archwiliad o'r datganiadau ariannol

Mae'n ofynnol imi gyflwyno tystysgrif ac adrodd ar eich datganiadau ariannol sy'n cynnwys barn ar eu 'gwirionedd a'u tegwch' ac asesiad ynghylch a yw'r Adroddiad Naratif a'r Datganiad Llywodraethu Blynyddol yn cael ei baratoi yn unol â Chod y Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth a'r canllawiau perthnasol ac yn gyson â'ch datganiadau ariannol a'm gwybodaeth am yr Awdurdod.

Yn ychwanegol at fy nghyfrifoldebau dros archwilio datganiadau ariannol y Cyngor, rwyf hefyd yn gyfrifol am:

- ardystio ffurflen i Lywodraeth Cymru sy'n darparu gwybodaeth am y Cyngor i gefnogi'r gwaith o baratoi Cyfrifon y Llywodraeth Gyfan;
- ymateb i gwestiynau a gwrthwynebiadau ynghylch y cyfrifon oddi wrth etholwyr lleol (codir ffioedd ychwanegol am y gwaith hwn, os bydd angen);
- archwilio cyfrifon Cyd-bwyllgor Bargen Dinas-Ranbarth Bae Abertawe a Chronfa Bensiwn Dyfed (paratowyd cynlluniau archwilio ar wahân ar gyfer archwilio'r rhain);
- cynnal archwiliad annibynnol o'r Ffurflenni Blynyddol ar gyfer Awdurdod Harbwr Porth Tywyn, Cyd-bwyllgor Partneriaeth Pensiwn Cymru a Chyd-bwyllgor Corfforaethol De-orllewin Cymru; ac
- ardystio nifer o hawliadau am grantiau a ffurflenni grant fel y cytunwyd gyda'r cyrff cyllido.

Nid wyf yn ceisio cael sicrwydd llwyr ynghylch gwirionedd a thegwch y datganiadau ariannol a'r nodiadau cysylltiedig ond rwy'n mabwysiadu cysyniad perthnasedd. Fy nod yw nodi camddatganiadau perthnasol, hynny yw, y rhai a allai beri i'r sawl sy'n darllen y cyfrifon gael ei gamarwain. Nodir y lefelau pan fyddaf yn barnu camddatganiadau o'r fath i fod yn berthnasol yn ddiweddarach yn y cynllun hwn.

Byddaf hefyd yn cyflwyno adroddiad drwy eithriad ar nifer o faterion a nodir yn fanylach yn ein [Datganiad o Gyfrifoldebau](#).

Ni orfodwyd unrhyw gyfyngiadau arnaf o ran cynllunio cwmpas yr archwiliad hwn.

Gwaith archwilio perfformiad

Rwyf yn cynnal rhaglen o waith archwilio perfformiad i gyflawni fy nyletswyddau¹ fel Archwilydd Cyffredinol mewn cysylltiad â gwerth am arian a datblygu cynaliadwy.

Bydd fy rhaglen archwilio perfformiad lleol yn parhau i gael ei darparu drwy gyfuniad o Brosiect Asesu Sicrwydd a Risg, prosiectau lleol pwrpasol a phrosiectau thematig sy'n archwilio'r risgiau sy'n gyffredin i bob cyngor.

Cynhelir y rhan fwyaf o'm gwaith archwilio perfformiad gan ddefnyddio safonau archwilio Sefydliad Rhyngwladol Sefydliadau Archwilio Goruchaf (INTOSAI). Sefydliad ambarél byd-eang ar gyfer y gymuned archwilio perfformiad yw Sefydliad Rhyngwladol Sefydliadau Archwilio Goruchaf. Sefydliad anllywodraethol yw ef sydd â statws ymgynghorol arbennig gyda Chyngor Ymchwil Economaidd a Chymdeithasol y Cenhedloedd Unedig.

¹ Pan fyddwn yn ymgymryd â gwaith archwilio o dan ein pwerau a'n dyletswyddau statudol, mae'n bosibl y byddwn yn casglu gwybodaeth gan gyrrff cyhoeddus sy'n cynnwys rhywfaint o ddata personol. Mae ein hysbysiad prosesu teg archwilio cyffredinol yn esbonio'r hyn a wnawn â data personol, a sut y gallwch gysylltu â'n Swyddog Diogelu Data.

Cipolwg ar eich archwiliad



Bydd fy archwiliad o ddatganiadau ariannol yn canolbwyntio ar eich risgiau a meysydd pwyslais eraill

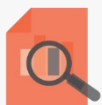
Mae fy nghynllun archwilio wedi nodi'r risgiau canlynol:

Risgiau sylweddol i ddatganiadau ariannol

- Risg o Wrth-wneud gan y Rheolwyr

Meysydd eraill y bydd y gwaith archwilio yn canolbwyntio arnynt

- Priso datgeliadau cronfa bensiwn
- Priso tir ac adeiladau



Bydd fy archwiliad o berfformiad yn cynnwys:

- Asesu Sicrwydd a Risg gan gynnwys gwaith dilynol
- Adolygiadau thematig
 1. Cynaliadwyedd ariannol llywodraeth leol
 2. Comisiynu a rheoli contractau



Perthnasedd

Perthnasedd

£7.05 miliwn

Trothwy adrodd

£353,000

Perthnasedd datganiadau ariannol



Perthnasedd £7.05 miliwn

Fy nod yw nodi a chywiro camddatganiadau perthnasol, hynny yw, y rhai a allai achosi i'r sawl sy'n darllen y cyfrifon gael ei gamarwain.

Cyfrifir perthnasedd gan ddefnyddio:

- Gwariant gros 2021–22 sef £705.183 miliwn
- Canran perthnasedd o 1%

Rwyf yn adrodd unrhyw gamddatganiad sy'n fwy na lefel ddibwys (a bennir ar berthnasedd o 5% h.y. £353,000) i'r rhai sy'n gyfrifol am lywodraethu.



Meysydd o ddiddordeb penodol

Ceir rhai meysydd o'r cyfrifon a allai fod yn bwysicach i ddefnyddiwr y cyfrifon ac rydym wedi pennu lefel perthnasedd is ar gyfer y rhain:

- Adroddiad cydnabyddiaeth £1,000
- Datgeliadau partïon cysylltiedig £10,000 (Unigolion), £7.05 miliwn (Cyrrff Eraill)

Risgiau sylweddol i ddatganiadau ariannol

Nodir risgiau sylweddol o gamddatganiad perthnasol y mae'r asesiad o risg cynhenid ar eu cyfer yn agos at ben uchaf y sbectwm risg cynhenid neu'r rhai sydd i'w trin fel risg sylweddol yn unol â gofynion Safonau Rhyngwladol ar Archwilio eraill. Mae'r Safonau Rhyngwladol ar Archwilio yn gofyn i ni roi mwy o sylw ar y risgiau sylweddol hyn.

Arddangosyn 1: risgiau sylweddol i ddatganiadau ariannol

Risg sylweddol	Ein hymateb arfaethedig
<p>Risg o Wrth-wneud gan y Rheolwyr Mae'r risg o wrth-wneud rheolaethau gan y rheolwyr yn bresennol ym mhob endid. Oherwydd y ffordd anrhagweladwy y gallai gwrth-wneud o'r fath ddigwydd, ystyrir ei fod yn risg sylweddol [Safon Ryngwladol ar Archwilio 240.32-33].</p>	<p>Bydd y tîm archwilio yn:</p> <ul style="list-style-type: none">• profi priodoldeb cofnodion cyfnodolion ac addasiadau eraill a wnaed wrth baratoi'r datganiadau ariannol;• adolygu amcangyfrifon cyfrifyddu ar gyfer rhagfarn;• gwerthuso'r rhesymeg dros unrhyw drafodiadau arwyddocaol y tu allan i gwrs busnes arferol.

Meysydd eraill y bydd y gwaith archwilio yn canolbwyntio arnynt

Cyflwynaf risgiau eraill o gamddatganiad perthnasol a nodwyd. Er na phenderfynwyd eu bod yn risgiau sylweddol fel yr uchod, hoffwn eu dwyn i'ch sylw.

Arddangosyn 2: meysydd eraill y canolbwyntir arnynt

Risg archwilio	Ein hymateb arfaethedig
<p>Prisio datgeliadau'r gronfa bensiwn Mae datgeliadau cronfa bensiwn y Cynllun Pensiwn Llywodraeth Leol (LGPS) fel y'i hadlewyrchir yn y datganiadau ariannol yn amcangyfrif perthnasol. Mae natur yr amcangyfrif hwn yn golygu ei fod yn ddarostyngedig i gryn dipyn o ansicrwydd gan ei fod yn sensitif i addasiadau bach yn y tybiaethau a ddefnyddir i'w gyfrifo</p>	<p>Bydd y tîm archwilio yn:</p> <ul style="list-style-type: none">• gwerthuso'r cyfarwyddiadau a roddwyd gan y rheolwyr i'w harbenigwr rheoli (actiwari) ar gyfer yr amcangyfrif hwn a chwmpas gwaith yr actiwari;• asesu cymhwysra, galluedd a gwrthrychedd yr actiwari a gynhaliodd y prisiau;• asesu cywirdeb a chyflawnder y wybodaeth a roddwyd gan y Cyngor i'r actiwari;• profi cywirdeb datgeliadau'r gronfa bensiwn yn y datganiadau ariannol gyda'r adroddiad actiwaraidd gan yr actiwari; ac• asesu pa mor rhesymol yw'r tybiaethau a wnaed gan yr actiwari drwy edrych ar adroddiad yr actiwari ymgynghorol (arbenigwr yr archwilydd) a chynnal unrhyw weithdrefnau ychwanegol sydd eu hangen.
<p>Prisio tir ac adeiladau Mae cyfrifyddu ar gyfer Eiddo, Offer a Chyfarpar ac Asedau Anniriaethol yn faes heriol o'r cyfrifon. Yn sgil ansicrwydd ynghylch gwerthoedd asedau yn y farchnad ers dechrau'r pandemig a chynnydd mewn costau adeiladu, mae risg y gallai gwerth cario ymlaen asedau a nodir yn y cyfrifon fod yn wahanol iawn i werth cyfredol asedau ar 31 Mawrth 2023. Yn benodol, gallai hyn fod yn wir lle mae asedau wedi cael</p>	<p>Bydd y tîm archwilio yn adolygu rhaglen prisio asedau'r Cyngor er mwyn nodi pryd y cafodd grwpiau unigol o asedau eu prisio a cheisio cadarnhau nad yw prisiau a gynhaliwyd cyn 31 Mawrth 2023 yn wahanol iawn i werth cyfredol asedau ar ddiwedd y flwyddyn.</p>

eu priso ar sail dreigl ac nid ar ddiwedd
y flwyddyn ariannol.

Amserlen archwilio datganiadau ariannol

Nodaf isod ddyddiadau allweddol ar gyfer cyflawni fy ngwaith archwilio cyfrifon ac allbynnau arfaethedig.

Arddangosyn 3: dyddiadau allweddol ar gyfer cyflawni allbynnau arfaethedig

Allbwn arfaethedig	Gwaith a wnaed	Adroddiad wedi'i gwblhau
Cynllun Archwilio Amlinellol 2023	Mawrth 2023	Mawrth 2023
Cynllun Archwilio Manwl 2023	Mawrth – Mai 2023	Mehefin 2023
Gwaith archwilio datganiadau ariannol: <ul style="list-style-type: none">• Archwiliad o'r Adroddiad Datganiadau Ariannol• Barn ar y Datganiadau Ariannol	Gorffennaf – Tachwedd 2023	Tachwedd 2023

Gwaith archwilio perfformiad arfaethedig

Nodaf isod fanylion am fy ngwaith archwilio perfformiad a dyddiadau allweddol ar gyfer cyflawni allbynnau arfaethedig.

Arddangosyn 4: manylion gwaith archwilio perfformiad a dyddiadau allweddol ar gyfer cyflawni allbynnau arfaethedig

Asesu sicrwydd a risg gan gynnwys unrhyw waith dilynol	Prosiect i nodi lefel y sicrwydd archwilio a/neu pan fo angen gwaith archwilio pellach o bosibl yn y dyfodol mewn cysylltiad â risgiau i'r Cyngor yn rhoi trefniadau priodol ar waith i sicrhau gwerth am arian wrth ddefnyddio adnoddau a gweithredu yn unol â'r egwyddor datblygu cynaliadwy. Efallai y bydd y gwaith asesu sicrwydd a risg hwn yn cynnwys unrhyw waith dilynol/olrhain y byddwn yn ei nodi, o bosibl, o'n hadroddiadau archwilio ac argymhellion mewn blynyddoedd blaenorol.	Parhaus
Adolygiad thematig – cynaliadwyedd ariannol llywodraeth leol	Adolygiad o gynaliadwyedd ariannol cynghorau gan gynnwys canolbwyntio ar y gweithredoedd, y cynlluniau a'r trefniadau i bontio bylchau mewn cyllid a mynd i'r afael â phwysau ariannol dros y tymor canolog.	Bydd amserlenni ar gyfer prosiectau unigol yn cael eu trafod gyda chi ac yn cael eu nodi'n fanwl yn y briffiadau ar gyfer prosiectau penodol a gynhrychir ar gyfer pob archwiliad.
Adolygiad thematig – comisiynu a rheoli contractau	Adolygiad sy'n canolbwyntio ar sut mae trefniadau cynghorau ar gyfer comisiynu a rheoli contractau yn cymhwyso ystyriaethau gwerth am arian a'r egwyddor datblygu cynaliadwy.	Bydd amserlenni ar gyfer prosiectau unigol yn cael eu trafod gyda chi ac yn cael eu nodi'n fanwl yn y briffiadau ar gyfer prosiectau penodol a gynhrychir ar gyfer pob archwiliad.

Byddwn yn rhoi'r wybodaeth ddiweddaraf am y rhaglen archwilio perfformiad drwy ein diweddariadau rheolaidd i Swyddogion y Cyngor yn ogystal ag i Bwyllgor Llywodraethu ac Archwilio'r Cyngor pan fydd angen.

Ardystio hawliadau a ffurflenni grant, a swyddogaethau archwilio statudol

Ardystio hawliadau a ffurflenni grant

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

Swyddogaethau archwilio statudol

Yn ogystal ag archwilio'r cyfrifon, mae gennyf gyfrifoldebau statudol am gael cwestiynau ynghylch y cyfrifon a gwrthwynebiadau iddynt gan etholwyr lleol. Nodir y cyfrifoldebau hyn yn Neddf Archwilio Cyhoeddus (Cymru) 2004:

- Adran 30 Arolygu dogfennau a chwestiynau yn ystod archwiliad; ac
- Adran 31 Yr hawl i wneud gwrthwynebiadau yn ystod archwiliad.

Gan fod y gwaith hwn yn adweithiol, nid wyf wedi ei gymryd i ystyriaeth yn y tabl ffioedd isod. Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl ar y pryd.

Ffi a'r tîm archwilio

Ym mis Ionawr 2023, cyhoeddais y [cynllun ffioedd](#) ar gyfer blwyddyn 2023-24 fel y cymeradwywyd gan Bwyllgor Cyllid y Senedd. Mae cynnydd o 4.8% yn fy nghyfraddau ffioedd ar gyfer 2023-24, ar gyfer pwysau chwyddiant. Hefyd, mae cynnydd ychwanegol o 10.2% yn fy ffi archwilio ariannol ar gyfer effaith safon archwilio ddiwygiedig Safon Ryngwladol ar Archwilio 315 ar fy null archwilio ariannol. Nodir rhagor o fanylion am y safon archwilio ddiwygiedig a'r hyn y mae'n ei olygu i'r archwiliad yr ymgymeraf ag ef yn **Atodiad 1**.

Rwyf yn amcangyfrif mai cyfanswm eich ffi archwilio fydd £374,618.

Arddangosyn 5: ffi archwilio

Mae'r tabl hwn yn nodi'r ffi archwilio arfaethedig ar gyfer 2023, yn ôl maes o fewn gwaith archwilio, ochr yn ochr â'r ffi archwilio amcangyfrifedig ar gyfer y llynedd.

Maes archwilio	Ffi arfaethedig (£) ²	Ffi amcangyfrifedig y llynedd (£)
Archwilio'r cyfrifon ³	217,105	188,630
Gwaith archwilio perfformiad ⁴	109,522	103,852
Gwaith ardystio grantiau ⁵	39,000	29,000
Archwilio ffurflen flynyddol Awdurdod Harbwr Porth Tywyn	1,309	1,245
Archwilio ffurflen flynyddol Cyd-bwyllgor Partneriaeth Pensiwn Cymru	5,918	5,660
Archwilio ffurflen flynyddol Cyd-bwyllgor Corfforaethol De-orllewin Cymru	1,764	0
Cyfanswm y ffi	374,618	328,387

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

² Nodiadau: Nid yw'r ffioedd a ddangosir yn y ddogfen hon yn cynnwys TAW, nad yw'n cael ei chodi arnoch.

³ Yn daladwy o fis Tachwedd 2022 hyd fis Hydref 2023.

⁴ Yn daladwy o fis Ebrill 2023 hyd at fis Mawrth 2024.

⁵ Yn daladwy wrth i waith gael ei wneud.

Mae ein ffi archwilio ariannol yn seiliedig ar y rhagdybiaethau canlynol:

- Mae'r canlyniadau archwilio y cytunwyd arnynt yn nodi'r gofynion papur gwaith disgwylidiedig i gefnogi'r datganiadau ariannol ac maent yn cynnwys amserlenni a chyfrifoldebau.
- Ni nodir unrhyw faterion arwyddocaol yn ystod yr archwiliad, heblaw yr hyn a grynhoir yn y cynllun hwn.

Caiff prif aelodau fy nhîm, ynghyd â'u manylion cyswllt, eu crynhoi yn **Arddangosyn 5**.

Arddangosyn 6: fy nhîm archwilio lleol

Enw	Swyddogaeth	Rhif cyswllt	Cyfeiriad e-bost
Derwyn Owen	Cyfarwyddwr Ymgysylltu	02920 320 651	derwyn.owen@archwilio.cymru
Jason Blewitt	Rheolwr Archwilio (Archwilio Ariannol)	02920 320 700	jason.blewitt@archwilio.cymru
Non Jenkins	Rheolwr Archwilio (Archwilio Perfformiad)	02920 320 500	non.jenkins@archwilio.cymru
David Williams	Arweinydd Archwilio (Archwilio Ariannol)	02920 320 500	david.williams@archwilio.cymru
Alison Lewis	Arweinydd Archwilio (Archwilio Perfformiad)	02920 829 314	alison.lewis@archwilio.cymru

Gallaf gadarnhau bod pob aelod o'm tîm yn annibynnol ar y Cyngor a'ch swyddogion. Hefyd, nid ydym yn ymwybodol o unrhyw wrthdaro buddiannau posibl y mae angen i ni eu dwyn i'ch sylw.

Ansawdd archwilio

Mae ein hymrwymiad i ansawdd archwilio yn Archwilio Cymru yn absoliwt. Credwn fod ansawdd archwilio yn ymwneud â gwneud pethau'n iawn y tro cyntaf.

Defnyddiwn fodel tair llinell sicrwydd i ddangos sut yr ydym yn cyflawni hyn. Rydym wedi sefydlu Pwyllgor Ansawdd Archwilio i gydgyssylltu a goruchwyllo'r trefniadau hynny. Gwnawn ein gwaith yn ddarostyngedig i graffu annibynnol gan yr Adran Sicrhau Ansawdd* ac mae ein Cadeirydd yn gweithredu fel cyswllt ar ansawdd archwilio i'n Bwrdd. Am fwy o wybodaeth gweler ein [Hadroddiad Ansawdd Archwilio 2022](#).

Ein Pobl



Ffurir y llinell sicrwydd gyntaf gan ein staff a'n rheolwyr sy'n gyfrifol yn unigol ac ar y cyd am gyflawni'r safonau o ansawdd archwilio yr ydym yn dyheu amdanynt.

- Dewis y tîm cywir
- Defnyddio arbenigwyr
- Goruchwyllo ac adolygu

Trefniadau ar gyfer sicrhau ansawdd archwilio



Ffurir yr ail linell sicrwydd gan y polisïau, yr offer, y ddysg a'r datblygiad, y canllawiau, a'r arweinyddiaeth a ddarparwn i'n staff i'w cefnogi i gyrraedd y safonau ansawdd archwilio hynny.

- Rhaglen archwilio
- Moeseg
- Canllawiau
- Diwylliant
- Dysgu a datblygu
- Arweinyddiaeth
- Cymorth technegol

Sicrwydd annibynnol



Ffurir y drydedd linell sicrwydd gan y gweithgareddau hynny sy'n rhoi sicrwydd annibynnol dros effeithiolrwydd y ddwy linell sicrwydd gyntaf.

- Adolygiadau Rheoli Ansawdd Ymgysylltu
- Adolygiadau â thema
- Adolygiadau oer
- Dadansoddi'r achos sylfaenol
- Adolygiad gan gymheiriaid
- Y Pwyllgor Ansawdd Archwilio
- Monitro allanol

*Cangen monitro ansawdd Sefydliad Cyfrifwyr Siartredig Cymru a Lloegr yw'r Adran Sicrhau Ansawdd.

Atodiad 1

Y newidiadau allweddol i Safon Ryngwladol ar Archwilio 315 a'r effaith bosibl ar eich sefydliad

Newid allweddol	Effaith bosibl ar eich sefydliad
Gweithdrefnau adnabod ac asesu risg manylach a mwy helaeth	<p>Efallai y bydd eich tîm cyllid ac eraill yn eich sefydliad yn cael nifer fwy o ymholiadau gan ein timau archwilio yn ystod y broses o gynllunio'r archwiliad. Gallai ceisiadau am wybodaeth gynnwys:</p> <ul style="list-style-type: none">• gwybodaeth am fodel busnes eich sefydliad a sut y mae'n integreiddio'r defnydd o dechnoleg gwybodaeth (TG);• gwybodaeth am broses asesu risgiau eich sefydliad a sut mae eich sefydliad yn monitro'r system rheoli mewnol;• gwybodaeth fanylach am sut y caiff trafodiadau eu dechrau, eu cofnodi, eu prosesu, a'u hadrodd. Gallai hyn gynnwys y gallu i gael gafael ar ddogfennaeth ategol fel llawlyfrau polisïau a gweithdrefnau;• trafodaethau manylach â'ch sefydliad i gefnogi asesiad o risg cynhenid y tîm archwilio.
Cael gwell dealltwriaeth o amgylchedd eich sefydliad, yn enwedig mewn cysylltiad â TG	<p>Efallai y bydd eich sefydliad yn cael mwy o ymholiadau i gynorthwyo'r tîm archwilio i ddeall yr amgylchedd TG. Gallai hyn gynnwys gwybodaeth am:</p> <ul style="list-style-type: none">• Aphiau TG sy'n berthnasol i adrodd ariannol;• y seilwaith TG ategol (e.e. y rhwydwaith, cronfeydd data);• Prosesau TG (e.e. rheoli newidiadau i raglenni, gweithrediadau TG);• y personél TG sy'n ymwneud â'r prosesau TG. <p>Efallai y bydd angen i dimau archwilio brofi'r rheolaethau TG cyffredinol a gallai hyn ei gwneud yn ofynnol cael tystiolaeth archwilio fanylach ar weithredu rheolaethau TG yn eich sefydliad.</p> <p>Ar rai archwiliadau, gallai ein timau archwilio gynnwys arbenigwyr archwilio TG i'w cynorthwyo i wneud eu gwaith. Efallai y bydd angen i'n harchwilwyr TG ymgysylltu ag aelodau o'ch tîm TG nad ydynt wedi bod yn rhan o'r broses archwilio o'r blaen.</p>

Newid allweddol	Effaith bosibl ar eich sefydliad
<p>Gofynion uwch yn ymwneud ag arfer amheuaeth broffesiynol</p>	<p>Gallai ein timau archwilio wneud ymholiadau ychwanegol os ydynt yn nodi gwybodaeth yr ymddengys ei bod yn gwrth-ddweud yr hyn y maent eisoes wedi ei ddysgu yn yr archwiliad.</p>
<p>Mae asesiadau risg yn gallu ehangu'n gyflym, gan ddibynnu ar natur a chymhlethdod y corff a archwilir</p>	<p>Bydd disgwyliadau'r tîm archwilio ynghylch ffurfioldeb polisïau, gweithdrefnau, prosesau, a systemau eich sefydliad yn dibynnu ar gymhlethdod eich sefydliad.</p>
<p>Gallai timau archwilio wneud mwy o ddefnydd o dechnoleg wrth gynnal eu harchwiliad</p>	<p>Gallai ein timau archwilio wneud defnydd o offer awtomataidd a thechnegau megis dadansoddi data wrth gynnal eu harchwiliad. Gallai ein timau ofyn am wybodaeth wahanol neu wybodaeth mewn fformat gwahanol i'r archwiliadau blaenorol fel y gallant gyflawni eu gweithdrefnau archwilio.</p>

Drwy ein gwaith Arfer Da, rydym yn rhannu arferion sy'n dod i'r amlwg a mewnwelediadau o'n gwaith archwilio i gefnogi ein hamcanion i sicrhau, esbonio ac ysbrydoli.

Mae ein cylchlythyr yn rhoi'r wybodaeth ddiweddaraf ichi yn rheolaidd ar ein gwaith archwilio gwasanaethau cyhoeddus, arferion da a digwyddiadau, y gellir eu haddasu i'ch dewisiadau.

I gael rhagor o wybodaeth am ein gwaith Arfer Da cliciwch [yma](#).

Cofrestrwch i dderbyn ein cylchlythyr [yma](#).



Archwilio Cymru
1 Cwr y Ddinas
Stryd Tyndall
Caerdydd CF10 4BZ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: post@archwilio.cymru

Gwefan: www.archwilio.cymru

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

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO
14 GORFFENAF 2023**

**CRONFA BENSIWN DYFED
CYNLLUN ARCHWILIO MANWL 2023**

Pwrpas:-

I ddarparu Cynllun Archwilio Manwl Cronfa Bensiwn Dyfed 2023 i'r Pwyllgor Llywodraethu ac Archwilio

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I gymeradwyo Cynllun Archwilio Manwl Archwilio Archwilio Cymru ar gyfer Cronfa Bensiwn Dyfed ar gyfer 2023.

Y Rhesymau:

Yr Archwilydd Cyffredinol yw archwilydd Cronfa Bensiwn Dyfed ac mae'r cynllun hwn yn manylu ar y gwaith sydd i'w wneud i gyflawni ei gyfrifoldebau statudol o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Ymgynghorwyd â'r pwyllgor craffu perthnasol AMHERTHNASOL

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

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

Cyng. Alun Lenny

Y Gyfarwyddiaeth:
Gwasanaethau
Corfforaethol

Enw'r Gyfarwyddwr:
Chris Moore

Awdur yr Adroddiad:
Archwiliad Cymru

Swydd:

Cyfarwyddwr
Gwasanaethau
Corfforaethol, Cyngor
Sir Gâr

Rhif ffôn: 01267 224120

Cyfeiriad E-bost:
CMoore@sirgar.gov.uk

**EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
14 JULY 2023**

**DYFED PENSION FUND
DETAILED AUDIT PLAN 2023**

Audit Wales (AW) to present the Detailed Audit Plan for the Dyfed Pension Fund. The Plan specifies the statutory responsibilities of the external auditor and fulfils the obligations under the Code of Audit Practice. It sets out the work the team intends undertaking to address the audit risks identified and other key areas of focus during 2023. It also sets out the estimated audit fee, details of the audit team and key dates for delivering the audit team's activities and planned outputs.

AW are required to certify whether Dyfed Pension Fund's financial statements for the 2022/23 financial year are 'true and fair'. The audit work responds to the assessment of risks which allows them to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the Dyfed Pension Fund financial statements as a whole. The aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which such misstatements are judged to be material is set out later in this plan. AW will also report by exception on a number of matters which are set out in more detail in our Statement of Responsibilities.

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: **C Moore**

Director of Corporate Services

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

CONSULTATIONS

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

Signed: C Moore

Director of Corporate Services

1. Scrutiny Committee

NA

2. Local Member(s)

NA

3. Community / Town Council

NA

4. Relevant Partners

NA

5. Staff Side Representatives and other Organisations

NA

**CABINET MEMBER PORTFOLIO
HOLDER AWARE/CONSULTED**

Yes

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

THERE ARE NONE

Cronfa Bensiwn Dyfed – Cynllun Archwilio Manwl 2023

Blwyddyn archwilio: 2022-23

Dyddiad cyhoeddi: Mehefin 2023

Cyfeirnod y ddogfen: 3632A2023



Paratowyd y ddogfen hon fel rhan o'r gwaith a gyflawnir yn unol â swyddogaethau statudol. Ceir rhagor o wybodaeth yn ein [Datganiad o Gyfrifoldebau](#).

Archwilio Cymru yw'r enw cyfunol anstatudol ar gyfer Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân â'u swyddogaethau cyfreithiol eu hunain fel y disgrifir uchod. Nid yw Archwilio Cymru yn endid cyfreithiol ac nid oes ganddi unrhyw swyddogaethau.

Ni dderbynnir unrhyw gyfrifoldeb gan yr Archwilydd Cyffredinol, staff Swyddfa Archwilio Cymru na, pan fo hynny'n gymwys, yr archwilydd penodedig mewn cysylltiad ag unrhyw aelod, cyfarwyddwr, swyddog neu weithiwr arall yn eu rhinwedd unigol nac i unrhyw drydydd parti.

Os gwneir cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer a ddisgwylir gan awdurdodau cyhoeddus wrth ymdrin â cheisiadau, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn cysylltiad â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru, Swyddfa Archwilio Cymru a, pan fo hynny'n berthnasol, yr archwilydd penodedig yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu ailddefnyddio'r ddogfen hon i Swyddfa Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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

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

Ynglŷn ag Archwilio Cymru

Rhoi Sicrwydd



i bobl Cymru bod arian cyhoeddus yn cael ei reoli'n dda

Egluro



sut mae arian cyhoeddus yn cael ei ddefnyddio a sut mae'n diwallu anghenion pobl

Ysbrydoli



a grymuso'r sector cyhoeddus yng Nghymru i wella



Manteisio'n llawn ar ein persbectif, ein harbenigedd a'n dyfnder mewnwelediad unigryw



Cryfhau ein sefyllfa fel llais awdurdodol, dibynadwy ac annibynnol



Cynyddu ein gwelededd, ein dylanwad a'n perthnasedd



Bod yn sefydliad enghreifftiol ar gyfer y sector cyhoeddus yng Nghymru a thu hwnt

Cynnwys

Cyflwyniad	5
Cipolwg ar eich archwiliad	7
Perthnasedd datganiadau ariannol	8
Risgiau sylweddol i ddatganiadau ariannol	9
Amserlen archwilio datganiadau ariannol	10
Swyddogaethau archwilio statudol	11
Ffi a'r tîm archwilio	12
Ansawdd archwilio	14
Atodiadau	
Atodiad 1 – newidiadau allweddol i Safon Ryngwladol ar Archwilio 315 a'u heffaith	15

Cyflwyniad

Rwyf bellach wedi cwblhau fy ngwaith cynllunio i raddau helaeth.

Mae'r Cynllun Archwilio Manwl hwn yn nodi fy nghyfrifoldebau statudol fel eich archwilydd allanol ac i gyflawni fy rhwymedigaethau o dan y Cod Ymarfer Archwilio.

Mae'n nodi'r gwaith y mae fy nhîm yn bwriadu ei wneud i fynd i'r afael â'r risgiau archwilio a nodwyd a meysydd allweddol eraill y canolbwyntir arnynt yn ystod 2023.

Mae hefyd yn nodi fy ffi archwilio amcangyfrifedig, manylion fy nhîm archwilio a dyddiadau allweddol ar gyfer cyflawni gweithgareddau ac allbynnau arfaethedig fy nhîm archwilio.



Adrian Crompton

Archwilydd
Cyffredinol Cymru

Archwiliad o'r datganiadau ariannol

Mae'n ofynnol imi ardystio a yw datganiadau ariannol Cronfa Bensiwn Dyfed (y Gronfa Bensiwn) yn 'gywir ac yn deg'. Mae'r gwaith archwilio rwyf yn ei wneud i gyflawni fy nghyfrifoldebau yn ymateb i'm hasesiad o risgiau. Mae hyn yn ein galluogi i ddatblygu dull archwilio sy'n canolbwyntio ar fynd i'r afael â risgiau penodol a rhoi sicrwydd ynghylch datganiadau ariannol y Gronfa Bensiwn yn eu cyfanrwydd ar yr un pryd.

Rwyf hefyd yn gyfrifol am gael cwestiynau ynghylch y datganiadau ariannol a gwrthwynebiadau iddynt gan etholwyr lleol (codir ffioedd ychwanegol am y gwaith hwn, os bydd angen).

Nid wyf yn ceisio cael sicrwydd llwyr ynghylch gwirionedd a thegwch y datganiadau ariannol a'r nodiadau cysylltiedig ond rwy'n mabwysiadu cysyniad perthnasedd. Fy nod yw nodi camddatganiadau perthnasol, hynny yw, y rhai a allai beri i'r sawl sy'n darllen y cyfrifon gael ei gamarwain. Nodir y lefelau pan fyddaf yn barnu camddatganiadau o'r fath i fod yn berthnasol yn ddiweddarach yn y cynllun hwn.

Byddaf hefyd yn cyflwyno adroddiad drwy eithriad ar nifer o faterion a nodir yn fanylach yn ein [Datganiad o Gyfrifoldebau](#).

Ni orfodwyd unrhyw gyfyngiadau arnaf o ran cynllunio cwmpas yr archwiliad hwn.

Cipolwg ar eich archwiliad



Bydd fy archwiliad o ddatganiadau ariannol yn canolbwyntio ar eich risgiau a meysydd pwyslais eraill

Mae fy nghynllun archwilio wedi nodi'r risgiau canlynol:

Risgiau sylweddol i ddatganiadau ariannol

- Risg o Wrth-wneud gan y Rheolwyr



Perthnasedd

Perthnasedd	£32.367 miliwn
Trothwy adrodd	£1.618 miliwn

Perthnasedd datganiadau ariannol



Perthnasedd £32.367 miliwn

Fy nod yw nodi a chywiro camddatganiadau perthnasol, hynny yw, y rhai a allai achosi i'r sawl sy'n darllen y cyfrifon gael ei gamarwain.

Cyfrifir perthnasedd gan ddefnyddio:

- Asedau gros 2021-22 gwerth £3,236 miliwn
- Canran perthnasedd o 1%

Rwyf yn adrodd unrhyw gamddatganiad sy'n fwy na lefel ddibwys (a bennir ar berthnasedd o 5% h.y. £1.618 miliwn) i'r rhai sy'n gyfrifol am lywodraethu.



Meysydd o ddiddordeb penodol

Ceir rhai meysydd o'r cyfrifon a allai fod yn bwysicach i ddefnyddiwr y cyfrifon ac rydym wedi pennu lefel perthnasedd is ar gyfer y rhain:

- Personél Rheoli Allweddol £1,000
- Datgeliadau partïon cysylltiedig £10,000 (Unigolion), £32.367 miliwn (Cyrff Eraill)

Risgiau sylweddol i ddatganiadau ariannol

Nodir risgiau sylweddol o gamddatganiad perthnasol y mae'r asesiad o risg cynhenid ar eu cyfer yn agos at ben uchaf y sbectrwm risg cynhenid neu'r rhai sydd i'w trin fel risg sylweddol yn unol â gofynion Safonau Rhyngwladol ar Archwilio eraill. Mae'r Safonau Rhyngwladol ar Archwilio yn gofyn i ni roi mwy o sylw ar y risgiau sylweddol hyn.

Arddangosyn 1: risgiau sylweddol i ddatganiadau ariannol

Risg sylweddol	Ein hymateb arfaethedig
<p>Risg o Wrth-wneud gan y Rheolwyr Mae'r risg o wrth-wneud rheolaethau gan y rheolwyr yn bresennol ym mhob endid. Oherwydd y ffordd anrhagweladwy y gallai gwrth-wneud o'r fath ddigwydd, ystyrir ei fod yn risg sylweddol [Safon Rhyngwladol ar Archwilio 240.32-33].</p>	<p>Bydd y tîm archwilio yn:</p> <ul style="list-style-type: none">• profi priodoldeb cofnodion cyfnodolion ac addasiadau eraill a wnaed wrth baratoi'r datganiadau ariannol;• adolygu amcangyfrifon cyfrifyddu ar gyfer rhagfarn;• gwerthuso'r rhesymeg dros unrhyw drafodiadau arwyddocaol y tu allan i gwrs busnes arferol.

Amserlen archwilio datganiadau ariannol

Nodaf isod ddyddiadau allweddol ar gyfer cyflawni fy ngwaith archwilio cyfrifon ac allbynnau arfaethedig.

Arddangosyn 2: dyddiadau allweddol ar gyfer cyflawni allbynnau arfaethedig

Allbwn arfaethedig	Gwaith a wnaed	Adroddiad wedi'i gwblhau
Cynllun Archwilio Amlinellol 2023	Mawrth 2023	Mawrth 2023
Cynllun Archwilio Manwl 2023	Mai i Fehefin 2023	Mehefin 2023
Gwaith archwilio datganiadau ariannol: <ul style="list-style-type: none">Archwiliad o'r Adroddiad Datganiadau AriannolBarn ar y Datganiadau Ariannol	Awst – Tachwedd 2023	Tachwedd 2023

Swyddogaethau archwilio statudol

Swyddogaethau archwilio statudol

Yn ogystal ag archwilio'r cyfrifon, mae gennyf gyfrifoldebau statudol am gael cwestiynau ynghylch y cyfrifon a gwrthwynebiadau iddynt gan etholwyr lleol. Nodir y cyfrifoldebau hyn yn Neddff Archwilio Cyhoeddus (Cymru) 2004:

- Adran 30 Arolygu dogfennau a chwestiynau yn ystod archwiliad; ac
- Adran 31 Yr hawl i wneud gwrthwynebiadau yn ystod archwiliad.

Gan fod y gwaith hwn yn adweithiol, nid wyf wedi ei gymryd i ystyriaeth yn y tabl ffioedd isod. Os byddaf yn cael cwestiynau neu wrthwynebiadau, byddaf yn trafod ffioedd archwilio posibl ar y pryd.

Ffi a'r tîm archwilio

Ym mis Ionawr 2023, cyhoeddais y [cynllun ffioedd](#) ar gyfer blwyddyn 2023-24 fel y cymeradwywyd gan Bwyllgor Cyllid y Senedd. Mae cynnydd o 4.8% yn fy nghyfraddau ffioedd ar gyfer 2023-24, ar gyfer pwysau chwyddiant. Hefyd, mae cynnydd ychwanegol o 10.2% yn fy ffi archwilio ariannol ar gyfer effaith safon archwilio ddiwygiedig Safon Ryngwladol ar Archwilio 315 ar fy null archwilio ariannol. Nodir rhagor o fanylion am y safon archwilio ddiwygiedig a'r hyn y mae'n ei olygu i'r archwiliad yr ymgymeraf ag ef yn **Atodiad 1**.

Rwyf yn amcangyfrif mai cyfanswm eich ffi archwilio fydd £36,113 (2022 £31,465)¹.

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

Mae ein ffi archwilio ariannol yn seiliedig ar y rhagdybiaethau canlynol:

- Mae'r canlyniadau archwilio y cytunwyd arnynt yn nodi'r gofynion papur gwaith disgwylidiedig i gefnogi'r datganiadau ariannol ac maent yn cynnwys amserlenni a chyfrifoldebau.
- Ni nodir unrhyw faterion arwyddocaol yn ystod yr archwiliad, heblaw yr hyn a grynhoir yn y cynllun hwn.

Caiff prif aelodau fy nhîm, ynghyd â'u manylion cyswllt, eu crynhoi yn **Arddangosyn 3**.

Arddangosyn 3: fy nhîm archwilio lleol

Enw	Swyddogaeth	Rhif cyswllt	Cyfeiriad e-bost
Derwyn Owen	Cyfarwyddwr Ymgysylltu	02920 320 651	derwyn.owen@archwilio.cymru

¹ Nid yw'r ffi archwilio yn cynnwys TAW, nad yw'n cael ei chodi arnoch.

Enw	Swyddogaeth	Rhif cyswllt	Cyfeiriad e-bost
Jason Blewitt	Rheolwr Archwilio (Archwilio Ariannol)	02920 320 700	jason.blewitt@archwilio.cymru
John Llewellyn	Arweinydd Archwilio (Archwilio Ariannol)	02920 320 500	john.llewellyn@archwilio.cymru

Gallaf gadarnhau bod pob aelod o'm tîm yn annibynnol ar y Gronfa Bensiwn a'ch swyddogion. Cyngor a'ch swyddogion.

Ansawdd archwilio

Mae ein hymrwymiad i ansawdd archwilio yn Archwilio Cymru yn absoliwt. Credwn fod ansawdd archwilio yn ymwneud â gwneud pethau'n iawn y tro cyntaf.

Defnyddiwn fodel tair llinell sicrwydd i ddangos sut yr ydym yn cyflawni hyn. Rydym wedi sefydlu Pwyllgor Ansawdd Archwilio i gydgyssylltu a goruchwyllo'r trefniadau hynny. Gwnawn ein gwaith yn ddarostyngedig i graffu annibynnol gan yr Adran Sicrhau Ansawdd* ac mae ein Cadeirydd yn gweithredu fel cyswllt ar ansawdd archwilio i'n Bwrdd. Am fwy o wybodaeth gweler ein [Hadroddiad Ansawdd Archwilio 2022](#).

Ein Pobl



Ffurir y llinell sicrwydd gyntaf gan ein staff a'n rheolwyr sy'n gyfrifol yn unigol ac ar y cyd am gyflawni'r safonau o ansawdd archwilio yr ydym yn dyheu amdanynt.

- Dewis y tîm cywir
- Defnyddio arbenigwyr
- Goruchwyllo ac adolygu

Trefniadau ar gyfer sicrhau ansawdd archwilio

Ffurir yr ail linell sicrwydd gan y polisïau, yr offer, y ddysg a'r datblygiad, y canllawiau, a'r arweinyddiaeth a ddarparwn i'n staff i'w cefnogi i gyrraedd y safonau ansawdd archwilio hynny.



- Rhaglen archwilio
- Moeseg
- Canllawiau
- Diwylliant
- Dysgu a datblygu
- Arweinyddiaeth
- Cymorth technegol

Sicrwydd annibynnol

Ffurir y drydedd linell sicrwydd gan y gweithgareddau hynny sy'n rhoi sicrwydd annibynnol dros effeithiolrwydd y ddwy linell sicrwydd gyntaf.



- Adolygiadau Rheoli Ansawdd Ymgysylltu
- Adolygiadau â thema
- Adolygiadau oer
- Dadansoddi'r achos sylfaenol
- Adolygiad gan gymheiriaid
- Y Pwyllgor Ansawdd Archwilio
- Monitro allanol

*Cangen monitro ansawdd Sefydliad Cyfrifwyr Siartredig Cymru a Lloegr yw'r Adran Sicrhau Ansawdd.

Atodiad 1

Y newidiadau allweddol i Safon Ryngwladol ar Archwilio 315 a'r effaith bosibl ar eich sefydliad

Newid allweddol	Effaith bosibl ar eich sefydliad
Gweithdrefnau adnabod ac asesu risg manylach a mwy helaeth	<p>Efallai y bydd eich tîm cyllid ac eraill yn eich sefydliad yn cael nifer fwy o ymholiadau gan ein timau archwilio yn ystod y broses o gynllunio'r archwiliad. Gallai ceisiadau am wybodaeth gynnwys:</p> <ul style="list-style-type: none">• gwybodaeth am fodel busnes eich sefydliad a sut y mae'n integreiddio'r defnydd o dechnoleg gwybodaeth (TG);• gwybodaeth am broses asesu risgiau eich sefydliad a sut mae eich sefydliad yn monitro'r system rheoli mewnol;• gwybodaeth fanylach am sut y caiff trafodiadau eu dechrau, eu cofnodi, eu prosesu, a'u hadrodd. Gallai hyn gynnwys y gallu i gael gafael ar ddogfennaeth ategol fel llawlyfrau polisïau a gweithdrefnau;• trafodaethau manylach â'ch sefydliad i gefnogi asesiad o risg cynhenid y tîm archwilio.
Cael gwell dealltwriaeth o amgylchedd eich sefydliad, yn enwedig mewn cysylltiad â TG	<p>Efallai y bydd eich sefydliad yn cael mwy o ymholiadau i gynorthwyo'r tîm archwilio i ddeall yr amgylchedd TG. Gallai hyn gynnwys gwybodaeth am:</p> <ul style="list-style-type: none">• cymwysiaid TG sy'n berthnasol i adrodd ariannol;• y seilwaith TG ategol (e.e. y rhwydwaith, cronfeydd data);• prosesau TG (e.e. rheoli newidiadau i raglenni, gweithrediadau TG);• y personél TG sy'n ymwneud â'r prosesau TG. <p>Efallai y bydd angen i dimau archwilio brofi'r rheolaethau TG cyffredinol a gallai hyn ei gwneud yn ofynnol cael tystiolaeth archwilio fanylach ar weithredu rheolaethau TG yn eich sefydliad.</p> <p>Ar rai archwiliadau, gallai ein timau archwilio gynnwys arbenigwyr archwilio TG i'w cynorthwyo i wneud eu gwaith. Efallai y bydd angen i'n harchwilwyr TG ymgysylltu ag aelodau o'ch tîm TG nad ydynt wedi bod yn rhan o'r broses archwilio o'r blaen.</p>

Newid allweddol	Effaith bosibl ar eich sefydliad
<p>Gofynion uwch yn ymwneud ag arfer amheuaeth broffesiynol</p>	<p>Gallai ein timau archwilio wneud ymholiadau ychwanegol os ydynt yn nodi gwybodaeth yr ymddengys ei bod yn gwrth-ddweud yr hyn y maent eisoes wedi ei ddysgu yn yr archwiliad.</p>
<p>Mae asesiadau risg yn gallu ehangu'n gyflym, gan ddibynnu ar natur a chymhlethdod y corff a archwilir</p>	<p>Bydd disgwyliadau'r tîm archwilio ynghylch ffurfioldeb polisïau, gweithdrefnau, prosesau, a systemau eich sefydliad yn dibynnu ar gymhlethdod eich sefydliad.</p>
<p>Gallai timau archwilio wneud mwy o ddefnydd o dechnoleg wrth gynnal eu harchwiliad</p>	<p>Gallai ein timau archwilio wneud defnydd o offer awtomataidd a thechnegau megis dadansoddi data wrth gynnal eu harchwiliad. Gallai ein timau ofyn am wybodaeth wahanol neu wybodaeth mewn fformat gwahanol i'r archwiliadau blaenorol fel y gallant gyflawni eu gweithdrefnau archwilio.</p>

Drwy ein gwaith Arfer Da, rydym yn rhannu arferion sy'n dod i'r amlwg a mewnwelediadau o'n gwaith archwilio i gefnogi ein hamcanion i sicrhau, esbonio ac ysbrydoli.

Mae ein cylchlythyr yn rhoi'r wybodaeth ddiweddaraf ichi yn rheolaidd ar ein gwaith archwilio gwasanaethau cyhoeddus, arferion da a digwyddiadau, y gellir eu haddasu i'ch dewisiadau.

I gael rhagor o wybodaeth am ein gwaith Arfer Da cliciwch [yma](#).

Cofrestrwch i dderbyn ein cylchlythyr [yma](#).



Archwilio Cymru
1 Cwr y Ddinas
Stryd Tyndall
Caerdydd CF10 4BZ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: post@archwilio.cymru

Gwefan: www.archwilio.cymru

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

Pwyllgor Llywodraethiant ac Archwilio
14 Gorffennaf 2023

Adroddiad Archwilio Cymru: AMSER AM NEWID – TLODI YNG NGHYMRU

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

1. I nodi canfyddiadau ac argymhellion adroddiad cenedlaethol Archwilio Cymru.
2. I nodi ymateb Cyngor Sir Gâr i argymhellion yr adroddiad cenedlaethol sy'n berthnasol i'r Cyngor.

Y Rhesymau:

Mae'n ddyletswydd arnom i ystyried argymhellion adroddiadau rheoleiddio a Chynigion i Wella.

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:- Cyng. Linda Davies Evans, Dirprwy Arweinydd ac Aelod Cabinet yn gyfrifol am Drechu Tlodi

Y Gyfarwyddiaeth:

Prif Weithredwr

Enw Pennaeth y Gwasanaeth:

Jason Jones

Awdur yr Adroddiad:

Gwyneth Ayers

Swyddi:

Pennaeth Adfywio, Polisi a Digidol

Rheolwr Polisi Corfforaethol, Perfformiad a Phartneriaeth

Cyfeiriadau E-bost:

JaJones@sirgar.gov.uk

GAyers@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Wales report: Time for Change – Poverty in Wales

This Audit Wales national report looks at the challenge of poverty in Wales and how national and local government is responding. The report notes:

Our overall conclusion is that the scale of the challenge and weaknesses in current work make it difficult for Welsh and local government to deliver the systemic change required to tackle and alleviate poverty.

The report includes a total of 8 recommendations focusing on the following key areas:

- National strategy and targets for tackling and alleviating poverty
- Local strategies, targets and performance reporting for tackling and alleviating poverty
- Leadership on the poverty agenda
- Improve the efficiency and effectiveness of grant-funded programmes
- Experience mapping to create inclusive services for people in poverty
- Single web landing page for people seeking help
- Streamlining and improving application and information services for people in poverty
- Complying with the socio-economic duty.

The Carmarthenshire response document provides an outline of the Council's response to the recommendations relevant to local government.

DETAILED REPORT ATTACHED?

YES

1. Audit Wales Report – Time for Change
2. Carmarthenshire response to recommendations

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: Jason Jones, Head of Regeneration, Policy & Digital

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

1. Policy, Crime & Disorder and Equalities

Corporate Strategy

The report's recommendations support the Corporate Strategy and our Well-being Objectives.

Regulatory Reports

- All regulatory report recommendations are entered onto the Council's performance monitoring system (PIMS) and any reasons for discounting recommendations should be explained and recorded. Progress against recommendations is monitored and reported.
- All regulatory reports are considered by lead Director, Cabinet, Governance and Audit Committee and where appropriate relevant scrutiny committees.

Governance and Audit Committee

- The role of the Governance and Audit Committee is to review and assess the risk management, internal control, performance management and corporate governance arrangements of the Council, it is expected that the council's Governance and Audit Committee formally consider all reports of external review bodies – principally; Audit Wales, Estyn and the Care Inspectorate Wales (CIW).
- As well as actively considering reports, committees are expected to assure themselves that there are arrangements in place to monitor and evaluate progress against any recommendations contained in them. The focus here should be on holding executives and officers to account to ensure that reports and recommendations have been acted upon.

Scrutiny

- Some reports may also be relevant for consideration by scrutiny committees.
- Constitution – Scrutiny -Terms of Reference - item 6

To monitor progress in the undertaking of WA reviews including the recommendation of future service options/performance targets to Cabinet/Council and the monitoring of subsequent action plans

CONSULTATIONS

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

Signed: Jason Jones, Head of Regeneration, Policy & Digital

1. Scrutiny Committee request for pre-determination	N/A
If yes include the following information:	
Scrutiny Committee	
Date the report was considered:-	
Scrutiny Committee Outcome/Recommendations:-	

2. Local Member(s)

N/A. The Council's Tackling Poverty Advisory Panel members will consider the report and discuss future approach.

3. Community / Town Council

N/A

4. Relevant Partners

The report and its findings will be considered as part of the Public Services Board (PSB) forward work programme as part of its new Well-being Plan 2023-28

5. Staff Side Representatives and other Organisations

N/A

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	Cllr. Linda Davies Evans
YES	

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
Time for Change – Poverty in Wales (Audit Wales)		<p>Cymraeg: https://www.audit.wales/cy/publication/amser-am-newid-tlodi-yng-nghymru</p> <p>English: https://www.audit.wales/publication/time-change-poverty-wales</p>

'Amser am Newid' – Tlodi yng Nghymru

Adroddiad Archwilydd Cyffredinol Cymru

Tachwedd 2022



Paratowyd yr adroddiad hwn i'w gyflwyno i'r Senedd o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Mae'r Archwilydd Cyffredinol yn annibynnol o'r Senedd ac o lywodraeth. Mae'n archwilio ac yn ardystio cyfrifon Llywodraeth Cymru a'r cyrff cyhoeddus sy'n gysylltiedig â hi ac a noddir ganddi, gan gynnwys cyrff y GIG. Mae ganddo'r pŵer i gyflwyno adroddiadau i'r Senedd ar ddarbodaeth, effeithlonrwydd ac effeithiolrwydd y defnydd a wna'r sefydliadau hynny o'u hadnoddau wrth gyflawni eu swyddogaethau, a sut y gallent wella'r defnydd hwnnw.

Mae'r Archwilydd Cyffredinol hefyd yn archwilio cyrff llywodraeth leol yng Nghymru, mae'n cynnal astudiaethau gwerth am arian mewn llywodraeth leol ac yn arolygu cydymffurfiaeth gydag anghenion Mesur Llywodraeth Leol (Cymru) 2009.

Mae'r Archwilydd Cyffredinol yn ymgymryd â'i waith gan ddefnyddio staff ac adnoddau eraill a ddarperir gan Swyddfa Archwilio Cymru, sydd yn fwrdd statudol wedi'i sefydlu ar gyfer y nod hwnnw ac i fonitro a chynghori'r Archwilydd Cyffredinol.

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Archwilio Cymru yw brand ymbarél Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân gyda'u swyddogaethau cyfreithiol eu hunain. Nid yw Archwilio Cymru ei hun yn endid cyfreithiol. Er bod gan yr Archwilydd Cyffredinol y swyddogaethau archwilio ac adrodd a ddisgrifir uchod, prif swyddogaethau Swyddfa Archwilio Cymru yw darparu staff ac adnoddau eraill ar gyfer arfer swyddogaethau'r Archwilydd Cyffredinol, ac i fonitro a chynghori'r Archwilydd Cyffredinol.

Cewch aildefnyddio'r cyhoeddiad hwn (heb gynnwys y logos) yn rhad ac am ddim mewn unrhyw fformat neu gyfrwng. Os byddwch yn ei aildefnyddio, rhaid i chi ei aildefnyddio'n gywir ac nid mewn cyd-destun camarweiniol. Rhaid cydnabod y deunydd fel hawlfraint Archwilydd Cyffredinol Cymru a rhaid rhoi teitl y cyhoeddiad hwn. Lle nodwyd deunydd hawlfraint unrhyw drydydd parti bydd angen i chi gael caniatâd gan ddeiliaid yr hawlfraint dan sylw cyn ei aildefnyddio.

Am fwy o wybodaeth, neu os ydych angen unrhyw un o'n cyhoeddiadau mewn ffurf ac/neu iaith wahanol, cysylltwch â ni drwy ffonio 029 2032 0500 neu drwy e-bostio post@archwilio.cymru. Rydym yn croesawu galwadau ffôn yn Gymraeg a Saesneg. Gallwch ysgrifennu atom hefyd, yn Gymraeg neu'n Saesneg, a byddwn yn ymateb yn yr iaith rydych chi wedi ei defnyddio. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

This document is also available in English.

Cynnwys

Cyd-destun	4
Prif ganfyddiadau	5
Argymhellion	7
Prif adroddiad	
1 Mae tlodi'n amlddimensiynol, yn gymhleth, yn tyfu ac yn effeithio ar fwy o bobl yng Nghymru	13
2 Her mynd i'r afael â thlodi a lleddfu tlodi yng Nghymru	28
3 Darparu gwasanaethau llywodraeth leol i helpu pobl mewn tlodi	39
Atodiadau	
Dull ac ymagweddau archwilio	52

Cyd-destun

- 1 Mae tlodi yn llywio bywydau llawer o bobl yng Nghymru, gyda channoedd o filoedd o deuluoedd yn cael trafferth cael deupen llinyn ynghyd. Nid ffenomen newydd mo hon ac mae mynd i'r afael â thlodi, yn enwedig tlodi plant, wedi bod yn flaenoriaeth hirsefydlog i Lywodraeth Cymru ac i gynghorau yng Nghymru.
- 2 Gwyddom y gall effaith tlodi fod yn bellgyrhaeddol gyda llawer o effeithiau niweidiol. Po hwyaf y mae rhywun mewn tlodi, po anoddaf yw hi i dorri'n rhydd. Ac mae'r rhai sy'n byw mewn tlodi yn gallu ei chael hi'n eithriadol o anodd chwarae rhan lawn mewn cymdeithas a manteisio ar gyfleoedd addysg a bywyd y mae'r rhan fwyaf ohonom yn eu cymryd yn ganiataol.
- 3 Yn aml nid yw pobl sydd mewn argyfwng yn gallu dygymod ac ymdopi. Ac yn y cyfnod hwn y maen nhw'n edrych at lywodraeth – Llywodraeth y DU, Llywodraeth Cymru a'r 22 o gynghorau – am gymorth a chynhorthwy i ymdrin â'u trafferthion.
- 4 Fodd bynnag, mae'r argyfwng costau byw presennol, gyda chostau bwyd, tanwydd ac ynni i gyd yn codi'n sydyn, yn taro pocedi llawer mwy o bobl ac yn rhoi teuluoedd sydd wedi llwyddo i fyw'n gyfforddus mewn tlodi am y tro cyntaf. Canlyniad hyn yw creu disgwyliaid, ac angen, i lywodraeth wneud llawer mwy i helpu pobl sy'n ei chael hi'n anodd goroesi.
- 5 Mae'r adroddiad hwn yn bwrw golwg ar her tlodi yng Nghymru a sut mae llywodraeth yn ymateb. Rydym yn cydnabod nad yw mynd i'r afael yn effeithiol â thlodi'n hawdd a'i fod yn eithriadol o anodd i Lywodraeth Cymru a llywodraeth leol. **Mae Atodiad 1** yn nodi ein hymagwedd a'n dulliau archwilio.
- 6 Hwn hefyd yw'r cyntaf o dri adolygiad o her mynd i'r afael â thlodi a'i leddfu. Yn ein gwaith arall rydym yn canolbwyntio ar ddau ddatrysiad posibl. Yn gyntaf, sut y mae cynghorau'n gweithio i dyfu ac ehangu mentrau cymdeithasol i helpu llywodraeth leol i ddarparu mwy o wasanaethau a lleihau'r galw - yn y bôn a ydym yn gwneud y gorau o fentrau cymdeithasol ac yn sicrhau bod gwerth cymdeithasol a chyfalaf cymdeithasol yn aros mewn cymunedau ac yn helpu pobl sydd mewn trafferthion. Ac yn ail, o ystyried y flaenoriaeth a roddir ar gydnerthedd cymunedol a hunanddibyniaeth yng nghynlluniau cynghorau, pa mor dda y mae cynghorau'n arfogi pobl i fod yn llai dibynnol ar y wladwriaeth a lleihau'r galw am wasanaethau sy'n aml wedi'u gorlethu.

Prif ganfyddiadau

- 7 Ein casgliad ar y cyfan yw bod **maint yr her a'r gwendidau mewn gwaith presennol yn ei gwneud hi'n anodd i Lywodraeth Cymru a llywodraeth leol gyflawni'r newid systemig y mae ei angen i fynd i'r afael â thlodi a'i leddfu.**
- 8 Yn **Rhan 1** o'r adroddiad hwn rydym yn tynnu sylw at y ffaith fod tlodi yn amlddimensiynol, yn gymhleth, yn tyfu ac yn effeithio ar fwy o bobl yng Nghymru. Mae effaith tlodi yn bellgyrhaeddol ac yn fwyfwy anodd i bobl ymdrin â hi. Mae pobl ym mhob rhan o Gymru'n dal i fyw mewn tlodi ac amcangyfrifir bod y nifer yn codi, gyda'r argyfwng costau byw yn gwthio mwy o bobl i mewn i dlodi. Mae ein dadansoddiad yn dangos mai tlodi yw'r her unigol fwyaf sy'n wynebu pob haen o lywodraeth.
- 9 Yn **Rhan 2** rydym yn ystyried sut y mae'r gwahanol haenau o lywodraeth yn blaenoriaethu camau gweithredu i leddfu tlodi. Mae mynd i'r afael â thlodi'n dal i fod yn flaenoriaeth ond mae nifer o'r ysgogiadau i leddfu tlodi y tu hwnt i reolaeth Cymru. Mabwysiadodd Llywodraeth Cymru Strategaeth Tlodi Plant yn 2011, a adolygwyd hefyd yn 2015, ond mae hon yn hen yng nghyd-destun yr argyfwng costau byw sydd ohoni, ac fe wnaed i ffwrdd â'r targed i ddileu tlodi plant erbyn 2020. Er hyn, mae cynghorau a phartneriaid wedi blaenoriaethu gwaith ar dlodi, ond mae'r cymysgedd o ddulliau a thirwedd partneriaethau sy'n gymhleth yn golygu bod uchelgeisiau, ffocws, camau gweithredu a blaenoriaethau'n amrywio'n fawr. Yn benodol, mae deall angen a thynnu ar ystod eang o ddata i lunio ymatebion yn dal i fod yn faes i'w wella. Gan bod yr agenda mor eang, mae'n hawdd deall nad oes gan yr un cyngor dîm gwrth-dlodi cynhwysfawr, a bod gweithgarwch yn torri ar draws ystod o wasanaethau sy'n gallu atgyfnerthu'r arfer o weithio mewn seilos.
- 10 Mae Llywodraeth Cymru'n trefnu bod cyllid refeniw sylweddol ar gael i gynghorau i leddfu effaith tlodi ond oherwydd cymhlethdod a natur y materion, nid yw cyfanswm lefel y gwariant yn hysbys, ac ni wŷr yr un cyngor beth yw maint llawn ei wariant ar fynd i'r afael â thlodi a'i leddfu. Mae pob cyngor yn ddibynnol ar grantiau ond mae natur fyrdymor rhaglenni grant, gweinyddiaeth rhy gymhleth, gwendidau mewn canllawiau a chyfyngiadau grantiau, ac anawsterau gwario arian yn golygu nad yw cyllid yn cael yr effaith y gallai ei chael. Yn olaf, mae cynghorau'n ei chael hi'n anodd cyflawni gwaith ataliol oherwydd maint enfawr y galw o blith pobl mewn argyfwng.

- 11 Yn olaf, yn **Rhan 3** byddwn yn ystyried sut y mae cyrff cyhoeddus yn darparu gwasanaethau i helpu pobl mewn tlodi. Canfuom mai dim ond un cyngor sy'n gwneud gwaith ffurfiol i fapio profiadau gyda defnyddwyr gwasanaethau i drefnu sut y mae'n darparu pob gwasanaeth i helpu pobl mewn tlodi. Er hyn, mae cynghorau'n newid y ffordd y maen nhw'n darparu gwasanaethau o ganlyniad i'r pandemig a phwysau parhaus ar gyllidebau. Ond nid yw'r modelau cyflenwi newydd bob amser yn helpu pobl mewn tlodi a'r rhai sydd mewn trafferthion oherwydd yr argyfwng costau byw.
- 12 Mae allgau digidol yn dal i fod yn her fawr ac mae data'n dangos bod pobl mewn tlodi'n gallu ei chael hi'n anodd cael mynediad at wasanaethau ar-lein. Mae hybiau cymunedol yn cynnig cyfle i gynghorau helpu pobl pan ydynt mewn argyfwng. Gall gwasanaethau cyhoeddusrwydd, cyngor a gwybodaeth cynhwysfawr ac integredig helpu pobl sydd mewn trafferthion yn sylweddol ond cymysglyd yw'r darlun ledled Cymru. Mae pob cyngor yn cynnal rhyw fath o asesiad i bennu effaith gymdeithasol-economaidd debygol dewisiadau a phenderfyniadau polisi, ond mae'r dull yn amrywio ac nid yw bob amser yn effeithiol. Gydag ambell eithriad, mae'r rhan fwyaf o gynghorau yn ei chael hi'n anodd dangos gwerth eu gwaith o ran lleddfu a mynd i'r afael â thlodi.



Rwy'n cydnabod graddfa'r her o dan sylw y mae tlodi yn ei chyflwyno. Mae'n hanfodol felly bod Llywodraeth Cymru a chynghorau yn gwneud y mwyaf o'u hymdrechion ac yn mynd i'r afael â'r gwendidau a nodwyd yn fy adolygiad i. Mae angen i ni sicrhau bod pob haen o'r llywodraeth yn gweithio gyda'i gilydd i helpu pobl mewn angen ac mae fy argymhellion wedi'u targedu at ategu gwelliant.

Adrian Crompton

Archwilydd Cyffredinol
Cymru



Argymhellion

- 13 Caiff ein hargymhellion eu nodi isod. Rydym yn disgwyl i bob cyngor ystyried canfyddiadau'r adolygiad hwn a'n hargymhellion, a bod ei bwllgor llywodraethu ac archwilio'n cael yr adroddiad hwn ac yn monitro ei ymateb i'n hargymhellion mewn modd amserol.

Argymhellion

Strategaeth genedlaethol a thargedau ar gyfer mynd i'r afael â thlodi a'i leddfu

- A1 Ym **Mharagraffau 2.8 – 2.12** rydym yn nodi nad oes targed penodol ar gyfer lleihau tlodi yng Nghymru ar hyn o bryd a bod angen diweddarau'r strategaeth Tlodi Plant bresennol. Rydym bod Llywodraeth Cymru, wrth ddiweddarau ei strategaeth:
- yn pennu camau gweithredu cenedlaethol CAMPUS;
 - yn sefydlu cyfres o fesurau perfformiad i farnu'r modd y'i cyflawnir a'i heffaith;
 - yn gosod targed ar gyfer mynd i'r afael â thlodi a'i leddfu; ac
 - yn mynd ati'n rheolaidd i gynnal gwerthusiad o berfformiad a chyhoeddi adroddiadau cyhoeddus.

Argymhellion

Strategaethau, targedau ac adroddiadau ar berfformiad lleol ar gyfer mynd i'r afael â thlodi a'i leddfu

A2 Ym **Mharagraffau 2.13 – 2.23** a **Pharagraffau 3.33 – 3.35** rydym yn amlygu bod cynghorau a phartneriaid wedi blaenoriaethu gwaith ar dlodi, ond bod y cymysgedd o ddulliau a thirwedd cyflawni gymhleth yn golygu bod uchelgeisiau, ffocws, camau gweithredu a blaenoriaethau'n amrywio'n eang. Rydym yn tynnu sylw at y ffaith bod gwerthuso gweithgarwch a'r modd yr adroddiad ar berfformiad hefyd yn amrywiol gyda llawer o fylchau. Rydym ni'n argymhell bod y cynghorau'n defnyddio eu Cynlluniau Llesiant i roi ffocws cynhwysfawr ar fynd i'r afael â thlodi i gydlynu eu hymdrechion, diwallu anghenion lleol a chefnogi'r targedau a'r camau gweithredu yn y cynllun cenedlaethol diwygiedig. Dylai hyn:

- gynnwys camau gweithredu lleol CAMPUS gyda mwy o bwyslais ar atal;
- cynnwys cynllun adnoddau manwl ar gyfer oes y strategaeth;
- cael ei ddatblygu gydag ymwneud gan bartneriaid eraill yn y sector cyhoeddus, y trydydd sector, a'r rhai sydd â phrofiad o dlodi;
- cynnwys set gadarn o ddangosyddion a mesurau canlyniadau cyson i gynyddu dealltwriaeth am dlodi yn lleol; a
- bod yn destun adroddiadau cyhoeddus blynyddol er mwyn gallu bod â golwg system gyfan ar dlodi'n lleol i helpu i wella'r broses gyflawni a chymorth.

Argymhellion

Arweinyddiaeth ar yr agenda tlodi

A3 Ym **Mharagraff 2.23** rydym yn nodi bod gan ychydig dros draean o'r cynghorau aelodau arweiniol a swyddogion arweiniol ar gyfer mynd i'r afael â thlodi. O ystyried pwysigrwydd arweinyddiaeth effeithiol i yrru'r agenda tlodi yn ei blaen a thorri seilos o fewn cynghorau a rhwng cyrff cyhoeddus, rydym yn argymhell bod pob cyngor yn dynodi aelod cabinet fel hyrwyddwr tlodi'r cyngor ac yn dynodi uwch swyddog i arwain a bod yn atebol am yr agenda wrthlodi.

Gwella effeithlonrwydd ac effeithiolrwydd rhaglenni sy'n cael eu hariannu â grantiau

A4 Ym **Mharagraffau 2.31 – 2.38** rydym yn nodi bod yr holl gynghorau'n ddibynnol ar grantiau ond bod gwendidau mewn rhaglenni'n golygu nad yw cyllid yn cael yr effaith y gallai ei chael. Er mwyn sicrhau bod cynghorau'n gallu manteisio i'r eithaf ar effaith cyllid a mynd i'r afael â'r problemau anos a hirsefydlog, rydym yn argymhell y dylai Llywodraeth Cymru:

- ddarparu graddfeydd amser hwy ar gyfer cyhoeddi a chael cynigion i'w gwneud yn bosibl cynllunio adnoddau'n well;
- newid o gylchoedd cynigion blynyddol i ddyraniadau amlflwyddyn;
- ei gwneud yn bosibl gwario cyllid yn fwy hyblyg er mwyn osgoi pwyslais ar brosiectau cyflymach, yn hytrach nag ymyriadau sy'n cael mwy o effaith ac sy'n cymryd mwy o amser i'w sefydlu;
- caniatáu i gynghorau gydgrynhoi cyllid i leihau biwrocratiaeth;
- symleiddio prosesau ac amodau grant i leihau'r baich gweinyddol; a
- chyfyngu i'r eithaf ar geisiadau am wybodaeth a deunyddiau ategol gan gynghorau.

Argymhellion

Mapio profiadau i greu gwasanaethau cynhwysol i bobl mewn tlodi

A5 Ym **Mharagraffau 3.2 – 3.6** rydym yn tynnu sylw at y ffaith bod pobl mewn tlodi yn aml mewn argyfwng, yn ymdrin â materion personol a materion sy'n llawn straen, ond maent yn aml yn ei chael hi'n anodd cael gafael ar gymorth gan gynghorau oherwydd y ffordd y caiff gwasanaethau eu dylunio a'u darparu. Rydym yn argymhell bod cynghorau'n gwella eu dealltwriaeth am 'brofiad personol' eu trigolion trwy eu cynnwys mewn modd ystyrlon wrth wneud penderfyniadau gan 'fapio profiadau' a/neu ddefnyddio 'Comisiynau'r Gwirionedd am Dlodi' i adolygu a gwella hygyrchedd gwasanaethau'r cyngor a'r defnydd ohonynt.

Un dudalen lanio ar y wefan ar gyfer pobl sy'n chwilio am gymorth

A6 Ym **Mharagraff 3.14** rydym yn tynnu sylw at yr anawsterau y mae pobl mewn tlodi yn eu hwynebu wrth geisio mynediad at wasanaethau ar-lein a digidol. Er mwyn sicrhau bod pobl yn gallu cael yr wybodaeth a'r cyngor y mae eu hangen arnynt, rydym yn argymhell bod cynghorau'n optimeiddio eu gwasanaethau digidol trwy greu un dudalen lanio ar eu gwefan sydd:

- yn uniongyrchol hygyrch ar yr hafan;
- yn darparu dolenni i'r holl wasanaethau a ddarperir gan y cyngor sy'n ymwneud â thlodi; ac
- yn darparu gwybodaeth am waith partneriaid sy'n gallu cynorthwyo pobl mewn tlodi.

Argymhellion

Symleiddio a gwella gwasanaethau ymgeisio a gwybodaeth i bobl mewn tlodi

A7 Ym **Mharagraffau 3.15 a 3.16** rydym yn nodi nad yw'r un cyngor wedi creu un porth i mewn i wasanaethau. O ganlyniad, mae'n rhaid i bobl gwblhau ffurflenni cais lluosog sy'n aml yn cofnodi'r un wybodaeth wrth wneud cais am wasanaethau tebyg. Rydym yn amlygu, er ei bod yn bwysig eu bod yn cydymffurfio â'r ddeddfwriaeth diogelu data berthnasol, bod angen i gynghorau hefyd rannu data er mwyn sicrhau bod dinasyddion yn cael gwasanaethau effeithlon ac effeithiol. Rydym yn argymhell y dylai cynghorau:

- sefydlu safonau data a dull codio corfforaethol y mae pob gwasanaeth yn eu defnyddio ar gyfer eu data craidd;
- cynnal archwiliad i ganfod pa ddata sy'n cael ei gadw gan wasanaethau a nodi unrhyw achosion o ddyblygu cofnodion a cheisiadau am wybodaeth;
- creu cyfrif cwsmer integredig canolog fel porth i wasanaethau;
- cynnal archwiliad data i ddarparu hyfforddiant diweddarau i reolwyr gwasanaethau i sicrhau eu bod yn gwybod pryd y gallant ac na allant rannu data a pha ddata y gallant ac na allant ei rannu; ac
- adolygu a diweddarau protocolau rhannu data er mwyn sicrhau eu bod yn cynorthwyo gwasanaethau i gyflawni eu cyfrifoldebau rhannu data.

Argymhellion

Cydymffurfio â'r ddyletswydd economaidd-gymdeithasol

A8 Ym **Mharagraffau 3.27 i 3.32** rydym yn nodi, er bod pob cyngor yn cynnal rhyw fath o asesiad i bennu effaith economaidd-gymdeithasol debygol dewisiadau a phenderfyniadau polisi, bod dulliau'n amrywio ac nad ydynt bob amser yn effeithiol. Rydym ni'n argymhell bod cyngorau yn adolygu eu hasesiadau effaith integredig neu ddogfennau cyfwerth er mwyn:

- sicrhau eu bod yn defnyddio data perthnasol, cynhwysfawr a chyfredol (dim byd dros 12 mis oed) i ategu dadansoddiad;
- sicrhau bod asesiadau effaith integredig yn casglu gwybodaeth am:
 - weithgarwch cynnwys sy'n nodi'r rhai y mae'r gwasanaeth wedi ymgysylltu â hwy wrth benderfynu ar ei bolisi strategol megis partneriaid, defnyddwyr gwasanaethau a'r rhai y mae'n cydgynhyrchu â hwy;
 - yr effaith gronnu/camau lliniaru i sicrhau bod yr asesiad yn ystyried materion yn eu crynswth a sut mae'n cysylltu ar draws gwasanaethau a ddarperir ar draws y cyngor;
 - sut y bydd y cyngor yn monitro ac yn gwerthuso'r effaith ac yn cymryd camau cywiro; a
 - chynllun gweithredu sy'n nodi'r gweithgareddau y bydd y Cyngor yn eu cyflawni o ganlyniad i'r Asesiad Effaith Integredig.



**Mae tlodi'n
amlddimensiynol, yn
gymhleth, yn tyfu ac
yn effeithio ar fwy o
bobl yng Nghymru**

01

- 1.1 Yn y rhan hon o'r adroddiad rydym yn rhoi trosolwg fer o'r diffiniad o dlodi, sy'n nodi cymhlethdodau tlodi gan ddangos ei effaith o ddydd i ddydd ar bobl yng Nghymru. Rydym yn amlinellu sut y mae tlodi'n cael ei fesur, gan amlygu'r gwahaniaethau rhwng gwledydd y DU, ac rydym yn dangos bod tlodi yng Nghymru yn tyfu. Yn olaf, rydym yn ystyried yr argyfwng costau byw presennol a sut y mae hyn yn gwthio mwy o bobl i mewn i dlodi am y tro cyntaf, gan olygu mai tlodi yw'r her unigol fwyaf sy'n wynebu pobl a gwasanaethau cyhoeddus ledled Cymru.

Diffinio tlodi

- 1.2 Gellir disgrifio mewn gwahanol ffyrdd ac nid oes un diffiniad a dderbynnir gan bawb. Yn 1995, mabwysiadodd y Cenhedloedd Unedig ddau ddiffiniad cymharol o dlodi, gan fframio'r mater o ran y safonau byw isaf sy'n dderbyniol o fewn y gymdeithas y mae person penodol yn byw ynddi, sef:
- a **tlodi absoliwt** a ddiffinnir fel cyflwr a nodweddir gan amddifadedd difrifol o anghenion dynol sylfaenol, gan gynnwys bwyd, dŵr yfed diogel, cyfleusterau glanweithdra, iechyd, lloches, addysg a gwybodaeth. Mae'n dibynnu nid yn unig ar incwm, ond hefyd ar fynediad at wasanaethau.
 - b **tlodi cyffredinol** sydd ar amryw ffurfiau, gan gynnwys diffyg incwm ac adnoddau cynhyrchiol i sicrhau bywoliaeth gynaliadwy; newyn a diffyg maeth; afiechyd; gwasanaethau addysg a gwasanaethau sylfaenol eraill sy'n gyfyngedig, neu ddiffyg mynediad at y gwasanaethau hynny; mwy o forbidrwydd a marwolaethau oherwydd salwch; digartrefedd a thai annigonol; amgylcheddau anniogel a gwahaniaethu ac allgau cymdeithasol.
- 1.3 Felly mae tlodi'n digwydd ym mhob gwlad a bydd gan hyd yn oed y lleoedd mwyaf datblygedig bocedi o dlodi ynghanol cyfoeth. Er enghraifft, colli bywoliaeth o ganlyniad i ddirwasgiad economaidd, tlodi sydyn o ganlyniad i drychineb neu wrthdaro, tlodi ymysg gweithwyr sydd ar gyflog isel, a'r rhai sy'n cael trafferth ymdopi y tu allan i systemau cymorth teuluol, sefydliadau cymdeithasol a rhwydi diogelwch.
- 1.4 Gall achosion tlodi hefyd fod yn strwythurol, gyda thlodi'n deillio ac yn cael ei helaethu o ganlyniad i'r ffordd y mae cymdeithas a'r economi wedi'u fframio ac yn gweithio, sy'n helpu i greu cylch sy'n ei gwneud hi'n anos i rai pobl ddarparu ar gyfer eu teuluoedd ac sy'n eu cadw'n gaeth mewn caledi. Mae'r strwythurau hyn yn ysgogi anghyfartalwch o ran mynediad at gludiant, addysg, gofal plant, gofal iechyd, swyddi o ansawdd da, a thai fforddiadwy. Er enghraifft, gall pobl nad ydynt yn gallu cael hyfforddiant neu addysg yn hawdd gael trafferth sicrhau swydd ddiogel, sy'n ei gwneud hi'n anos dianc rhag tlodi. Yn yr un modd, gall gweithrediad, neu anhyblygrwydd, systemau lles ei gwneud hi'n anodd i'r rhai sydd mewn trafferth a'u cadw'n gaeth mewn tlodi.

- 1.5 O ganlyniad, mae angen ystyried tlodi fel mater amlddimensiynol sy'n ymgorffori agweddau ar, er enghraifft, amddifadedd, a lles seicolegol, megis iechyd meddwl a chywilydd. Mae bwrw golwg ar amddifadedd yn ei gwneud yn bosibl cynnwys ystod eang o agweddau ar safonau byw. Yma, ni ddylid ystyried amddifadedd yn nhermau amddifadedd materol yn unig ond hefyd yn nhermau allgau cymdeithasol o 'batrymau, arferion a gweithgareddau cyffredin' cymdeithas¹.

Mae effaith tlodi yn bellgyrhaeddol ac yn fwyfwy anodd i bobl ymdrin â hi

- 1.6 Felly nid dim ond bod heb yr arian y mae ar bobl ei angen i ddiwallu eu hanghenion yw tlodi. Mae hefyd yn ymwneud â chanlyniadau'r diffyg adnoddau hwn hefyd a sut mae hyn yn effeithio arnynt mewn ffyrdd y mae'r rhai nad ydynt mewn tlodi yn aml yn ei chael yn anodd dirnad. Gall rhai o'r canlyniadau hyn – er enghraifft arwahanrwydd ac allgau cymdeithasol, diymadferthedd, lles corfforol ac emosiynol – estyn a bytholi tlodi, gan ei gwneud hi'n anodd, os nad yn amhosibl, i bobl ddianc rhag ei effaith. Ac yn aml gall y ffordd y caiff polisïau a gwasanaethau eu trefnu a'u darparu wneud y sefyllfa'n llawer mwy o her.
- 1.7 Trwy ein gwaith maes, yn benodol siarad gyda phobl mewn tlodi, rydym wedi ceisio diffinio ei nodweddion neu ei ddimensiynau ar lefel ddynol – sut mae byw mewn tlodi'n teimlo ac yn edrych. O'n gwaith ni, mae rhai materion cyffredin sy'n digwydd dro ar ôl tro i bobl sy'n byw mewn tlodi. Rydym wedi nodi'r rhain o dan saith pennawd bras yn **Arddangosyn 1**. Ni fydd pawb yn dod ar draws y rhain i gyd, a gall pobl brofi problemau gwahanol ar adegau gwahanol. O'u hystyried yn eu cyfanrwydd, fodd bynnag, maent yn dangos pa mor amlddimensiynol y gall tlodi fod ac yn darparu ymdeimlad o'r hyn y mae'n ei olygu i fyw mewn tlodi ac, yn y pen eithaf, mewn amddifadedd.

1 Lansley, S. a Mack, J., Breadline Britain – the rise of mass poverty, Llundain, Oneworld, (2015).

Arddangosyn 1 – 'Dimensiynau' neu 'Nodweddion' byw mewn tlodi yng Nghymru

Materion tai

- Mae gen i brofiad o fod yn ddiartref, cysgu ar y stryd a/neu symud o soffa i soffa
- Mae fy nghartref yn ansicr, ac rwy'n ofni ei golli
- Nid wyf yn gallu fforddio talu fy rhent neu forgais
- Rwy'n byw mewn tŷ o ansawdd gwael/is-safonol
- Mae pobl yn fy nghartref yn rhannu ystafelloedd gwely ac nid oes digon o le ganddynt
- Ni allaf fforddio dodrefn na nwyddau gwynion yn fy nghartref



Materion dillad ac esgidiau

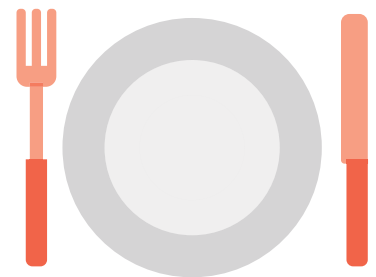
- Nid oes dillad cynnes gennyf yn y gaeaf
- Rwy'n dibynnu ar roddion ac elusennau ar gyfer dillad
- Dim ond dau bâr o esgidiau sydd gen i
- Does gen i ddim dillad ar gyfer gwaith nac ar gyfer cyfweiliadau am swyddi

Materion Tanwydd ac Ynni

- Mae gan fy nghartref effeithlonrwydd ynni gwael
- Mae'n rhaid i mi ddefnyddio mesuryddion rhagdalau a/neu dariffau cost uchel
- Rwy'n defnyddio llawer o ynni oherwydd fy afiechyd i/afiechyd fy nheulu
- Rwy'n defnyddio llawer o ynni oherwydd maint fy nheulu
- Rwy'n methu'n rheolaidd â fforddio defnyddio trydan neu nwy
- Rwy'n dibynnu ar gyflenwad ynni drutach, nad yw ar y grid – olew

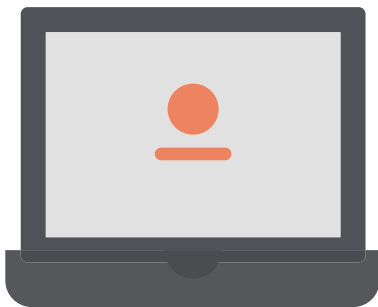
Materion bwyd a dŵr

- Ni allaf warantu cyflenwad rheolaidd a digonol o fwyd a dŵr
- Nid wyf yn gallu prynu digon o fwyd a dŵr i ddiwallu fy anghenion i ac anghenion fy nheulu
- Nid wyf yn gallu bwyta'n iach
- O bryd i'w gilydd does gen i ddim bwyd ar gael
- Rwy'n colli prydau yn rheolaidd
- Rwy'n methu â fforddio ymolchi a/neu olchi fy nillad



Materion ariannol

- Does gen i ddim digon o incwm i fforddio talu fy nghostau byw
- Mae fy incwm yn ansefydlog, a dydw i ddim yn gwybod faint o arian sydd gen i o wythnos i wythnos
- Ni allaf gael credyd
- Does gen i ddim cynilion
- Rwyf mewn dyled
- Rwy'n dibynnu ar fudd-daliadau lles a/neu elusennau

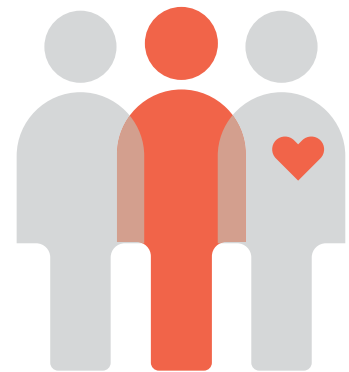


Materion allgau o wasanaethau

- Ni allaf gofrestru ar gyfer gwasanaethau iechyd, deintyddol a gofal
- Mae cludiant yn annibynadwy ac rwy'n ei chael hi'n anodd cael mynediad at gludiant a/neu fforddio cludiant
- Does gen i ddim cyfrifiadur, ffôn clyfar na/neu lechen
- Does gen i ddim mynediad at y we gartref
- Rwy'n ei chael hi'n anodd cael mynediad at y gwasanaethau cyhoeddus hanfodol y mae eu hangen arnaf
- Rwy'n ei chael hi'n anodd cyfranogi mewn neu ddylanwadu ar benderfyniadau sy'n effeithio arnaf – e.e. heb gofrestru i bleidleisio, neu ddim yn pleidleisio
- Rwy'n ei chael hi'n anodd cael y cyngor a'r wybodaeth y mae eu hangen arnaf i'm helpu
- Rwy'n teimlo fy mod wedi fy ymyleiddio gan y gwasanaethau yr wyf yn ceisio cymorth ganddynt

Materion emosiynol a pherthynas

- Mae gennyf ddiffyg hyder a hunan-fri
- Rwy'n ei chael hi'n anodd ymdrin â phroblemau
- Rwy'n ei chael hi'n anodd cyfathrebu gyda phobl a gwasanaethau
- Mae gen i sgiliau llythrennedd a rhifedd gwael
- Rwy'n ei chael hi'n anodd meithrin a/neu gynnal perthnasoedd
- Rwy'n profi teimladau o gywilydd a gwarthnod oherwydd fy amgylchiadau



Mae pobl ym mhob rhan o Gymru yn dal i fyw mewn tlodi ac amcangyfrifir bod y nifer yn codi

- 1.8 Nid oes un ffynhonnell dystiolaeth a ddefnyddir gan bawb er mwyn canfod lefelau tlodi yng Nghymru. O ganlyniad, rydym wedi seilio ein dadansoddiad ar dair set ddata allweddol, sef Mynegai Amddifadedd Lluosog Cymru; data ar gartrefi islaw'r incwm cyfartalog gan yr Adran Gwaith a Phensiynau (DWP); a gwybodaeth am dlodi parhaus, sydd eto'n cael ei chyhoeddi gan yr Adran Gwaith a Phensiynau.
- 1.9 O'i hystyried gyda'i gilydd, mae'r wybodaeth hon yn dangos i ni bod nifer sylweddol o bobl yn byw mewn tlodi yng Nghymru a bod amddifadedd yn cyrraedd pob rhan o'r wlad. Yn bwysig, mae lefelau tlodi yn dal i fod yn ystyfnig o uchel ac yn effeithio ar bob rhan o'r boblogaeth - plant, pobl o oedran gweithio a phensiynwyr. Yn arwyddocaol, mae llawer o bobl hefyd yn profi tlodi'n barhaus.

Mynegai Amddifadedd Lluosog Cymru

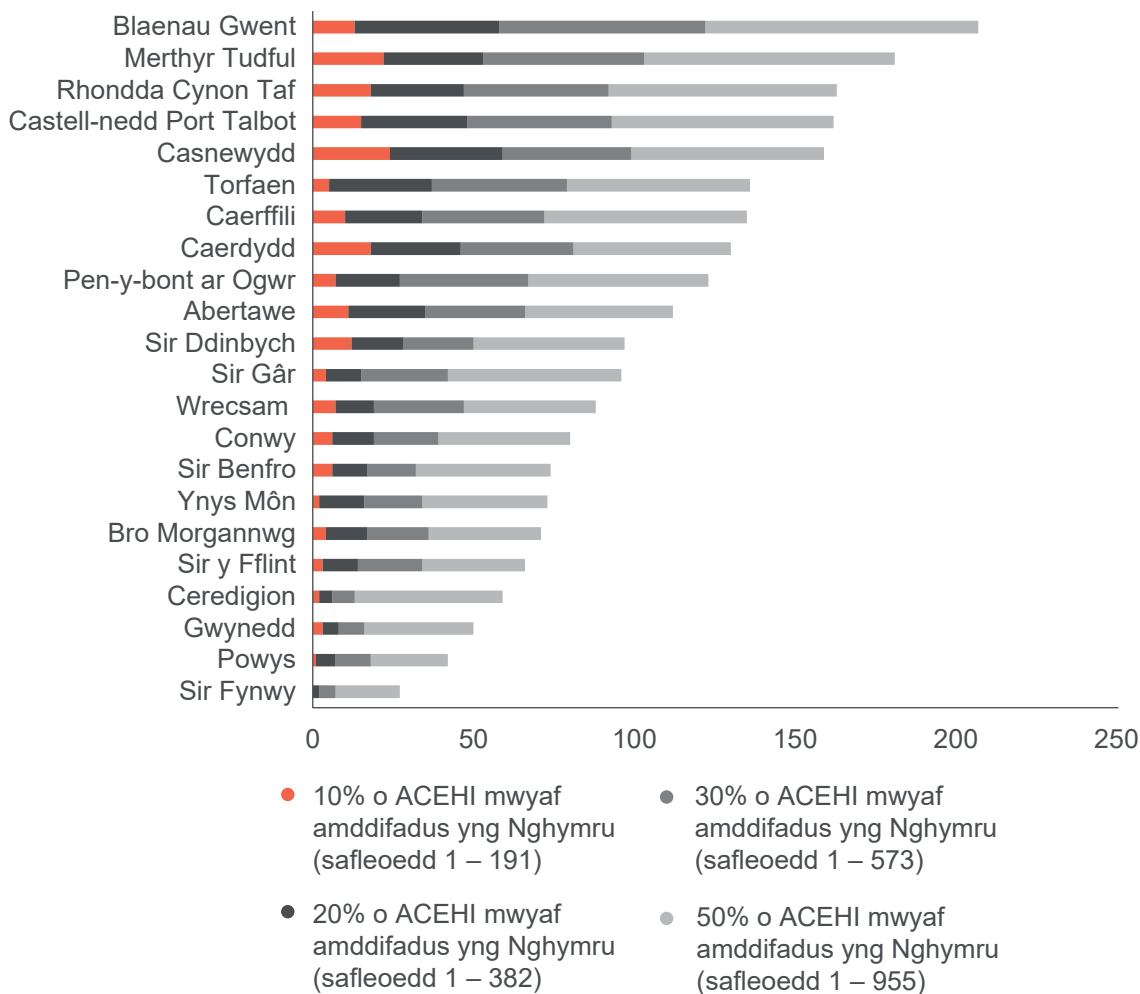
- 1.10 Mae Llywodraeth Cymru yn defnyddio Mynegai Amddifadedd Lluosog Cymru (MALIC) i fesur amddifadedd cymharol ardaloedd bychain yng Nghymru ac yna mae'n eu gosod mewn trefn o'r fwyaf i'r lleiaf amddifadus. Mae MALIC yn defnyddio 47 o ddangosyddion sydd wedi'u rhannu'n wyth parth – incwm, cyflogaeth, iechyd, addysg, mynediad at wasanaethau, tai, diogelwch cymunedol, a'r amgylchedd ffisegol. Mae MALIC yn fesur o amddifadedd lluosog sydd yn fesur seiliedig-ar-ardaloedd ac yn fesur o amddifadedd cymharol.
- 1.11 Mae MaLIC yn gosod pob ardal fach yng Nghymru mewn trefn o 1 (y fwyaf amddifadus) i 1,909 (y lleiaf amddifadus). Gan ddefnyddio'r wybodaeth hon felly mae'n bosib dweud bod un ardal yn fwy neu'n llai amddifadus nag un arall². Mae'r MALIC llawn yn cael ei ddiwygio bob pedair i bum mlynedd ac fe'i diweddarwyd ddiwethaf yn 2019, cyn y pandemig ac effaith yr argyfwng costau byw presennol. Er hynny, y MALIC yw'r data gorau sydd ar gael o hyd ar gyfer cymharu lefelau tlodi fesul cyngor.

2 Mynegai Amddifadedd Lluosog Cymru (MALIC) yw mesur swyddogol Llywodraeth Cymru o amddifadedd cymharol ar gyfer ardaloedd bychain yng Nghymru. Mae'n nodi ardaloedd sydd â'r crynodiadau uchaf o sawl math gwahanol o amddifadedd. Mae MALIC yn gosod yr holl ardaloedd bychain yng Nghymru mewn trefn o 1 (y fwyaf amddifadus) i 1,909 (y lleiaf amddifadus). Mae ardaloedd bach yn cyfeirio at adrannau daearyddol y Cyfrifiad a elwir yn Ardaloedd Cynnyrch Ehangach Haen Is (ACEHI)..

- 1.12 Gan ddefnyddio data MALIC, yn **Arddangosyn 2** rydym yn nodi'r lefelau cymharol o amddifadedd fesul cyngor yn seiliedig ar y dadansoddiad hwn ar lefel ardaloedd bychain. Yn fras, mae MALIC yn dangos i ni bod gan bob ardal yng Nghymru bocedi o amddifadedd, ond mai yn ardaloedd trefol de-ddwyrain Cymru y mae pobl yn profi tlodi yn barhaus ac yn profi'r trafferthion mwyaf.
- 1.13 Mae mynd i'r afael â thlodi a leddfu tlodi'n greiddiol i ddarparu ar gyfer lles dinasyddion, ac mae llywodraeth ar bob lefel yng Nghymru yn amlwg yn gweithredu rhaglenni lu i gefnogi hyn. Mae hyn yn cynnwys y GIG, addysg, taliadau lles, seilwaith, a chyfleustodau. Mae natur eang tlodi a'r ystod eang o feysydd y mae'n cyffwrdd â hwy'n golygu ei fod yn ei hanfod yn croesi dros wahanol ffiniau cyfansoddiadol y DU.
- 1.14 Mae Cymru wedi bod â lefelau ystyfnig o uchel o dlodi am flynyddoedd lawer (**Arddangosyn 2**) ac o ganlyniad mae tlodi'n dal i fod yn flaenoriaeth hirsefydlog gan Lywodraeth Cymru. Mae Llywodraeth Cymru yn cydnabod bod natur tlodi'n golygu na all fynd i'r afael ag ef ar ei phen ei hun a bod rhaid mynd i'r afael â thlodi ar y cyd rhwng pob lefel o lywodraeth. Er gwaethaf hynny, mae gan Lywodraeth Cymru awtonomiaeth sylweddol lle mae mynd i'r afael â thlodi yn y cwestiwn. Er enghraifft, mae'n gyfrifol am feysydd pwysig datblygu economaidd, addysg, iechyd a pholisi tai, a gall benderfynu ble mae'n dyrannu ei chyllidebau.

Arddangosyn 2 – Mynegai Amddifadedd Lluosog Cymru – Dadansoddiad o Gynghorau fesul Ardal Gynnyrch Ehangach Haen Is

Mae pobl ym mhob rhan o Gymru yn profi tlodi, ond mae i'w deimlo'n fwyaf llym yn ardaloedd trefol a chymoedd De Cymru.



Ffynhonnell: Mynegai Amddifadedd Lluosog Cymru, Llywodraeth Cymru, Tachwedd 2019

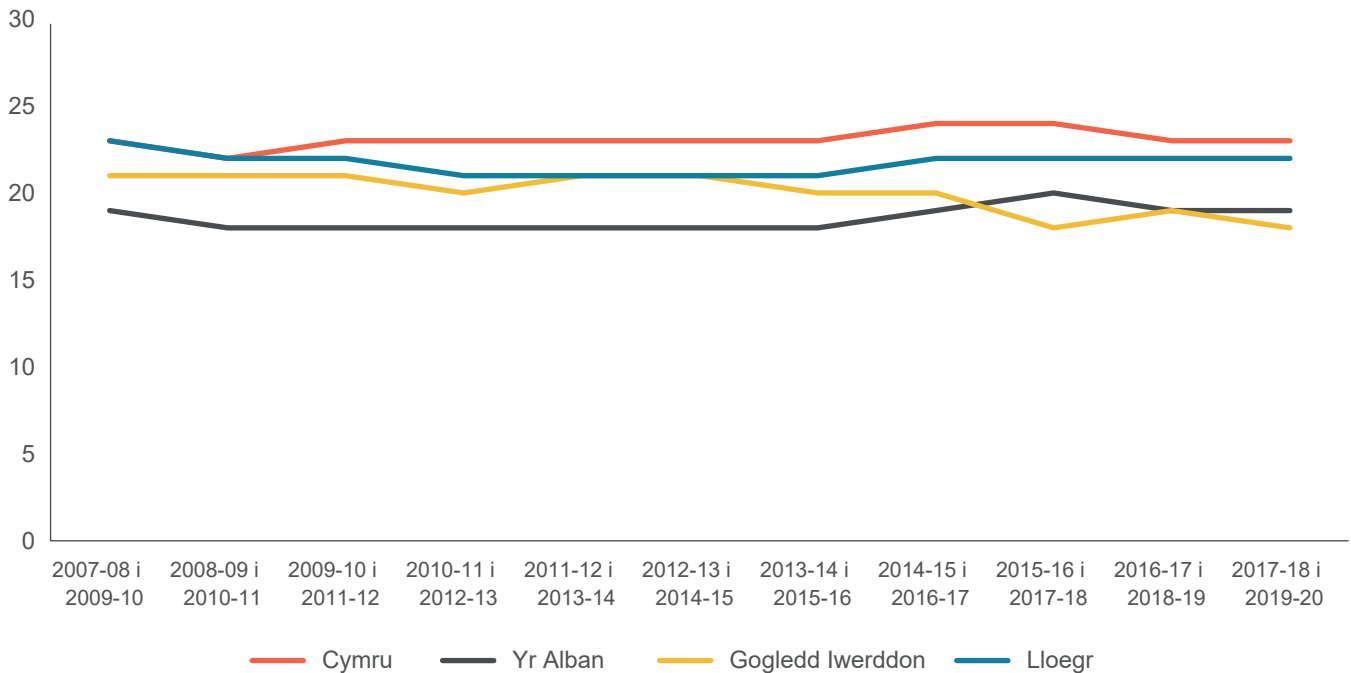
Cartrefi Islaw'r Incwm Cyfartalog

1.15 Mae'r rhan fwyaf o fesurau swyddogol o dlodi yn defnyddio incwm cymharol i asesu pwy sydd mewn tlodi; pennir trothwy incwm ac ystyrir bod y rhai sydd islaw'r trothwy 'mewn tlodi'. Y meincnod presennol ar gyfer barnu lefelau cymharol o dlodi yw nifer yr aelwydydd sy'n cael llai na 60% o'r cyflog cyfartalog. Gan ddefnyddio'r mesur hwn³, a defnyddio data a gyhoeddwyd gan yr Adran Gwaith a Phensiynau, mae 23% o bobl yng Nghymru yn byw mewn tlodi ac mae Cymru'n dal i fod â'r lefelau uchaf o dlodi yn y Deyrnas Unedig – **Arddangosyn 3**.

3 Incwm cymharol yw'r swm o arian ar ôl talu costau tai fel taliadau llog morgais/rhent, trethi dŵr ac yswiriant tŷ strwythurol.

Arddangosyn 3 – Canran y bobl sy'n byw mewn tlodi incwm cymharol fesul gwlad yn y DU rhwng 2007-08 i 2009-10 a 2017-18 i 2019-20 (cyfartaleddau dros dair blynedd ariannol)

Mae Cymru wedi bod â'r lefelau uchaf o dlodi incwm cymharol yn y DU yn gyson yn ystod y degawd diwethaf.



Ffynhonnell: Cartrefi Islaw'r Incwm Cyfartalog, Arolwg o Adnoddau Teulu, yr Adran Gwaith a Phensiynau, a adroddwyd ar StatsCymru (Dangosydd [SIEQ0031](#)), Mawrth 2021

1.16 Mae cloddio o dan wyneb y prif ffigurau'n ein galluogi i adnabod rhai tueddiadau pwysig o ran tlodi yng Nghymru, a'r gwahaniaethau rhwng Cymru a gwledydd eraill y DU. Er bod nifer y plant sy'n byw mewn tlodi incwm cymharol yng Nghymru wedi gostwng o 32% yn 2010-11 i 28% yn 2018-19, fe gododd y niferoedd yn sydyn yn 2019-20 i 31%. Mae'r data diweddaraf a gyhoeddwyd gan yr Adran Gwaith a Phensiynau⁴ ym mis Mawrth 2022 (fel y'u dadansoddwyd gan Lywodraeth Cymru⁵) yn awgrymu bod y duedd hon yn parhau gyda rhagamcaniad bod 34% o blant yng Nghymru yn byw mewn tlodi ym mis Mawrth 2021⁶. Ar draws pedair gwlad y DU, Cymru sydd â'r nifer uchaf o blant mewn tlodi incwm cymharol.

4 [Households Below Average Income](#), Yr Adran Gwaith a Phensiynau, Mawrth 2022

5 [Mesurau tlodi: Ebrill 2020 i Fawrth 2021](#), Llywodraeth Cymru, Mawrth 2022

6 Dylid nodi bod y data diweddaraf ar gyfer Cymru yn seiliedig ar yr Arolwg o Adnoddau Teulu sy'n samplu tua 900 o aelwydydd yng Nghymru bob blwyddyn. Dyma pam y cyflwynir data fel cyfartaleddau treigl dros dair i bum mlynedd, i leihau (ond nid dileu) annibynadwyedd.

- 1.17 Pensiynwyr sydd â'r lefelau isaf o dlodi yng Nghymru, gyda'r niferoedd yn aros yn gyson ar 18% yn y degawd diwethaf, er bod dadansoddiad diweddaraf Llywodraeth Cymru ar gyfer mis Mawrth 2021 yn awgrymu bod hyn wedi codi ychydig bach i 19%. Eto, wrth gymharu niferoedd ledled y DU, mae gan Gymru fwy o bensiynwyr mewn tlodi na'r tair gwlad arall. Yn olaf, o ran oedolion o oedran gweithio, mae'r data wedi aros yn sefydlog ar 22%, ond Cymru eto sydd â'r niferoedd uchaf yr ystyrir eu bod mewn tlodi incwm cymharol ar draws pedair gwlad y DU.
- 1.18 Un broblem gynyddol sy'n wynebu llawer o oedolion o oedran gweithio yw 'tlodi mewn gwaith' – tlodi a wynebwr gan unrhyw un sy'n byw ar aelwyd lle mae rhywun mewn gwaith ond nad yw ei incwm (gan gynnwys budd-daliadau lles) yn nac wedi bod yn aros gyfwrch â chostau byw o ddydd i ddydd. Nid yw tlodi mewn gwaith yn newydd ac mae'n fater sydd wedi bod yn tyfu ers canol y 1990au. Fodd bynnag, mae wedi dod yn broblem fwy llym yn ystod y 12 mis diwethaf. Mae'r duedd gynyddol hon yn amlygu, er bod gwaith yn lleihau'r risg o dlodi, bod incwm yn aml ddim yn ddigon i alluogi rhywun i ddianc o dlodi. Mae ymchwil yn awgrymu bod tlodi mewn gwaith wedi cynyddu ledled y DU yn 2021 ond ei fod wedi codi'n fwyaf sydyn yn Llundain (22% o aelwydydd), Cymru a Gogledd Lloegr (y ddau – 18% o gartrefi)⁷.

Tlodi Parhaus

- 1.19 Mae'r Adran Gwaith a Phensiynau hefyd yn cynhyrchu adroddiad deinameg incwm ar newidiadau mewn incwm dros amser sy'n amlygu cyfraddau incwm isel parhaus ar gyfer gwahanol grwpiau. Cyfeirir at hyn yn aml fel 'tlodi parhaus'. Ystyrir bod unigolion yn byw mewn tlodi parhaus os ydynt yn cael incwm cymharol isel am o leiaf dair allan o bedair blynedd yn olynol.

- 1.20 Mae tlodi parhaus yn bryder mawr. Yn ôl tystiolaeth Sefydliad Joseph Rowntree, mae canlyniadau negyddol tlodi yn waeth i deuluoedd po hwyaf y maent yn ei dreulio mewn tlodi, a pho ddyfnaf yw'r tlodi y maent ynddo⁸. Canfu'r data diweddaraf gan yr Adran Gwaith a Phensiynau a gyhoeddwyd ym mis Mawrth 2022 fel a ganlyn:
- a roedd gan unigolyn yng Nghymru a Lloegr siawns o 12% o fod mewn tlodi parhaus rhwng 2016 a 2020 (ar ôl talu costau tai). Mae hyn yn fwy nag yn yr Alban (10%), ac yng Ngogledd Iwerddon (9%);
 - b roedd gan blentyn yng Nghymru tebygolrwydd o 13% o fod mewn tlodi parhaus, sy'n llai nag i Loegr (19%) ond yn uwch nag i Ogledd Iwerddon (12%) a'r Alban (10%);
 - c roedd gan oedolyn o oedran gweithio yng Nghymru tebygolrwydd o 13% o fod mewn tlodi parhaus, sy'n uwch na Lloegr (11%), Yr Alban a Gogledd Iwerddon (10%); ac
- chroedd gan bensiynwr sy'n byw yng Nghymru tebygolrwydd o 10% o fod mewn tlodi parhaus, sydd yn is nag yn Lloegr a'r Alban, sef 11%. Y tebygolrwydd yng Ngogledd Iwerddon yw 5%.

Mae'r argyfwng costau byw yn gwthio mwy o bobl i mewn i dlodi

- 1.21 Mae'r 'argyfwng costau byw' yn cyfeirio at y gostyngiad mewn incwm gwario 'gwirioneddol' (wedi'i addasu ar gyfer chwyddiant ac ar ôl trethi a budd-daliadau) y mae'r DU wedi'i brofi ers diwedd 2021. Fe'i hachosir yn bennaf gan y ffaith bod chwyddiant uchel yn uwch na'r codiadau mewn cyflogau a budd-daliadau ac mae wedi cael ei waethygu ymhellach gan gynnydd diweddar mewn treth. Mae pris nwyddau, yn enwedig hanfodion, yn cynyddu'n gyflymach nag incwm y rhan fwyaf o bobl ac mae'n creu gwasgfa ar gyllid aelwydydd, yn enwedig y rhai sydd ar gyflogau isel. Mae'r Swyddfa Ystadegau Gwladol (ONS) yn amcangyfrif bod chwyddiant bellach yn uwch nag ar unrhyw adeg ers 1982⁹, gan effeithio ar fforddiadwyedd nwyddau a gwasanaethau i filiynau o aelwydydd.

8 Sefydliad Joseph Rowntree, [UK Poverty 2022](#), Ionawr 2022

9 Swyddfa Ystadegau Gwladol, [Cyfradd flynyddol CPIH](#), Mai 2022

- 1.22 Ym mis Ionawr 2022, nododd y Sefydliad Astudiaethau Cyllidol y bydd yr un rhan o ddeg o aelwydydd sydd ar yr incwm isaf yn wynebu tua 1.5 pwynt canran yn fwy o chwyddiant na'r un rhan o ddeg o aelwydydd sydd ar yr incwm uchaf dros y flwyddyn¹⁰. Yn yr un modd, daeth ymchwil gan y Resolution Foundation i'r casgliad y bydd y chwarter o aelwydydd tlotaf yn gweld eu hincwm gwirioneddol yn gostwng 6% yn 2022-23¹¹. Gan bod prisiau ynni'n codi'n arbennig o gyflym, mae Sefydliad Joseph Rowntree yn amcangyfrif y bydd angen yn awr i deuluoedd ar incwm isel wario 19% o'u hincwm ar gostau ynni yn unig yn 2022-23, o'i gymharu â theuluoedd incwm canol y bydd angen iddynt wario 7% o'u cyflog ar ôl didyniadau¹² (er y gallai'r ffigyrau hyn fod yn is yn dilyn cyhoeddiad diweddar Llywodraeth y DU i ddarparu cymorth gyda biliau¹³ ynni hyd at fis Ebrill 2023). Yn olaf, mae'r Swyddfa Cyfrifoldeb Cyllidebol yn rhagweld y bydd incwm aelwydydd pan gaiff ei addasu ar gyfer chwyddiant yn gostwng mwy (-2.2%) yn 2022-23 nag mewn unrhyw flwyddyn ers i gofnodion ddechrau ar ganol y 1950au¹⁴.
- 1.23 Mae **Arddangosyn 4** yn dwyn ynghyd amrywiaeth o ddata i ddangos y newidiadau cyflym sy'n digwydd mewn costau ynni a bwyd a'r effaith y mae hyn yn ei chael. Mae'r ymchwil hon yn dangos bod niferoedd uwch o bobl bellach yn profi diffyg diogeledd ynni a bwyd, a pho dlotaf ydych chi, po fwyaf yw effaith yr argyfwng costau byw arnoch chi. Yn bwysig, oherwydd ei bod yn anodd cofnodi ac adrodd ar ddata tlodi mewn amser real, mae nifer y bobl yr effeithir arnynt gan yr argyfwng costau byw ac sy'n byw mewn tlodi yn absennol o'r data presennol.

10 Sefydliad Astudiaethau Cyllidol, Y Wasgfa Gostau Byw, Ionawr 2022

11 Resolution Foundation, Archwiliad Safonau Byw 2022, Gorffennaf 2022

12 Sefydliad Joseph Rowntree, Dadansoddi Prisiau Ynni, Mawrth 2022

13 <https://www.itv.com/news/2022-10-17/jeremy-hunt-to-outline-mini-budget-tax-spending-and-plan-today>

14 Y Swyddfa Cyfrifoldeb Cyllidebol, [Economic and fiscal outlook](#), Mawrth 2022

Arddangosyn 4 – Newidiadau mewn costau ynni a bwyd a'r effaith a ragwelir

Newidiadau mewn costau ynni a bwyd yn 2021 a 2022

Rhwng mis Ebrill 2021 a mis Ebrill 2022, bu cynnydd o 95% ym mhrisiau nwy domestig ac o 54% ym mhrisiau trydan domestig.

Ar 1 Ebrill 2022, daeth y cap newydd ar brisiau i rym. Cyhoeddodd y rheoleiddwr Ofgem y byddai'r cap yn codi o'i lefel flynyddol gyfatebol bresennol o £1,277 y flwyddyn i £1,971; cynnydd o 54%.

Dywedodd Prif Weithredwr Ofgem ar 24 Mai ei fod yn disgwyl i'r cap ar brisiau gynyddu i tua £2,800 ym mis Hydref 2022, cynnydd o 40%. Mae ymchwil ddiweddar yn awgrymu y bydd hwn yn codi eto i £4,200 erbyn mis Ionawr 2023. Mae Ofgem yn amcangyfrif y bydd y cynnydd yn y cap ar brisiau'n effeithio ar tua 22 miliwn o gwsmeriaid.

Ym mis Medi 2022, cyhoeddodd Llywodraeth y DU y bydd yn rhewi biliau ynni ar gyfartaledd o £2,500 y flwyddyn am ddwy flynedd o 1 Hydref 2022.

Rhwng mis Awst 2021 a mis Awst 2022 mae pris petrol di-blwm wedi codi 48.6 ceiniog y litr a phris diesel wedi codi 56.2 ceiniog y litr.

Effaith ar bobl

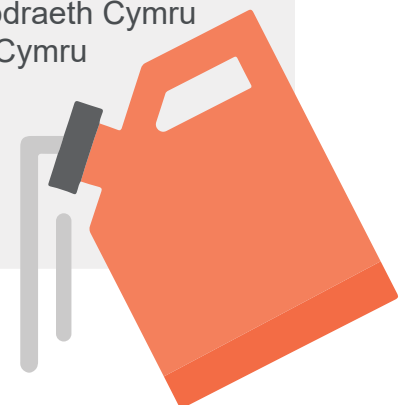
Dywedodd YouGov fod 87% o oedolion yn y DU wedi nodi cynnydd yn eu costau byw ym mis Mawrth 2022 a bod 83% wedi nodi bod cynnydd mewn costau nwy ac ynni wedi gwneud cyfraniad sylweddol.

Ym mis Awst 2022, nododd YouGov fod 78% o bobl ym Mhrydain Fawr yn poeni am bris presennol biliau ynni eu haelwyd – gan gynnwys traean (37%) sy'n poeni 'yn fawr' am y gost. O'r rhai sydd â'r incwm aelwyd isaf (£19,999 y flwyddyn neu lai), mae 83% yn dweud eu bod yn pryderu ynghylch faint maen nhw'n ei wario ar ynni.

Roedd aelwydydd yn y grŵp incwm isaf yn gwario 7.1% o'u gwariant ar y cyfan ar drydan a nwy, o'i gymharu â 2.5% ar gyfer aelwydydd yn y grŵp incwm uchaf.

Yn ôl arolwg barn YouGov ym mis Ionawr 2022, mae 49% o bobl o aelwydydd sydd ag incwm o lai na £15,000 y flwyddyn yn dweud na allant fforddio gwresogi eu cartref pan yw hi'n oer iawn y tu allan.

Yn ôl ymchwil gan Lywodraeth Cymru mae 14% o aelwydydd Cymru bellach yn byw mewn 'tlodi tanwydd' ac mae 11% yn wynebu risg o 'dlodi tanwydd'.



Newidiadau mewn costau ynni a bwyd yn 2021 a 2022

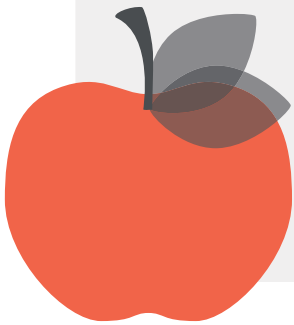
Roedd prisiau bwyd a diodydd di-alcohol 6.7% yn uwch yn y flwyddyn hyd at fis Ebrill 2022. Mae hyn i fyny o 5.9% ac mae'r cynnydd hwn ar y gyfradd fwyaf ers mis Mehefin 2011.

Fe wnaeth mynegai o brisiau bwyd y byd a luniwyd gan Sefydliad Bwyd ac Amaeth y Cenhedloedd Unedig gyrraedd ei lefel uchaf erioed ym mis Mawrth 2022. Gostyngodd ychydig ym mis Ebrill ond mae'n dal i fod 29.8% yn uwch nag ym mis Ebrill 2021.

Effaith ar bobl

Dywedodd YouGov fod 80% o oedolion yn y DU wedi gweld cynnydd yn eu costau byw ym mis Mawrth 2022 a bod 85% o'r rhain wedi nodi mai prisiau bwyd uwch oedd y rheswm. Mae 54% o'r rhai a ymatebodd i'r arolwg a ddywedodd fod eu costau byw wedi cynyddu ym mis Mawrth 2022 yn dweud eu bod yn gwario llai ar eitemau dianghenraid o ganlyniad ac mae 33% yn dweud eu bod yn gwario llai ar fwyd a hanfodion. Mae'r dadansoddiad diweddaraf gan YouGov ym mis Medi 2022 yn nodi bod 21% o ddinasyddion y DU bellach yn dweud eu bod wedi cael eu gorfodi i wneud toriadau i'w gwariant ar eitemau bwyd hanfodol.

Nododd Offeryn Tracio Diffyg Diogeledd y Sefydliad Bwyd fod 13.8% o aelwydydd y DU (7.3 miliwn o oedolion) wedi profi diffyg diogeledd bwyd ym mis Ebrill 2022. Ymhlith y rhai ar Gredyd Cynhwysol, roedd y ffigwr yn codi i 47.7%.



Ffynonellau: Y Swyddfa Ystadegau Gwladol, [Energy prices and their effect on households](#), Chwefror 2022; Ofgem, [Default Tariff Cap Level](#), Chwefror 2022; [Amcangyfrifon tlodi tanwydd wedi'u modelu ar gyfer Cymru \(prif ganlyniadau\): ym mis Hydref 2021 \(llyw.cymru\)](#); Y Sefydliad Bwyd, [Food Insecurity Tracking](#), Ebrill 2022; Cornwall Insights, [Price Cap Forecasts](#), Awst 2022; YouGov, [Eurotrack Survey Results](#), Mawrth 2022; Yougov, [Finances Survey Results](#), Mawrth 2022; a Chanlyniadau YouGov, [Energy Bills](#), Awst 2022; a YouGov, [Essential Spending Results](#), Medi 2022

1.24 I gloi, ac o ystyried yr wybodaeth yn yr adran hon yn ei chyfanrwydd, mae tlodi yn broblem hirdymor sy'n wynebu pob rhan o Gymru, ond ardaloedd yn y de yn arbennig. Yn gymharol, mae data'n awgrymu mai Cymru sydd â'r lefelau tlodi uchaf ar draws pedair gwlad y DU, ac mae hyn yn tyfu. Mae niferoedd sylweddol o hyd sy'n byw'n barhaus mewn tlodi ac yn ei chael hi'n anodd dianc rhag ei effaith. Ac mae effaith yr 'argyfwng costau byw' presennol yn gwthio mwy o bobl i mewn i dlodi. O ystyried y sefyllfa yma, yn yr adrannau nesaf rydym yn ystyried sut y mae llywodraeth yng Nghymru'n ymateb.



Her mynd i'r afael â thlodi a lleddfu tlodi yng Nghymru

02

2.1 Yn y rhan hon o'r adroddiad rydym yn nodi sut y mae llywodraeth yn lleddfu ac yn mynd i'r afael â thlodi yng Nghymru ar hyn o bryd. Rydym yn tynnu sylw at y cyfyngiadau sydd ar Lywodraeth Cymru a llywodraeth leol o ran ymateb i dlodi a hefyd yn adolygu cynlluniau a strategaethau cyfredol. Rydym yn nodi sut y darperir adnoddau ar gyfer gwaith i leddfu a mynd i'r afael â thlodi a sut y mae gwendidau yn y trefniadau presennol yn cyfyngu ar effaith gadarnhaol bosibl y cyllid hwn.

Mae mynd i'r afael â thlodi yn dal i fod yn flaenoriaeth i bob haen o lywodraeth ond mae nifer o'r ysgogiadau i leddfu tlodi y tu hwnt i reolaeth Cymru

Arddangosyn 5 – Diben 'Llywodraeth'

Mae gan lywodraethau democrataidd y gorllewin, yn gyffredinol, yr un dibenion allweddol, er bod y modd y maent yn eu cyflawni'n amrywio. Dyma'r dibenion:



Sefydlu cyfreithiau

Mae gan y llywodraeth yr awdurdod cyfreithlon i osod cyfraith y mae'n ofynnol i bawb ei dilyn.



Cynnal cyfraith a threfn

Gall y llywodraeth, drwy'r llysoedd neu'r heddlu, orfodi'r gyfraith a chosbi'r rhai nad ydynt yn ei dilyn i reoleiddio a diogelu eraill rhag niwed.



Amddiffyn rhag bygythiadau allanol

Gall y Llywodraeth ddefnyddio camau gweithredu milwrol, diplomyddol, neu gytundebau rhyngwladol i amddiffyn dinasyddion rhag bygythiadau.



Darparu ar gyfer lles cyffredinol dinasyddion

Mae'r Llywodraeth yn ceisio sicrhau iechyd, hapusrwydd, a ffyniant dinasyddion trwy ofal iechyd, addysg, a rhaglenni eraill.

- 2.2 Ond mewn ffyrdd eraill cyfyngir yn sylweddol ar Lywodraeth Cymru, yn fwyaf amlwg ei hanallu i reoli meysydd allweddol sydd wedi'u cadw'n ôl gan Lywodraeth y DU. Mae hyn yn cynnwys budd-daliadau lles, nawdd cymdeithasol ehangach, trethiant a chyfraith cyflogaeth, fel yr isafswm cyflog. Nid yw Llywodraeth Cymru'n gallu dylanwadu ar bolisi Llywodraeth y DU na'r pwerau y mae hi wedi'u cadw'n ôl, ond yn aml mae ganddi farn wahanol am rôl y wladwriaeth wrth fynd i'r afael â thlodi a lleddfu tlodi. Mae hyn yn gadael Llywodraeth Cymru heb yr ysgogiadau allweddol i weithredu ar y maes blaenoriaeth hwn.

Strategaethau Llywodraethau'r DU a'r Alban

- 2.3 Tan 2016, roedd gan Lywodraethau'r DU dan arweiniad y ddwy blaid fawrdarged hirsefydlog i roi terfyn ar dlodi plant erbyn 2020 a hwnnw wedi'i ymgorffori yn Neddf Tlodi Plant 2010. Cafodd hon ei diddymu yn 2016 ac ers hynny ni fu unrhyw dargedau ar lefel y DU.
- 2.4 Mewn ymateb, gosododd Llywodraeth yr Alban ei thargedau ei hun i leihau tlodi plant erbyn 2030 trwy Ddeddf Tlodi Plant (Yr Alban) 2017 (y Ddeddf). Mae'r Ddeddf yn ei gwneud yn ofynnol i Lywodraeth yr Alban gyhoeddi cynllun cyflawni cenedlaethol ac adroddiadau blynyddol, a'r rheiny'n cael eu hategu gan adroddiadau blynyddol ar y cyd gan gynghorau a byrddau iechyd i ddangos sut y mae'r strategaeth yn cael ei rhoi ar waith. Mae'r Ddeddf hefyd yn sefydlu Comisiwn Tlodi ac Anghydraddoldeb i fonitro cynnydd a dwyn Llywodraeth yr Alban i gyfrif.
- 2.5 Mae cynnydd ar dlodi yn yr Alban yn cael ei hybu gan y ffaith bod mwy o bwerau wedi'u datganoli o San Steffan. Mae gan Lywodraeth yr Alban bwerau ychwanegol dros gyllid a lles sydd heb eu datganoli i Gymru sy'n ei galluogi i fuddsoddi a datblygu polisi sy'n helpu i liniaru a mynd i'r afael â thlodi'n uniongyrchol. Mae hyn yn cynnwys Taliad Plant yr Alban. Mae Llywodraeth yr Alban yn amcangyfrif y gallai hyn ar ei ben ei hun arwain at ostyngiad o 5% mewn tlodi plant yn 2023-24¹⁵.

Nid oes targed cenedlaethol ar gyfer lleihau tlodi plant ac mae angen adnewyddu'r Strategaeth Tlodi Plant bresennol

- 2.6 Yn 2011, fe wnaeth Llywodraeth Cymru osod targed cenedlaethol i ddileu tlodi plant erbyn 2020 o dan Strategaeth Tlodi Plant Cymru. Cafodd hyn ei ailadrodd wedyn yn 2015 ond cafodd y targed ei ollwng yn ystod y Bumed Senedd. Er bod y strategaeth yn dal i fod yn berthnasol ac yn rhoi'r ffocws ar gyfer gwaith ar dlodi, nid yw'n adlewyrchu'r heriau presennol sy'n wynebu pobl yng Nghymru ac nid yw'n cynnwys targedau i roi ffocws i waith ac ymdrech.

- 2.7 Cynhyrchodd Llywodraeth Cymru Tlodi Plant: Cynllun Gweithredu Pwyslais ar Incwm hefyd ym mis Tachwedd 2020. Roedd hwn yn nodi cyfres o gamau gweithredu ymarferol i helpu i gynyddu incwm teuluoedd sy'n byw mewn tlodi, lleihau costau byw hanfodol a rhoi cymorth i adeiladu eu cydnerthedd ariannol. Fodd bynnag, nid yw'n gyfystyr â strategaeth wedi'i hadnewyddu a'i diweddarau.
- 2.8 O'n gwaith maes, rydym yn dod i'r casgliad y byddai strategaeth genedlaethol ddiwygiedig yn galluogi Llywodraeth Cymru i gyfleu gweledigaeth gyfoes, cyfarwyddo'r broses gyflawni i gefnogi amcanion a sefydlu mesurau priodol i farnu'r effaith. Byddai strategaeth genedlaethol wedi'i diweddarau yn helpu i osod gweledigaeth strategol gyda disgwyliadau ac uchelgeisiau i'r sector cyhoeddus cyfan eu cyflawni ar y cyd. Ac mae'r angen i ddiweddarau ac adnewyddu'r strategaeth wedi cael ei gydnabod gan y Gweinidog Cyfiawnder Cymdeithasol, sydd wedi ymrwymo i gyflwyno Strategaeth Tlodi Plant ddiwygiedig¹⁶. Hefyd, o dan Reoliadau'r Strategaeth Tlodi Plant (Cydbwyllgorau Corfforedig) (Cymru) 2021, bydd yn ofynnol i'r pedwar Cydbwyllgor Corfforedig a sefydlwyd yn ddiweddar adolygu strategaethau tlodi plant lleol a llunio adroddiad. Mae hyn yn gyfle i gynghorau ailystyried eu cynlluniau lleol a chydweithio â chymdogion. Yn olaf, mae Llywodraeth Cymru hefyd wedi ymgynghori'n ddiweddar ar gerrig milltir cenedlaethol newydd sy'n cynnwys mesurau sy'n gysylltiedig â gwella incwm y pen aelwydydd a thlodi incwm.¹⁷
- 2.9 Er hyn, fel mae'r adrannau isod yn amlinellu, mae Llywodraeth Cymru a chyrrff cyhoeddus eraill yn parhau i fuddsoddi mewn ystod eang o fentrau i fynd i'r afael â thlodi a'i leddfu. Mae Llywodraeth Cymru, trwy grantiau costau byw penodol, yn cynorthwyo cyrrff cyhoeddus i ddarparu rhaglenni sy'n helpu'r rhai mewn tlodi, ac mae llawer o arian yn cael ei fuddsoddi fel hyn. O fewn cynghorau mae hyn yn cynnwys rhaglenni Teuluoedd yn Gyntaf a Dechrau'n Deg, yn ogystal â grantiau wedi eu targedu, fel y rhai ar gyfer tlodi bwyd neu dlodi mislif. Gallai'r elfennau hyn gael eu cydlynu'n well a'u mesur drwy strategaeth a dangosyddion cenedlaethol.
- 2.10 Er mwyn gwella hyn mewn cyfnod o angen dybryd, mae rhai wedi galw ar Lywodraeth Cymru i wneud mwy gan ddilyn arweiniad Llywodraeth yr Alban. Er enghraifft, mae Sefydliad Bevan a Sefydliad Joseph Rowntree wedi galw ar Lywodraeth Cymru i weithredu 'System Budd-daliadau Cymru', a fyddai'n cymryd rhaglenni presennol o gymorth ariannol a chymorth o fath arall i deuluoedd ac yn eu hintegreiddio'n un system lles. Byddai hyn yn golygu y byddai nifer dirifedi o raglenni cyllido presennol, nifer ohonynt yn cael eu gweinyddu gan gynghorau, yn cael eu cyfuno'n un gronfa, a fyddai'n helpu i symleiddio a gwella effeithlonrwydd.

16 Senedd Cymru, Cofnod Llawn, 13 Gorffennaf 2022

17 Llunio Dyfodol Cymru: Defnyddio Dangosyddion a Cherrig Milltir Cenedlaethol i fesur cynnydd ein Cenedl (llyw.cymru)

Mae cyngorau a phartneriaid wedi blaenoriaethu gwaith ar dlodi, ond mae'r cymysgedd o ddulliau a thirwedd gyflawni gymhleth yn golygu bod uchelgeisiau, ffocws, camau gweithredu a blaenoriaethau'n amrywio'n eang

- 2.11 Roedd Mesur Plant a Theuluoedd (Cymru) 2010 yn gosod dyletswydd ar gynghorau i lunio strategaeth tlodi plant i ategu'r strategaeth genedlaethol. Ers 2015, mae hyn wedi bod yn cael ei gyflawni trwy gynlluniau llesiant lleol gan gynghorau neu Fyrddau Gwasanaethau Cyhoeddus (BGC). Ar y cyfan, canfu ein hadolygiad ddarlun cymhleth o ran sut y mae cyrff cyhoeddus yn gweithio i fynd i'r afael â thlodi ledled Cymru.
- 2.12 Er bod gan bob cyngor amcanion llesiant a fyddai'n cefnogi'r rhai sy'n byw mewn tlodi, dim ond 12 sydd ag amcanion penodol sy'n mynd i'r afael â thlodi. Gwelsom fod gan bum cyngor strategaethau gwrthdlodi pwrpasol hefyd sy'n cwmpasu'r cyngor cyfan ac sy'n tynnu ar eu hamcanion corfforaethol a llesiant. Mae cynghorau eraill yn targedu dimensiynau unigol o dlodi, fel tlodi ynni neu dlodi bwyd. Mae rhai hefyd yn cynnwys tlodi fel un o amcanion neu themâu'r BGC i gael sylw ochr yn ochr â phartneriaid eraill. Mae naw hefyd yn cyfeirio at dlodi o fewn eu Cynlluniau Cydraddoldeb Strategol.
- 2.13 Mae'r strategaethau cryfaf yn rhoi diffiniadau clir o dlodi ac yn cysylltu ag amcanion corfforaethol ehangach. Mae Fframwaith Trechu Tlodi Abertawe yn enghraifft o hyn, gan amlinellu gweledigaeth gyda themâu a chanlyniadau, sy'n gysylltiedig â chynlluniau eraill. Mae Pen-y-bont ar Ogwr hefyd yn cysylltu ei gynllun yn effeithiol trwy ddefnyddio amcanion sy'n gyson â strategaethau eraill. Mae hyn yn ei gwneud yn bosibl i ffocws ar dlodi fodoli ochr yn ochr ag amcanion corfforaethol ehangach.
- 2.14 Thema gyffredin ar draws nifer o gynghorau, serch hynny, yw diffyg uchelgais i fynd i'r afael ag achosion tlodi dros gyfnod hwy. Er bod mae prif sbardunau tlodi, yn bennaf penderfyniadau am wariant a hawliau lles, y tu hwnt i reolaeth cynghorau, mae newidiadau lleol y gellir eu gwneud i gefnogi pobl. Adweithiol yn unig yw'r rhan fwyaf o gynghorau ac maen nhw'n canolbwyntio ar ddarparu grantiau a rhaglenni Llywodraeth Cymru. Mae hyn yn arwain at ffocws tuag i mewn ar yr hyn y gall y cyngor ei gyflawni ar gyfer pobl mewn argyfwng sydd eisoes yn hysbys iddynt ac o fewn y system darparu gwasanaethau cyhoeddus. Mae'r rhai sydd ar ymylon tlodi, a'r rhai sy'n cael eu gwrthio i mewn i dlodi gan yr argyfwng costau byw, yn aml yn cael eu hanwybyddu.

- 2.15 Mae'n achos pryder bod rhai swyddogion y gwnaethom ni gyfweld â hwy wedi dweud nad oes angen strategaethau tlodi am eu bod yn ystyried bod mynd i'r afael â thlodi'n rhan annatod o holl waith eu cynghorau. Yn eu tyb hwy, roedd bod â strategaeth yn peri i dlodi gael ei 'golli' yn y cynllun corfforaethol ar y cyfan. Er bod y farn hon yn cydnabod natur gyfannol tlodi, gall hefyd arwain at ddiffyg cydlynu ac at weithio mewn seilos, gyda phob gwasanaeth yn canolbwyntio ar ddarparu'r rhaglenni y maent hwy'n gyfrifol amdanynt yn hytrach nag ar sut y maent yn cyfrannu ar y cyd at y darlun ehangach.
- 2.16 Mae cyflogaeth yn dal i fod yn thema flaenllaw i gynghorau, fel un o achosion tlodi ond hefyd fel datrysiaid iddo. Fodd bynnag, fel a nodir uchod, mae hyn yn aml yn anwybyddu'r niferoedd mawr a chynyddol o bobl sy'n profi tlodi mewn gwaith. Mae'r prif naratif sy'n ymwneud â'r rhai sydd ar fudd-daliadau lles mewn tlodi, yn arwain at ffocws rhy sylweddol ar raglenni cyflogadwyedd dros gamau gweithredu eraill. Er nad yw lefelau isafswm incwm yn cael eu pennu yng Nghymru, dylid ystyried cyflogadwyedd yng nghyd-destun y materion ehangach y mae'r rhai sy'n byw mewn tlodi yn eu profi.
- 2.17 Oherwydd natur eang yr agenda tlodi, mae ystod eang o bartneriaid posibl i gynghorau ymgysylltu â hwy. Mae hyn yn cynnwys BGCau, Cydbwyllgorau Corfforedig, Byrddau Partneriaeth Rhanbarthol a fforymau lleol eraill. Gwelsom fod cynghorau wedi mabwysiadu dulliau gwahanol iawn o weithio mewn partneriaeth i fynd i'r afael â thlodi a lleddfu tlodi. Ac, oherwydd y cyfyngiadau yn y strategaeth genedlaethol a diffyg targedau, mae'r anghysondeb rhwng cynghorau yn ychwanegu lefel ddiangen o gymhlethdod at weithio mewn partneriaeth, yn enwedig gyda chyrrff cyhoeddus sy'n gweithredu'n rhanbarthol.
- 2.18 Er mwyn i wasanaethau allu cael yr effaith fwyaf, mae angen i gynghorau gynllunio'n benodol i fynd i'r afael â thlodi a lleddfu tlodi, gan ddefnyddio amrywiaeth o dystiolaeth a chydweithio ystyrion â phartneriaid. Fodd bynnag, canfuom fod cynllunio'n aml yn canolbwyntio ar gyfraniad y cyngor yn unig, yn hytrach na chyfraniad yr holl bartneriaid. Mae cynghorau'n darparu ystod fawr o wasanaethau sy'n helpu ac yn cefnogi pobl sy'n byw mewn tlodi, ond prin yw'r rheini sy'n amcanu at adeiladu ar hyn gyda chysylltiadau ystyrion â phartneriaid eraill. Mae diffyg cydlynu yn aml yn golygu bod cynghorau'n ddibynnol ar drefn lle mae gwasanaethau unigol yn ffurfio eu cysylltiadau eu hunain, er nad oes ganddynt gapasiti sbâr i wneud hyn.

- 2.19 Mae cydweithio mewn rhai cynghorau yn digwydd o fewn fforymau presennol sy'n gorgyffwrdd â'r agenda tlodi, yn fewnol ac yn allanol, ond mae cynghorau eraill wedi mynd ymhellach. Ffurfiodd Abertawe grŵp cydlynu ar draws y cyngor cyfan, sy'n dod ag uwch swyddogion at ei gilydd o fewn eu Fframwaith Trechu Tlodi. Yn yr un modd, mae Wrecsam wedi creu gweithgor costau byw yn ddiweddar i ategu trigolion lleol o ran gwneud y mwyaf o fudd-daliadau, gan leihau costau ar ynni, tlodi tanwydd a phwysau'r gaeaf. Mae eraill, megis Sir Fynwy a Sir y Fflint, wedi dwyn ynghyd grwpiau cyfeirio allanol i gynnwys partneriaid eraill, megis banciau bwyd neu Cyngor ar Bopeth. Mae'r BGC wedi cyflawni rôl debyg yng Ngheredigion.
- 2.20 Mae'r cynghorau gorau wedi blaenoriaethu eu gwaith gyda phartneriaid yn y trydydd sector i fuddsoddi a darparu gweithgarwch cyngor a gwybodaeth er mwyn helpu'r rhai mewn tlodi yn benodol. Er enghraifft, mae Caerdydd yn ariannu'r ganolfan Cyngor ar Bopeth leol ac Undeb Credyd Caerdydd a'r Fro i ddarparu cyngor pwrpasol i unigolion sy'n mynd at Dîm Cynghori Ariannol y cyngor. Er mwyn lleddfu baich gweinyddol eu partneriaid, mae gan Ben-y-bont ar Ogwr dîm grantiau canolog i symleiddio grantiau a ddarperir.
- 2.21 Mae angen arweinyddiaeth effeithiol hefyd i yrru'r agenda tlodi yn ei blaen. Gall arweinyddiaeth gref a chydlynol gynnig yr ysgogiad i gynghorwyr a swyddogion chwalu seilos er mwyn cydweithio i gyflawni amcanion a rennir a darparu ffocws ar gyfer gweithio mewn partneriaeth. Canfuom mai dim ond wyth cyngor sydd ag aelod cabinet â chyfrifoldeb am dlodi, ac mai dim ond wyth cyngor sydd ag uwch swyddog â chyfrifoldeb corfforaethol am arwain ar fynd i'r afael â thlodi.
- 2.22 Un pryder cynyddol yw'r anhawster o ran denu digon o dalent i ddarparu'r hyn sy'n aml yn wasanaethau sy'n gofyn llawer ac sy'n gryn her. Roedd cyfran sylweddol o swyddogion cynghorau y gwnaethom ni gyfweld â hwy yn nodi problem gynyddol o ran recriwtio a chadw staff hanfodol, o fewn eu sefydliad hwy ond hefyd yn sefydliadau eu partneriaid allweddol yn y trydydd sector. Cafodd materion llwyth gwaith cynyddol, gostyngiadau mewn capasiti, mwy a mwy o ddiffygio o ganlyniad i waith rheng-flaen yn ystod y pandemig, cyflogau llai cystadleuol ac effaith chwyddiant ar gyflogau i gyd eu nodi fel risgiau mawr.

2.23 Yn 2022, sefydlodd Cymdeithas Llywodraeth Leol Cymru (CLILC) Grŵp Tlodi sy'n dod â swyddogion cynghorau at ei gilydd i rannu dulliau, adnabod cyfleoedd ar gyfer cydweithio a lobio dros newid. Er mai dim ond newydd ddechrau datblygu y mae, mae'r grŵp hwn yn cynnig fforwm posibl ar gyfer cyfnewid arferion da a chydweithio. Mae rolau swyddogion sy'n mynychu yn eang, gan adlewyrchu'r agenda tlodi eang, ond hefyd diffyg tîm gwrth-dlodi canolog yn y rhan fwyaf o gynghorau. Bydd hyn yn ei gwneud yn anos i'r grŵp gydlynw a chytuno ar gamau gweithredu ar y cyd oherwydd bod cyfrifoldebau a dylanwad swyddogion unigol yn amrywio o un cyngor i'r llall. Mae hyn yn rhywbeth y mae CLILC yn bwriadu mynd i'r afael ag ef.

Mae symiau mawr o arian yn cael eu buddsoddi mewn mynd i'r afael â thlodi a lleddfu tlodi, ond ni wŷr neb faint, ac mae'r ffordd y caiff arian ei ddyrannu a'i reoli yn cyfyngu ar ei effaith gadarnhaol

Mae Llywodraeth Cymru yn trefnu bod arian refeniw sylweddol ar gael i gynghorau i leddfu effaith tlodi ond nid yw cyfanswm lefel y gwariant yn hysbys

2.24 Mae Llywodraeth Cymru yn ariannu ystod eang o raglenni sy'n cefnogi pobl mewn tlodi. Mae hyn yn cynnwys dyfarniadau eang, megis y Grant Plant a Chymunedau, a chyllid sy'n cael ei dargedu'n fwy, megis cynhwysiant digidol. Ar y cyd, rydym yn amcangyfrif bod y cyllid refeniw hwn yn werth dros £1 biliwn yn 2021-22.¹⁸

2.25 Mewn ymateb i'r argyfwng costau byw, mae Llywodraeth Cymru wedi dyrannu cyllid ychwanegol yn 2021-22 a 2022-23. Darparwyd £152 miliwn yn 2021-22 i ariannu taliadau cymorth o £150 i aelwydydd sy'n byw mewn eiddo o fewn bandiau treth gyngor A i D. Trefnwyd hefyd fod £25 miliwn arall ar gael ar gyfer cynllun yn ôl disgrisiwn i roi cymorth gyda'r dreth gyngor, gyda meini prawf talu i gael eu pennu gan gynghorau yn ôl yr angen lleol. Mae hyn wedi cynnwys:

- a taliadau i'r rhai sydd wedi'u heithrio o'r dreth cyngor;
- b taliadau i bobl sy'n byw mewn cartrefi ym mandiau E ac F;
- c taliadau i rai sy'n cael prydau ysgol am ddim;
- ch cefnogi cymorth atal digartrefedd; ac
- d ychwanegu at daliadau disgrisiwn at gostau tai.

Roedd cyfanswm y cymorth ychwanegol wedi'i gyllidebu ar gyfer 2022-23 yn £162 miliwn ac mae'n cynnwys cronfa cymorth tanwydd y gaeaf, cymorth gyda llwgu yn ystod gwyliau, a chymorth i deuluoedd agored i niwed.

2.26 Gan fod yr agenda tlodi mor eang a bod cyllid ar gyfer gweithgarwch sy'n gysylltiedig â thlodi wedi'i gynnwys o fewn cyllidebau sylfaen ehangach Llywodraeth Cymru, mae'n anodd adnabod a mesur y lefel benodol o wariant sy'n cael ei ddarparu i fynd i'r afael â thlodi a lleddfu tlodi yng Nghymru. Mae hyn, yn ei dro, yn ei gwneud yn anodd asesu effaith neu fesur gwerth am arian y cyllid hwn.

Ni wŷr yr un cyngor beth yw maint llawn ei wariant ar leddfu a mynd i'r afael â thlodi

2.27 Nid oes gan yr un cyngor gyllideb wedi'i neilltuo ac nid yw'r un cyngor yn gallu nodi cyfanswm y gwariant refeniw a ddefnyddir i fynd i'r afael â thlodi a'i liniaru. Fel yn achos Llywodraeth Cymru, y diffiniad eang o raglenni sy'n cefnogi'r rhai mewn tlodi, cyfyngiadau mewn dynodiadau cyllidebol a diffyg dealltwriaeth ynghylch sut y mae arian yn cael ei ddyrannu a'i ddefnyddio sy'n bennaf gyfrifol am hyn.

2.28 Mae rhai cyngorau, fel Abertawe a Sir Gâr, yn gwybod bod cyfanswm yr arian grant gan Lywodraeth Cymru a roddwyd iddynt ac a neilltuwyd i fentrau atal tlodi. Ond nid oedd yr un swyddog cyngor y gwnaethom ni gyfwrdd â hwy'n gallu meintoli cyfran y gwariant na faint o staff mewn gwasanaethau rheng-flaen sy'n helpu i leddfu a mynd i'r afael â thlodi. O ystyried y swm sylweddol o weithgarwch sy'n ymwneud â thlodi, byddai hon yn dasg sylweddol nad oes gan gynghorau'r capasiti i'w chyflawni.

Mae pob cyngor yn ddibynnol ar grantiau ond mae gwendidau mewn rhaglenni yn golygu nad yw arian yn cael yr effaith y gallai ei chael

2.29 Roedd y mwyafrif llethol o swyddogion y gwnaethom gyfwrdd â hwy'n cydnabod bod y cyllid a roddir gan Lywodraeth Cymru yn hanfodol i helpu cynghorau i fynd i'r afael â thlodi a lleddfu ei effaith. Heb y cyllid hwn mae'n amlwg y byddai'r sefyllfa'n llawer gwaeth nag ar hyn o bryd. Er gwaethaf hyn, yn ystod ein cyfweiliadau, nodwyd rhai gwendidau cyffredin.

2.30 Yn aml, mae grantiau Llywodraeth Cymru sy'n gysylltiedig â thlodi yn cael eu cysylltu â rhaglenni diffiniedig i gynghorau eu darparu, fel Teuluoedd yn Gyntaf. Mae'r rhain yn aml yn cael eu hystyried yn rhai ar wahân i raglenni a gychwynnwyd gan gynghorau o fewn cynlluniau corfforaethol. O ganlyniad, yn aml pan fydd cyllid Llywodraeth Cymru'n dod i ben bydd y rhaglen yn dod i ben, gan arwain at ymyriadau cyfyngedig, byrdymor.

- 2.31 Yn gyffredinol, dyrennir cyllid i fentrau sydd â ffocws tynn a/neu sydd â baich gweinyddol uchel i'w prosesu a'u cyflawni. Yn aml mae gan grantiau raddfeydd amser byr a all ei gwneud yn gryn her cyflwyno cynigion cynhwysfawr, sy'n cael effaith fawr neu wario cyllid yn llawn cyn diwedd y flwyddyn ariannol. Nododd llawer y gwnaethom ni gyfweled â hwy ac a ymatebodd i'n harolwg nad yw'r cylch cynigion blynyddol yn cynorthwyo cynghorau i fynd i'r afael â'r problemau anos a mwy hirsefydlog. Mae hyn yn hybu'r arfer o wario ar fentrau hawdd i'w cyflawni, yn hytrach nag ar weithgarwch sy'n gallu cael mwy o effaith. Mae hefyd yn golygu bod swyddogion dan bwysau sylweddol i gyflawni gwaith presennol ac ymateb i grantiau oherwydd diffyg adnoddau wedi toriadau yn ystod blynyddoedd o gynydd.
- 2.32 Gall gwendidau mewn canllawiau a chyfyngiadau ar grantiau gyfyngu hefyd ar effaith cyllid. Mae rhai cyfyngiadau ar grantiau'n golygu nad yw grwpiau sy'n profi tlodi, fel preswylwyr mewn Tai Amlfeddiannaeth neu aelodau o gymuned y teithwyr, yn gallu cael cyllid. Gall trigolion sydd wedi'u hallgau'n ddigidol gael eu hatal hefyd lle mae cynlluniau'n cael eu gweinyddu a'u hadnoddau'n cael eu darparu ar-lein.
- 2.33 Mae hyn yn cynyddu pwysigrwydd bod y staff sy'n ymwneud â chwsmeriaid yn wybodus er mwyn ymgodymu â'r ystod gymhleth o ffrydiau cyllido a'r gwahanol amodau ar gyfer rhaglenni. Dywedodd rhai cynghorau eu bod wedi ei chael hi'n arbennig o anodd recriwtio i rolau sy'n cael eu hariannu gan grantiau yn ystod y blynyddoedd diwethaf oherwydd natur fyr dymor gweithio ar brosiectau ac ansicrwydd pa un a fydd cyllid grant yn parhau. Mae prosesau ymgeisio lluosog, cyfyngiadau o ran cymhwysra ar gyfer rhaglenni, ac anawsterau wrth wneud cais i gyd wedi arwain at lefelau is o ran y rhai sy'n hawlio'r cyllid dan rai rhaglenni, sydd wedi ei gwneud yn ofynnol i gynghorau fuddsoddi adnoddau ychwanegol i gynyddu eu cwmpas. Mae'r rhain i gyd yn gweithredu fel rhwystrau sy'n atal pobl rhag cael y cymorth arfaethedig ac yn cyfyngu ar effaith rhaglenni ac ymyriadau.
- 2.34 Nid yw'n syndod bod rhai cynghorau wedi ceisio mynd i'r afael â hyn trwy symleiddio gweithgarwch i leihau biwrocratiaeth ac achosion o ddyblygu. Er enghraifft, daeth Rhondda Cynon Taf â rhaglenni cyllid gwahanol ynghyd mewn un gwasanaeth i helpu i anelu camau gweithredu at y bobl sydd fwyaf agored i niwed ac i osgoi sefyllfa lle byddai pobl yn llithro drwy'r rhwyd. Mae'r Cyngor yn cydnabod bod mwy i'w wneud, ond mae'r dull un porth newydd hwn yn cynorthwyo'r cyngor i newid i ganolbwyntio ar ymyrryd yn gynnar ac atal. Yn yr un modd, daeth Pen-y-bont ar Ogwr â phum ffrwd gyllido wahanol ym maes cyflogaeth ynghyd o dan Cyflogadwyedd Pen-y-bont ar Ogwr i greu un porth i wasanaethau. Yn ddiweddar, creodd Caerffili gronfa caledi costau byw gwerth £3 miliwn i ymgymryd â chyfres o fentrau i geisio rhoi cymorth i'r rhai sydd â'r angen mwyaf anghenus¹⁹.

- 2.35 Mae cyllid grant i gefnogi pobl mewn tlodi hefyd wedi bod yn cael ei ddarparu'n hanesyddol gan Gronfeydd Strwythurol yr UE (ESF). Rhwng 2014 a 2020, gwariodd Cymru £595.12 miliwn o gyllid ESF ar ystod o raglenni sgiliau, cyflogaeth a chyrhaeddiad ieuencid a chyflogadwyedd. Mae Llywodraeth y DU wedi disodli ESF â Chronfa Ffyniant Gyffredin y DU (SPF) a'r Gronfa Ffyniant Bro (LUF). Mae'r arian SPF yn cael ei gyfrifo gan ddefnyddio fformiwla ac yn cael ei ddyrannu'n uniongyrchol i gynghorau yn hytrach na'i reoli gan Lywodraeth Cymru. Dyrennir arian LUF gan Lywodraeth y DU yn ôl cynigion yn erbyn meini prawf asesu.
- 2.36 Ar y cyfan, mae Llywodraeth Cymru wedi cyfrifo y bydd Cymru'n cael peth wmbredd yn llai o gyllid trwy SPF nag ESF, diffyg o £772 miliwn rhwng 2021-22 a 2024-25²⁰. A chan bod LUF yn seiliedig ar gynigion, mae rhai ardaloedd yn y wlad yn debygol o gollir cyllid hwn yn ei gyfanrwydd. O ganlyniad, rhagwelir y bydd gan Gymru lai o arian ar gael i fynd i'r afael â thlodi a'i leddfu yn y dyfodol²¹.

20 Llywodraeth Cymru, [Datganiad Ysgrifenedig: Colli cyllid i Gymru o ganlyniad i drefniadau Llywodraeth y DU ar gyfer cyllid i ddisodli cyllid yr UE](#), Ebrill 2022

21 Senedd Cymru, [Y Cronfeydd Ffyniant Gyffredin a Ffyniant Bro: beth yw'r diweddaraf?](#), Ebrill 2022



**Darparu gwasanaethau
llywodraeth leol i
helpu pobl mewn tlodi**

03

- 3.1 Yn yr adran olaf hon o'n hadroddiad, rydym yn ystyried sut y mae cynghorau'n llunio eu gwasanaethau i ystyried anghenion pobl sy'n byw mewn tlodi, gan edrych ar bwysigrwydd mapio profiadau a gwaith comisiynau'r gwirionedd am dlodi. Rydym yn ystyried sut y mae cynghorau'n newid ac yn moderneiddio'r modd y darperir gwasanaethau a sut y mae angen iddynt siapio'r ymatebion hyn i ystyried pobl mewn tlodi. Yn olaf, rydym yn ystyried sut y mae cynghorau'n gwerthuso gwaith blaenorol i helpu i benderfynu ar ddewisiadau polisi yn y dyfodol ac yn ystyried cadernid asesiadau o'r effaith economaidd-gymdeithasol.

Gan amlaf, nid yw'r profiad personol o dlodi yn dylanwadu ar y modd y mae cynghorau'n darparu gwasanaethau

- 3.2 Gan nad yw pobl yn aml ond yn chwilio am gymorth pan ydynt mewn argyfwng, mae'n hanfodol bod cynghorau'n creu gwasanaethau sy'n canolbwyntio ar yr unigolyn. Mae hyn yn arbennig o bwysig mewn perthynas â thlodi sy'n dwyn gwarthnod o embaras a chywilydd. Fe wnaeth pobl y siaradom ni gyda hwy'nodi, erbyn yr amser eu bod yn ceisio cymorth, eu bod yn aml yn ymdrin â phroblemau sy'n eithriadol o bersonol ac yn ymddangos yn amhosibl, sy'n creu straen a gorbryder sylweddol. Er mwyn i gynghorau ddeall yn llawn beth yw natur byw gyda thlodi, a sut y mae'r penderfyniadau y maent hwy'n eu gwneud a'r gwasanaethau y maent hwy'n eu darparu yn gwella neu'n gwaethygu'r profiad hwn, yna mae angen iddynt ddeall sut beth yw dod o hyd i'ch ffordd trwy brosesau cynghorau, sy'n aml yn gallu bod yn gymhleth ac yn frawychus.
- 3.3 Er mwyn deall y profiadau hyn ar y raddfa ofynnol, mae'n well gweithio trwy fapio profiadau – **Arddangosyn 6**.

Arddangosyn 6 – Mapio profiadau

Gall mapio profiadau helpu cyngor i ddeall y profiad cyffredinol y mae cwsmer yn ei gael gyda'i wasanaethau, yn rhai ffisegol a digidol. Mae hynny wedyn yn galluogi cynghorau i wneud penderfyniadau mwy seiliedig-ar-wybodaeth wrth bennu polisi a chytuno ar gyllidebau i sicrhau eu bod yn gwneud popeth o fewn eu gallu i helpu pobl mewn tlodi. Gall nodi rhwystrau sy'n gyffredin i bobl sy'n chwilio am gymorth gan gynghorau ysgogi newidiadau i wasanaethau gan ei wneud yn brofiad llai brawychus a mwy cynhwysol i bobl.

Byddai elfennau o brofiad llwyddiannus yn cynnwys:

- canolbwyntio ar dlodi o brofiad personol y defnyddiwr i benderfynu a yw gwasanaethau'n gymwys ac wedi'u strwythuro i helpu i fynd i'r afael â thlodi;
- barnu pa mor dda y mae cynghorau'n targedu adnoddau lle gallant gael yr effaith fwyaf;
- cydweithio gyda phobl i ddeall yr achosion a arweiniodd at eu profiadau o dlodi;
- sicrhau mai cyswllt wyneb-yn-wyneb cyson yw'r norm i gynnig gwasanaeth personol a siarad trwy'r broses a gweithredu fel eiriolwr i'w helpu i ddod o hyd i'w ffordd trwy wasanaethau;
- gweithio i ddeall 'yr hyn sy'n bwysig' i'r person hwnnw;
- deall y rhwystrau sy'n atal y person hwnnw rhag cael mynediad at wasanaethau – ble y mae'r manau cyfyng, ac a yw gwasanaethau'n cael eu cydlynu'n ddigonol ac yn ddigon integredig; a
- chynnwys yr unigolyn wrth greu cynllun gweithredu sy'n helpu i'w godi allan o dlodi.



- 3.4 Un dull o gasglu safbwyntiau 'profiad personol' i helpu i oleuo dewisiadau o ran polisi a chyllidebau yw trwy ddefnyddio 'Comisiynau'r Gwirionedd am Dlodi'. Mae Comisiynau'r Gwirionedd am Dlodi yn fodolau o ymgysylltu'n uniongyrchol â dinasyddion wrth wneud penderfyniadau, a hwythau'n cael eu lletya fel arfer gan gynghorau ond yn annibynnol arnynt. Maen nhw'n dod â phobl â phrofiadau personol o dlodi, y rhai sy'n gwneud penderfyniadau, arweinwyr y sector cyhoeddus a'r sector preifat a'r gymdeithas sifil ehangach at ei gilydd. Mae model ymarfer a gydnabyddir yn genedlaethol, Comisiynau'r Gwirionedd am Dlodi, yn galluogi trigolion i oleuo a dylanwadu ar bolisiau a rhaglenni cynghorau a phartneriaid yn uniongyrchol i sicrhau bod y rhai sy'n profi tlodi yn cynnig her ac adborth.
- 3.5 Un o fanteision ychwanegol y Comisiynau yw'r perthnasoedd a gaiff eu meithrin rhwng y gymuned – bydd y ddwy set o Gomisiynwyr yn cael mewnelediad gwerthfawr gan y llall, a all wedyn fwydo'r wybodaeth hon yn ôl i'w rhwydweithiau cymdeithasol a phroffesiynol. Maen nhw wedi llwyddo i alluogi cynghorau fel [Glasgow](#) a [Leeds](#) i ddylunio gwasanaethau sy'n diwallu anghenion pobl mewn tlodi yn well.
- 3.6 Mae Comisiwn y Gwirionedd am Dlodi Abertawe²² yn dod â'r rhai sy'n byw yn y tlodi mwyaf enbyd ynghyd â'r rhai sy'n gwneud penderfyniadau allweddol i gydweithio tuag at fynd i'r afael â thlodi a goresgyn tlodi yn Abertawe. Mae'n gwneud y rhai yr effeithir arnynt gan dlodi'n ganolog i benderfyniadau am dlodi trwy greu manau diogel i bobl sydd â phrofiad personol o dlodi i adrodd eu straeon, meithrin perthynas â'i gilydd, a chyda'r penderfynwyr dylanwadol yn yr ardal leol. Mae comisiwn Abertawe newydd gael ei sefydlu a megis dechrau trefnu ei raglen waith y mae. Fodd bynnag, nid yw cynghorau eraill wedi mabwysiadu'r model hwn a nododd pobl y gwnaethom ni gyfwrdd â hwy nad yw defnyddwyr gwasanaethau'n dylanwadu'n gyson ar bolisiau, dewisiadau o ran darparu gwasanaethau a chyllidebau ar gyfer mynd i'r afael â thlodi a'i leddf.

Profiad comisiynwyr yn Abertawe...

'Mae mynd at y gwasanaethau yn dalcen caled bob amser. Nid dim ond gorfod ailadrodd y stori drwy'r amser, ond methu â chyrraedd rhywun sydd ddim yn swyddog ceiniog a dimau.'

'Mae angen cydnabod bod gwasanaethau yn achosi llawer o'r trawma a brofir gan bobl. Boed hynny'n ofal cymdeithasol, addysg neu iechyd. Mae llawer o'r gwasanaethau yn achosi trawma. Nid yw'n ymwneud â chyfathrebu yn unig hyd yn oed. Mae gan y system brosesau i weithio drwyddynt sy'n niweidiol.'

'Mae fel y rheilffordd danddaearol gyda'r trê'n dod at y plattform a neges yn dweud 'gochelwch rhag y bwlch'. Mae'r bwlch hwn newydd fynd yn fwy ac yn fwy dros y blynyddoedd.'



Ffynhonnell: Cyfweiliad Archwilio Cymru gyda Chomisiwn y Gwirionedd am Dlodi Abertawe, Ebrill 2022

Mae cynghorau'n newid sut y maent yn darparu gwasanaethau o ganlyniad i'r pandemig a phwysau cyllidebol parhaus, ond nid yw'r modelau darparu newydd wastad yn helpu pobl mewn tlodi

- 3.7 Creodd y pandemig nifer o heriau i gynghorau. Caeodd swyddfeydd, ysgolion a gweithleoedd, a daeth rhyngweithio wyneb-yn-wyneb rhwng llawer o staff a phobl yr oedd angen gwasanaethau arnynt i ben. O ganlyniad, bu'n rhaid i gynghorau ymateb yn greadigol i sicrhau bod y gwasanaethau yr oedd eu hangen ar bobl ac yr oeddent yn dibynnu arnynt ar gael ac yn hygyrch. Yn sgîl y pandemig, mae'r datrysiadau, strategaethau a thechnolegau arloesol hyn wedi helpu i greu tirwedd newydd ar gyfer darparu gwasanaethau.
- 3.8 Mae cynghorau a dinasyddion fel ei gilydd bellach yn byw mewn hinsawdd sy'n her ac yn drawsnewidiol lle mae darpariaeth 'brics a mortar' yn llai amlwg a pherthnasol, a lle mae opsiynau digidol yn dod yn opsiynau diofyn ar gyfer llawer o wasanaethau. I rai cynghorau, mae hyn yn rhan o daith y dechreuon nhw arni cyn y pandemig. I eraill, dim ond y dechrau ydyw. Ond i bob cyngor, mae'n bwysig eu bod yn parhau i gysylltu â'r rhai y mae arnynt fwyaf angen eu cymorth ac i weithio gyda hwy, yn enwedig pobl mewn tlodi. Dylai hyn fod yn ganolog i'r penderfyniadau a'r dewisiadau maen nhw'n eu gwneud.

Mae symud gwasanaethau ar-lein yn dal i dyfu mewn pwysigrwydd ond mae allgau digidol yn dal i fod yn her fawr, yn enwedig i bobl mewn tlodi

- 3.9 Mae manteision amlwg i symud i wasanaethau digidol , i ddefnyddwyr y gwasanaeth a chynghorau. Mae annog y rhai sydd â'r risg fwyaf o dlodi i gael mynediad at wasanaethau ar-lein yn helpu pobl i fod yn fwy hunan-ddibynnol, yn rhoi mynediad iddynt at gyngor cyfredol ac yn gallu helpu defnyddwyr sy'n methu â theithio'n bell i gael mynediad at y gwasanaethau y mae eu hangen arnynt. I gynghorau, maen nhw'n gallu lleihau costau gweinyddu, a chyda system sydd wedi'i chynllunio'n dda, yn gallu sicrhau bod gwasanaethau wedi'u hintegreiddio'n well.
- 3.10 Fodd bynnag, gall digideiddio gwasanaethau achosi anawsterau. Dengys data a gyhoeddwyd gan y Swyddfa Ystadegau Gwladol²³ (ONS) fod nifer y bobl sydd erioed wedi defnyddio'r rhyngwrwyd yn dal i fod yn ystyfnig o uchel yng Nghymru - 8% o'r boblogaeth. Mae hynny'n uwch na'r Alban a Lloegr ond yn is na Gogledd Iwerddon. Yr ardaloedd yng Nghymru sydd â'r lefelau cysylltedd gwaethaf yw Powys (20.3%); Cymoedd Canol De Cymru (15.4%); a Chymoedd Gwent (14%). Yr ardaloedd â'r cysylltedd gorau a'r defnydd gorau o'r rhyngwrwyd yw Sir Fynwy a Chasnewydd (4.2%); Abertawe (5.3%); a Chaerdydd a Bro Morgannwg (5.4%).
- 3.11 O ran statws gweithgarwch economaidd, ar lefel y DU mae'r rhai sydd â'r lefelau gwaethaf o ran defnydd o'r rhyngwrwyd yn bobl sydd wedi ymddeol (y dywedodd 28.9% ohonynt nad ydynt byth neu mai prin eu bod yn defnyddio'r rhyngwrwyd) a phobl sy'n economaidd anweithgar (9.5% o'r cyfanswm). Canfu ymchwil a gyhoeddwyd gan Lloyds²⁴ hefyd mai Cymru sydd â'r nifer uchaf o bobl sydd heb ddefnyddio'r rhyngwrwyd yn ystod y tri mis diwethaf - 13% o'r boblogaeth - ac mae'r rhai sy'n ennill llai nag £20,000 yn fwy tebygol o beidio â bod ar-lein ac o feddu ar lai o allu i ddefnyddio gwasanaethau digidol.

23 Y Swyddfa Ystadegau Gwladol, [Internet Users, 2020](#), Ebrill 2021

24 Lloyds Bank, [UK Consumer Digital Index 2021](#)

- 3.12 Mae sicrhau nad yw'r newid cynyddol i ddigidol yn gadael unrhyw un ar ôl neu, os yw pobl yn ei chael hi'n anodd cael mynediad at wasanaethau'n ddigidol, bod cymorth yn cael ei roi ar waith i'w helpu yn hanfodol felly. Fe ganfuom ni fod y rhan fwyaf o gynghorau'n cydnabod problem allgau digidol, gan bod 14 o'r 22 o gynghorau yng Nghymru wedi mabwysiadu strategaeth ddigidol a bod nifer o'r rhain yn canolbwyntio ar fynd i'r afael ag allgau digidol. Er enghraifft, mae strategaeth ddigidol Cyngor Caerdydd yn gwneud ymrwymiad i leihau allgau posibl o wasanaethau digidol trwy:
- a cyflogi swyddogion â chyfrifoldebau penodol am gynhwysiant digidol;
 - b darparu dyfeisiau 4G i rai nad ydynt yn gallu fforddio prynu offer;
 - c cynnig meddygfeydd digidol ar ledled y ddinas;
 - ch cyflwyno sesiynau galw heibio wythnosol am ddim i roi cymorth i bobl sy'n llai hyderus wrth ddefnyddio TG; ac
 - d creu llinell ffôn gyhoeddus bwrpasol ar gyfer ymholiadau digidol.
- 3.13 Fodd bynnag, nid yw ystod a natur gynhwysfawr y cymorth yng Nghaerdydd bob amser yn cael eu hefelychu mewn mannau eraill. Er bod 15 o'r 22 o gynghorau yn cyfeirio'n benodol at effaith negyddol allgau digidol fel maes ar gyfer gweithredu mewn cynllun corfforaethol neu strategaeth gorfforaethol, dim ond 12 cyngor sy'n rhoi mynediad i bobl at raglen cynhwysiant sgiliau digidol a dim ond pump sy'n darparu dyfeisiau i helpu pobl i gael mynediad at wasanaethau ar-lein. Hefyd, nid oes gan yr un cyngor dudalen lanio nac adnoddau gwe pwrpasol â ffocws ar dlodi sy'n dod â holl waith y cyngor ynghyd mewn un lle hawdd-dod-o-hyd-iddo sy'n hyrwyddo'n rhagweithiol mewn un lle yr hyn y mae angen i bobl ei wneud i gael yr help y mae ei angen arnynt.
- 3.14 Un o'r blaenoriaethau yn Tlodi Plant: Cynllun Gweithredu Pwyslais ar Incwm gan Lywodraeth Cymru yw sicrhau bod teuluoedd yng Nghymru yn cael eu cynorthwyo i hawlio'r holl gymorth ariannol y mae ganddynt hawl iddo trwy ddatblygu dull 'dywedwch wrthym unwaith'. Mae bod ag 'un pwynt mynediad' i wasanaethau yn helpu i leihau cymhlethdod yn y system ac yn gwneud y dinesydd yn ganolog i'r drefn darparu gwasanaethau trwy ei gwneud yn ofynnol i gynghorau greu'r cysylltiadau a darparu gwasanaethau yn hytrach na bod rhywun yn gorfod ysgrifennu, ffonio neu hyd yn oed ymweld â phob gwasanaeth yn unigol i ofyn am help.

3.15 Mae canfyddiadau ein hadolygiad yn amlygu bod cynghorau yn dal i weinyddu, rheoli a darparu gwasanaethau mewn amrywiaeth eang o ffyrdd ac nad yw'r un cyngor wedi creu un porth i mewn i wasanaethau. Er enghraifft, mae'n rhaid i bobl gwblhau ffurflenni cais lluosog sy'n aml yn cofnodi'r un wybodaeth wrth wneud cais am wasanaethau tebyg. Mae gorfod adrodd ac ailadrodd eich stori er mwyn cael mynediad at wasanaethau cysylltiedig, gan nad yw gwybodaeth yn cael ei rhannu rhwng sefydliadau, yn gallu atal pobl rhag chwilio am gymorth. Er enghraifft, mae cysylltiadau â mathau eraill o gymorth a roddir gan sefydliadau eraill megis rheoli dyledion, banciau bwyd a chyngor ehangach yn amrywio'n fawr. Ceir hefyd wrthwynebiad parhaus i rannu gwybodaeth ar draws systemau, rhwng adrannau cynghorau a chyda phartneriaid oherwydd pryderon ynghylch diogelu data ac ofn cael eu cosbi.

Gall gwasanaethau cyhoeddusrwydd, cyngor a gwybodaeth cynhwysfawr ac integredig helpu pobl sy'n cael trafferthion yn sylweddol ond mae'r darlun ledled Cymru yn gymysg, ac mae cynghorau'n ei chael hi'n anodd blaenoriaethu gwaith ataliol oherwydd y niferoedd uchel o bobl sydd mewn argyfwng

3.16 Mae tirwedd gwasanaethau cyhoeddus yn eang, yn amrywiol ac yn gymhleth gyda chymysgedd o sefydliadau o wahanol sectorau yn darparu ystod enfawr o wasanaethau sydd prin yn cael eu cydlynu â'i gilydd. Gall pobl ei chael hi'n anodd dod o hyd i'w ffordd trwy'r system a chael mynediad at y cymorth y mae ei angen arnynt, yn enwedig pan ydynt yn cael trafferth cael deupen llinyn ynghyd.

3.17 Gwelsom rai enghreifftiau cadarnhaol o sut mae gwasanaethau cyngor a gwasanaethau'r trydydd sector yn integreiddio a chydweithio i ddarparu ymateb cynhwysfawr sy'n canolbwyntio ar helpu pobl mewn angen. Er enghraifft, yng Nghaerdydd, mae'r ganolfan Cyngor ar Bopeth leol, Undeb Credyd Caerdydd a'r Fro a gwasanaethau cynghori Cyngor Caerdydd yn gweithredu o Hybiau Cymunedol ledled y ddinas. Trwy'r gwaith cydweithredol hwn mae'r cyngor a'i bartneriaid yn darparu gwasanaeth cynghori un stop sy'n helpu pobl i gael mwy o arian a chymorth.

3.18 Yn yr un modd, mae Cyngor Sir Ddinbych yn gweithio trwy Fwrdd Datblygu Cymunedol y Rhyl i dargedu'r rhai mwyaf anghenus ac i roi cymorth a chynhorthwy. Mae rhai cynghorau hefyd yn cynnal ymgyrchoedd hysbysebu yn rheolaidd i sicrhau bod pobl yn ymwybodol o'r hyn sydd ar gael a'r hyn y mae ganddynt hawl iddo. Ymgyrch [Llwgu yn ystod y Gwyliau](#) Sir y Fflint a roddodd gymorth i ddsbarthu miloedd o brydau bwyd yn ystod gwyliau ysgol ac ymgyrch gyfathrebu ar y cyd gan gynghorau Castell-nedd Port Talbot ac Abertawe i gynyddu'r nifer sy'n hawlio credyd pensiwn.

- 3.19 Fodd bynnag, nid yw'r dulliau hyn bob amser yn cael eu hefelychu, ac mae rhai cynghorau'n gweithredu'n annibynnol ar bartneriaid, sy'n gallu creu anawsterau i bobl mewn tlodi. Fe wnaeth y rhai y gwnaethom ni siarad gyda hwy nodi eu bod yn aml yn ei chael hi'n anodd dod o hyd i wybodaeth, nad ydynt yn gwybod ble i ddechrau, nac at bwy i fynd, yn enwedig pan fydd sawl sefydliad yn cynnig gwasanaethau tebyg. Roedd adborth gan bobl sy'n defnyddio gwasanaethau cynghori'n nodi, pan fyddant yn gallu cael mynediad at wasanaethau'n gyflym a chael cyngor a chymorth manwl, bod hyn yn aml yn ddigon i atal problemau llai rhag troi'n argyfwng na ellir ei reoli.
- 3.20 Nododd Cyngor ar Bopeth Cymru a Chyngor Abertawe ill dau fod pobl yn aml yn gyndyn o ymgysylltu â chyngor a cheisio cymorth os oes arnynt arian iddo hefyd, gan ofni y bydd y cyngor yn mynd ar eu holau am beidio â thalu dyled. Er mwyn mynd i'r afael â hyn, mae Cyngor Abertawe'n datblygu Polisi Adfer Dyled Bersonol Corfforaethol a fydd yn amlinellu'r egwyddorion ar gyfer cefnogi pobl sydd â dyled bersonol heb ei thalu gyda'r cyngor.
- 3.21 Yn ystod cyfweiliadau, roedd y rhan fwyaf o swyddogion yn teimlo bod gweithgarwch y cyngor yn canolbwyntio gan amlaf ar ymdrin â phobl mewn argyfwng yn hytrach nag atal pobl rhag mynd i mewn i dlodi yn y lle cyntaf. Mae hyn gan mwyaf yn adlewyrchiad o'r lefelau uchel o alw am wasanaethau gan bobl sy'n ei chael hi'n anodd o ddydd i ddydd ac sy'n methu â dygymod heb gymorth. Er enghraifft, dywedodd Cyngor ar Bopeth yn ddiweddar bod y galw am eu gwasanaethau wedi cynyddu 200% yn ystod y ddwy flynedd ddiwethaf²⁵. Gwelsom hefyd mai prif ffocws gwaith atal yw rhoi cyngor amserol, yn enwedig sicrhau bod pobl yn cael mynediad at y budd-daliadau y mae ganddynt hawl i'w cael, a chynorthwyo pobl i gael cyflogaeth. Gall y gwasanaethau hyn gael eu darparu'n uniongyrchol gan gynghorau ond hefyd gan gyrff y trydydd sector, yn arbennig, sefydliadau fel Cyngor ar Bopeth.

25 <https://www.itv.com/news/wales/2022-10-03/its-a-scary-time-citizens-advice-sees-200-jump-in-people-needing-help>

Mae hybiau cymunedol yn cynnig cyfle i gynghorau helpu pobl pan ydynt mewn argyfwng

- 3.22 Fe wnaeth symud gwasanaethau i gymunedau, yn enwedig trwy ddatblygu hybiau cymunedol, alluogi cynghorau i gydlyn ymatebion a sicrhau bod gwasanaethau'n dal i fod ar gael yn ystod y pandemig. Fe wnaeth yr hybiau hyn gryfhau amlygrwydd gwasanaethau cynghorau yn y gymuned yn ystod y pandemig a'r rhain yn aml oedd y man galw cyntaf i bobl fregus. Gyda thlodi mewn golwg gallant hefyd weithredu fel y man galw cyntaf i sicrhau bod pobl yn cael cymorth.
- 3.23 Roedd rhai'n darparu gwasanaethau'n uniongyrchol tra bo eraill yn cynnig gwasanaeth brysbennu, gan asesu'r angen a gwneud atgyfeiriadau at wasanaethau eraill y cyngor neu bartneriaid. Yn ystod y pandemig, fe wnaethant helpu i ddsbarthu cyllid tlodi tanwydd a rhoi taliadau hunan-ynysu ar y llwybr carlam. Er enghraifft, creodd Caerdydd 22 o hybiau cymunedol, mae gan Geredigion bum hyb cymunedol, mae gan Gasnewydd bedwar hyb cymunedol, ac o dan Fwrdd Uchelgais Economaidd Gogledd Cymru, mae pum Hyb Cymorth Covid.
- 3.24 Mae hybiau hefyd yn aml yn aml yn amlbwrpas, gan ddarparu a lletya ystod o weithgareddau a gwasanaethau a ddefnyddir gan lawer o wahanol bobl. Mae'r ystod o wasanaethau'n adlewyrchu'r angen lleol a gallant gael eu darparu gan bobl leol, sefydliadau eraill neu asiantaethau cyhoeddus. Maent hefyd yn cefnogi cydweithio gwell a gwasanaethau mwy integredig. Gallant drawsnewid adeiladau presennol, nas defnyddir a darparu ffocws ar gyfer adfywio a arweinir gan y gymuned. Eu cryfder craidd yw eu bod yn darparu presenoldeb cryfach mewn cymunedau ac yn gallu ymateb yn gynt i bobl sydd mewn trafferthion. Felly, gall hybiau cymunedol helpu i adeiladu cymunedau mwy cydlynus a chydnerth.

Mae'r arfer o ddeall effaith bosibl penderfyniadau polisi a gwybod beth sy'n gweithio'n amrywio'n eang

- 3.25 Mae deall effaith penderfyniadau polisi a phenderfyniadau am gyllidebau, ar yr adeg pan ydych yn cytuno ar gamau gweithredu ond hefyd pan ydych yn gwerthuso effaith a llwyddiant eich penderfyniadau, yn hanfodol er mwyn i gynghorau wneud y gorau o'u hymdrechion o ran mynd i'r afael â thlodi a lleddfdu tlodi. Bydd asesiad effaith trylwyr a gwybodus yn helpu gwasanaethau cyhoeddus i osgoi gwneud penderfyniadau gwael ac yn eu cynorthwyo i gyflawni eu cyfrifoldebau cyfreithiol. A bydd bod â data cynhwysfawr, o ansawdd da a pherthnasol sy'n cael ei werthuso, ei herio ac y creffir arno'n cryfhau atebolrwydd ac yn ei gwneud yn bosibl cymryd camau cywiro yn gyflym.

Mae pob cyngor yn cynnal rhyw fath o asesiad i bennu effaith economaidd-gymdeithasol debygol dewisiadau a phenderfyniadau polisi, ond mae'r dull yn amrywio ac nid yw bob amser yn effeithiol

- 3.26 Daeth y [Ddyletswydd Economaidd-gymdeithasol](#) i rym yng Nghymru ar 31 Mawrth 2021. Ei nod yw gwella'r broses benderfynu a helpu'r rhai sydd dan anfantais yn economaidd-gymdeithasol. Yn awr, rhaid i gynghorau feddwl sut y gall eu penderfyniadau strategol, fel pennu amcanion a datblygu gwasanaethau cyhoeddus, wella cydraddoldeb o ran canlyniadau i bobl sy'n dioddef anfantais economaidd-gymdeithasol. Yn benodol, wrth wneud penderfyniadau strategol am fynd i'r afael â thlodi, rhaid i gynghorau ddangos sut y maent yn rhoi ystyriaeth effeithiol i farn y rhai yr effeithir arnynt gan y penderfyniadau hynny. Dim ond trwy gynnwys pobl trwy ymgysylltu ac ymgynghori effeithiol y gellir cyflawni hyn, gan ystyried eu barn yn ofalus a sicrhau bod polisi'n adlewyrchu barn dinasyddion.
- 3.27 Canfuom fod pob cyngor yn cynnal rhyw fath o asesiad i benderfynu ar effaith economaidd-gymdeithasol debygol penderfyniadau. Mae llawer yn defnyddio asesiad effaith integredig sy'n dod â phob ystyriaeth polisi statudol a chorfforaethol allweddol at ei gilydd mewn un lle, gan ganolbwyntio ar y goblygiadau mewn perthynas, fel arfer, â blaenoriaethau'r cynllun corfforaethol; amcanion llesiant; y Gymraeg; cydraddoldeb; materion ehangach yn y cyngor o safbwynt cyfreithiol, pobl a chyllid; a'r ddyletswydd economaidd-gymdeithasol newydd. Mae rhai hefyd yn ystyried y Ddeddf Hawliau Dynol a chonfensiwn y Cenhedloedd Unedig ar hawliau'r plentyn.
- 3.28 Mae gan Gyngor Abertawe asesiad effaith integredig cynhwysfawr sydd nid yn unig yn ystyried yn fanwl effaith debygol penderfyniad polisi ar yr amryw gyfrifoldebau statudol ond sydd hefyd yn cynnwys adrannau sy'n ymdrin â'r canlynol:
- a gweithgarwch cynnwys sy'n nodi'r rhai y mae'r gwasanaeth wedi ymgysylltu â nhw wrth benderfynu ar ei bolisi strategol megis partneriaid, defnyddwyr gwasanaeth a'r rhai y mae'n cyd-gynhyrchu â hwy;
 - b asesiad o'r effaith gronnydd/campau lliniaru i sicrhau bod y polisi yn cael ei ystyried yn ei gyflawnder sy'n dangos sut y mae'n cysylltu ar draws gwasanaethau a ddarperir ar draws y cyngor;
 - c sut y bydd gwasanaeth y cyngor yn monitro ac yn gwerthuso'r effaith er mwyn gallu gwneud newidiadau'n gyflym; a
 - ch cynllun gweithredu sy'n nodi'r gweithgareddau y bydd y Cyngor yn eu cyflawni o ganlyniad i'r Asesiad Effaith Integredig.

- 3.29 Mae Caerffili hefyd yn cynnwys chwe asesiad economaidd-gymdeithasol manwl yn hytrach nag un ystyriaeth sy'n cynnwys pawb. Mae'r rhain yn cwmpasu asesiadau penodol sy'n edrych ar incwm isel/tlodi incwm; cyfoeth isel a/neu ddim cyfoeth; amddifadedd materol; amddifadedd ardal; cefndir economaidd-gymdeithasol; ac anfantais economaidd-gymdeithasol. Mae hyn yn galluogi'r Cyngor i ystyried materion economaidd-gymdeithasol mewn dyfnder sylweddol i dargedu camau gweithredu yn well.
- 3.30 Gwelsom hefyd wendidau yn asesiadau cynghorau eraill o'r effaith economaidd-gymdeithasol. Roedd llawer o asesiadau effaith a adolygwyd gennym yn dod i'r casgliad nad oes angen cynnal asesiad trylwyr hyd yn oed pan fo'r polisi'n dwyn goblygiadau economaidd-gymdeithasol amlwg. Er enghraifft, gostyngiadau mewn gwasanaethau a thoriadau mewn cyllidebau. Mewn eraill gwelsom fod rhai asesiadau a gwblhawyd yn fyr iawn, nad oeddent ond yn rhyw fras ystyried effaith gymdeithasol-economaidd bosibl polisi a bod diffyg manylion am oblygiadau economaidd-gymdeithasol tyngedfennol mewn perthynas â chynlluniau Adfer COVID, newidiadau i feini prawf ar gyfer grantiau a chymorth arall. Ac roedd hyn er bod sawl cyngor yn fframio'r polisi a gyflwynwyd ar gyfer penderfyniad fel un a fyddai'n ei helpu i fynd i'r afael â thlodi.
- 3.31 Mae'r dystiolaeth y dibynnir arni ac a ddefnyddir i gwblhau asesiadau hefyd yn amrywio o ran dyfnder ac ansawdd ac nid yw pob un yn defnyddio'r trylwyredd a fabwysiadwyd yn Abertawe a Chaerffili. Er enghraifft, gwelsom fod gwybodaeth ymgynghori a chynnwys yn aml wedi dyddio gan dynnu ar ddata cyn y pandemig neu ei bod yn annigonol i roi adborth ystyrlon i helpu i lunio casgliadau yn yr asesiad effaith.

Mae deall angen a thynnu ar ystod eang o ddata i lunio ymatebion yn dal i fod yn faes ar gyfer gwella ac mae'r rhan fwyaf o gynghorau'n cael trafferth dangos gwerth eu gwaith o ran lleddfu a mynd i'r afael â thlodi

- 3.32 Mae angen dealltwriaeth dda am ddata lleol a chenedlaethol er mwyn datblygu camau gweithredu penodol, amserol a all gael yr effaith fwyaf. Mae'r ddealltwriaeth hefyd yn galluogi cynghorau i nodi rhaglenni effeithiol â chanlyniadau cadarnhaol, sy'n hanfodol i greu goruchwyliaeth a chraffu effeithiol ar weithgarwch. Mae'r rhan fwyaf o gynghorau yn tynnu ar ddata MALIC i adnabod ardaloedd lleol o amddifadedd. Er bod hyn yn sylfaen ddefnyddiol, mae'r data hwn yn hanesyddol ac yn hen gan mwyaf. Mae'n arbennig o wan yn awr am ei fod wedi cael ei ddiweddarau ddiwethaf cyn y pandemig a'r argyfwng costau byw²⁶.

- 3.33 Fodd bynnag, gwelsom nad yw cynghorau'n gwneud defnydd llawn o'r symiau sylweddol o ddata y maent yn ei gasglu a'i ddal. Ar hyn o bryd, mae cynghorau'n canolbwyntio'n fwy ar gofnodi'r modd y cyflawnir prosiectau penodol gan gasglu manylion y niferoedd a gynorthwywyd a dim digon am effaith, lles a manteision ehangach buddsoddiadau. Nid yw'r gwendidau a'r cyfyngiadau hyn o ran sylw a ffocws yn darparu ar gyfer gwerthusiad o berfformiad, yn enwedig gan bod cynghorau'n aml yn adrodd ar wybodaeth mewn seilos ac nad ydynt yn coladu data i'w gwneud yn bosibl creu darlun cynhwysfawr o weithgarwch ac effaith ar draws y cyngor.
- 3.34 Yn yr un modd, gwelsom nad oes llawer o gymharu na meincnodi perfformiad gyda chynghorau eraill i helpu i nodi cyfleoedd i wella. Nid yw hyn yn cael ei helpu gan y diffyg dangosyddion a thargedau cenedlaethol. O ganlyniad, er bod cynghorau'n gallu nodi'r camau maen nhw'n eu cymryd, mae'r gwendidau hyn yn ei gwneud hi'n anodd gwybod yn iawn pa mor dda maen nhw'n perfformio ac a yw'r adnoddau maen nhw'n eu gwario yn cael yr effaith orau y gallant ei chael ac yn cynrychioli gwerth am arian.
- 3.35 Felly mae ymdrechion i wella trefniadau casglu a dadansoddi data i dargedu camau ac effaith yn well yn faes i'w wella. Mae cynghorau Ynys Môn a Cheredigion wedi datblygu dangosfyrddau o ddata sydd ar gael yn gyhoeddus er mwyn helpu i flaenoriaethu camau gweithredu yn y dyfodol. Bu Ynys Môn yn gweithio ar y cyd â Data Cymru i ddatblygu dangosfwrdd o'r fath.
- 3.36 A mynd ymhellach, mae Castell-nedd Port Talbot yn defnyddio offeryn tracio incwm isel sy'n cyfuno data'r cyngor a data sydd ar gael yn gyhoeddus i wella sut a ble maen nhw'n targedu cymorth i'r rhai sy'n hysbys i'r cyngor ac sydd eisoes yn cael gwasanaethau. Hefyd, yn ddiweddar cyhoeddodd Data Cymru offeryn data sy'n coladu data allweddol sydd ar gael yn gyhoeddus mewn un lle.
- 3.37 Mae Caerdydd yn casglu data da i ddangos effaith ei ymyriadau. Yn 2020-21, fe wnaeth y Cyngor gynorthwyo tua 17,000 o bobl trwy ei ganolfan cynghori a thrwy'r Llinell Gyngor, a hawlio £14 miliwn yn ychwanegol mewn budd-daliadau lles ar ran pobl. Yn yr un modd, fe wnaeth rhaglen 'Gofal Caerffili' yn 2020-21 sicrhau £5 miliwn o incwm ychwanegol ar gyfer tenantiaid tai cyngor yn y fwrdeistref sirol ac atal unrhyw droi allan o dai'r cyngor.



Atodiadau

1 Dull ac ymagweddau archwilio

1 Dull ac ymagweddu archwilio

Ymagwedd

Ein dull gweithredu oedd deall cynlluniau strategol cynghorau a'r modd y maent yn cymryd camau gweithredu i gefnogi'r rhai sy'n byw mewn tlodi. Fe archwiliom ni'r gallu i leddfu effaith uniongyrchol tlodi ar bobl, yn ogystal â gallu cynghorau i fynd i'r afael ag ef fel mater yn y tymor hir.

Mae'r adroddiad hwn yn cyd-fynd ag adolygiadau eraill sydd ar y gweill sy'n archwilio sut y mae cynghorau'n grymuso cydnerthedd cymunedau a rôl mentrau cymdeithasol wrth ddarparu gwasanaethau cyhoeddus. Gyda'i gilydd maent yn archwilio sut y mae cynghorau'n grymuso dinasyddion i fynd i'r afael â materion ac atal materion rhag datblygu i fod yn argyfwng sy'n gofyn am ymyrraeth statudol.

Fe wnaethom archwilio pob un o'r 22 prif gyngor yng Nghymru ar lefel uchel, gan reoli'r broses gyflawni i fod yn ymwybodol o'r pwysau sydd ar swyddogion cynghorau yn ystod y pandemig a'r argyfwng costau byw. Fe wnaethon ni sicrhau bod y cwmpas yn ddigon i gael golwg ar y sector cyfan ond heb dynnu sylw'n sylweddol oddi wrth waith cyflawni swyddogion. Roedd ein dull gweithredu yn hyblyg i gyd-fynd â swyddogion wrth gytuno a chyflawni ein gwaith maes.

Dulliau

Fe gwblhaom ni ein hadolygiad rhwng mis Ebrill 2021 a mis Medi 2022 ac fe ddefnyddiom ni ystod o ddulliau wrth gyflawni ein hadolygiad:

- **adolygu dogfennau:** fe wnaethon ni adolygu dogfennaeth gan Lywodraeth Cymru, cynghorau, Byrddau Gwasanaethau Cyhoeddus a chyrff cyhoeddus perthnasol eraill. Fe wnaethom hefyd adolygu ystod o gyhoeddiadau gan elusennau, grwpiau cynrychiolaidd, cyrff cyhoeddus eraill yng ngwledydd eraill y DU, a chyhoeddiadau gan Lywodraeth y DU.
- **cyfweliadau** – fe gynhaliom ni amrywiaeth o wahanol fathau o gyfweliadau:
 - cyfweliadau â swyddogion – fe gyfwelom ni â swyddogion a enwebwyd gan holl brif gynghorau Cymru, yn gyffredinol y rhai â chyfrifoldeb am dlodi neu faes gwasanaeth cysylltiedig, megis cyflogadwyedd, budd-daliadau, neu raglenni Llywodraeth Cymru. Cynhaliwyd y rhain rhwng mis Ionawr a mis Mai 2022.
 - cyfweliadau cenedlaethol - fe gyfwelom ni â chynrychiolwyr elusennau o Gymru, banciau bwyd, grwpiau'r trydydd sector, a gweision sifil. Fe wnaethom hefyd gyfweld â chynrychiolwyr elusennau a sefydliadau yn y DU a swyddogion cynghorau yng ngwledydd eraill y DU. Cynhaliwyd y rhain rhwng mis Mawrth a mis Gorffennaf 2022.
 - cyfweliadau academaidd – gwnaethom gyfweld ag academyddion a oedd yn canolbwyntio ar dlodi a ansefydlogrwydd o dair prifysgol yn y DU. Cynhaliwyd y rhain rhwng Mawrth ac Ebrill 2022.
- **grwpiau ffocws** – fe gynhaliom ni ddau fath o grwpiau ffocws:
 - grwpiau ffocws swyddogion - yn unol â'n dull gweithredu, roedd rhai cynghorau'n teimlo ei bod yn fwy priodol i ni siarad gydag ystod o swyddogion mewn grwpiau ffocws i leihau ein heffaith ar ddarparu gwasanaethau.
 - grŵp ffocws ar brofiad personol – cynhaliwyd grŵp ffocws ym mis Ebrill 2022 gyda chynrychiolwyr Comisiwn y Gwirionedd am Dlodi Abertawe i ddeall eu profiadau a gwrando arnynt.
- **arolwg** – fe wnaethom gynnal arolwg o 16 o gleientiaid Cyngor ar Bopeth Rhondda Cynon Taf i gael gwybod am eu profiadau tlodi ym mis Mehefin 2022.
- **dadansoddi data** – buom yn casglu ac yn dadansoddi ystod o setiau data sydd ar gael yn gyhoeddus gan Lywodraeth Cymru, Llywodraeth y DU, y Swyddfa Ystadegau Gwladol a sefydliadau'r trydydd sector.



Swyddfa Archwilio Cymru

24 Heol y Gadeirlan

Caerdydd

CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn destun: 029 2032 0660

Rydym yn croesawu galwadau
ffôn yn Gymraeg a Saesneg.

E-mail: post@archwilio.cymru

Website: www.archwilio.cymru

Mae'r dudalen hon yn wag yn fwriadol

Council Response Form

Council action planned in response to the recommendations issued by Audit Wales

Council: Carmarthenshire County Council

Report title: Time for Change – Poverty in Wales

Issue date: November 2022

Document reference:

Ref	Recommendation	Council action planned in response to recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
R1	That in updating its strategy the Welsh Government: 1. set SMART national actions 2. establish a suite of performance measures to judge delivery and impact 3. sets target for alleviating and tackling poverty; and 4. undertake regular evaluation of performance and public reporting.	Welsh Government Action	N/A	N/A
R2	Local strategies, targets and performance reporting for tackling and alleviating poverty	The Council will set tackling poverty as a thematic priority within one of its well-being objectives within the new	May 2023	Noelwyn Daniel & Gwyneth Ayers

Ref	Recommendation	Council action planned in response to recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
	<p>That councils use their Wellbeing Plans to provide a comprehensive focus on tackling poverty to co-ordinate their efforts, meet local needs and support the revised national plan targets and actions. This should:</p> <ol style="list-style-type: none"> 1. include SMART local actions with a greater emphasis on prevention 2. include a detailed resourcing plan for the length of the strategy 3. be developed with involvement from other public sector partners, the third sector, and those with experience of poverty 4. include a robust set of consistent outcome indicators and measures to increase understanding of poverty locally; and 5. be subject to annual public reporting to enable a whole system view of poverty locally to help improve delivery and support. 	<p>Corporate Strategy and the PSB has also included tackling poverty in its draft Well-being Plan.</p> <p>Actions and measures to make progress against these objectives will be determined with clarity between organisational and partnership response to avoid duplication.</p>		
3	<p>That each council designate a cabinet member as the council's poverty champion and designate a senior officer to lead and be accountable for the anti-poverty agenda.</p>	<p>Cllr Linda Evans, Deputy Leader & Cabinet Member for Tackling Poverty already appointed following May 2022 elections.</p> <p>Noelwyn Daniel, Head of ICT & Corporate Policy identified as lead senior officer.</p>	Completed	Gwyneth Ayers
4	<p>To ensure councils are able to maximise the impact of funding and tackle the more difficult and longstanding problems, we recommend that the <u>Welsh Government</u>:</p> <ol style="list-style-type: none"> 1. provide longer timescales for announcing and receiving bids to enable better resource planning 2. move away from annual bidding cycles to multi-year allocations 	Welsh Government		

Ref	Recommendation	Council action planned in response to recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
	<ul style="list-style-type: none"> 3. enable funding to be more flexibly spent to avoid an emphasis on quicker projects, rather than more impactful interventions that take longer to establish 4. allow councils to consolidate funding to reduce bureaucracy 5. streamline and simplify processes and grant conditions to reduce the administrative burden; and 6. keep requests for information and supporting materials from councils to a minimum 			
5	That councils improve their understanding of their residents' 'lived experience' through meaningful involvement in decision-making using 'experience mapping' and/or 'Poverty Truth Commissions' to review and improve accessibility to and use of council services.	Agreement to develop a Carmarthenshire engagement programme to seek views of residents	December 2023	Gwyneth Ayers
6	<p>To ensure people are able to get the information and advice they need, we recommend that councils optimise their digital services by creating a single landing page on their website that:</p> <ul style="list-style-type: none"> 1. is directly accessible on the home page; 2. provides links to all services provided by the council that relate to poverty; and 3. provides information on the work of partners that can assist people in poverty. 	<ul style="list-style-type: none"> 1. The Council has developed direct access to information from its homepage 2. Links to relevant services established, but will be reviewed continually. 3. Links with partners and stakeholders being further developed 	<ul style="list-style-type: none"> 1. Completed 2. Completed 3. April 2023 	Deina Hockenull & Gwyneth Ayers
7	<p>To streamline and improve application and information services for people in poverty councils should:</p> <ul style="list-style-type: none"> 1. establish corporate data standards and coding that all services use for their core data 	Work already underway centred around the Council's Hwb model.	September 2023	Noelwyn Daniel & Gwyneth Ayers

Ref	Recommendation	Council action planned in response to recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
	<ol style="list-style-type: none"> 2. undertake an audit to determine what data is held by services and identify any duplicated records and information requests 3. create a central integrated customer account as a gateway to services 4. undertake a data audit to provide refresher training to service managers to ensure they know when and what data they can and cannot share; and 5. review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities. 	<p>Collation and use of data is being considered as part of wider Council data suite.</p> <p>Specific issues relating to data sharing will be considered.</p>		
8	<p>That councils review their integrated impact assessments or equivalent to:</p> <ol style="list-style-type: none"> 1. ensure that they draw on relevant, comprehensive and current data (nothing over 12 months old) to support analysis 2. ensure integrated impact assessments capture information on: <ol style="list-style-type: none"> a. involvement activity setting out those the service has engaged with in determining its strategic policy such as partners, service users and those it is co- producing with b. the cumulative impact/mitigation to ensure the assessment considers issues in the round and how it links across services provided across the council c. how the council will monitor and evaluate impact and will take corrective action; and d. an action plan setting out the activities the Council will take as a result of the Integrated Impact Assessment 	<ol style="list-style-type: none"> 1. Development of up to date Carmarthenshire data profiles is underway. 2. Review of IIA to ensure capture of this elements will be undertaken. 	September 2023	Noelwyn Daniel & Gwyneth Ayers

Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023

Adolygiad Dilynol Archwilio Cymru: Trosolwg a Chraffu – Addas i'r Dyfodol?		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:		
<ol style="list-style-type: none"> 1. I nodi canfyddiadau ac argymhellion adroddiad Archwilio Cymru i'w hadolygiad dilynol. 2. I nodi ymateb Cyngor Sir Gâr i argymhellion yr adroddiad. 		
Y Rhesymau:		
Mae'n ddyletswydd arnom i ystyried argymhellion adroddiadau rheoleiddio a Chynigion i Wella.		
Angen i'r Cabinet wneud penderfyniad NAC OES		
Angen i'r Cyngor wneud penderfyniad NAC OES		
YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-		
Cyng. Linda Davies Evans, Dirprwy Arweinydd		
Y Gyfarwyddiaeth: Prif Weithredwr	Swyddi:	Rhifau ffôn:
Enw Pennaeth y Gwasanaeth: Linda Rees-Jones	Pennaeth Gweinyddiaeth a'r Gyfraith	Cyfeiriadau E-bost: LRJones@sirgar.gov.uk
Awdur yr Adroddiad: Gaynor Morgan	Rheolwr Gwasanaethau Democraidd	GMorgan@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Wales Follow-up Review: Overview and Scrutiny – Fit for the Future?

Audit Wales Follow-up Review: Overview and Scrutiny – Fit for the Future? – Carmarthenshire County Council – July 2022

In June 2018 Audit Wales published a report ‘Overview and Scrutiny Fit for the Future – Carmarthenshire County Council’, which included six proposals for improvement for the Council to address. Audit Wales followed up the Council’s progress with implementing these proposals for improvement during October – November 2021 as part of their ongoing Assurance and Risk Assessment work. They undertook the follow up work through document reviews, observing meetings and interviews with key Council officers.

As the new Council is undertaking a review of its own scrutiny arrangements currently, Audit Wales thought it would be helpful to specifically report the findings of our work at this point to provide independent feedback to the Council to inform its own review.

As well as the findings from follow up work against the proposals for improvement previously issued, the report notes further issues for the Council to consider in its own review of its overview and scrutiny arrangements.

Audit Wales Overall Findings

Overall, the Council has made some progress in addressing previous proposals for improvement but still needs to strengthen arrangements to assess the effectiveness and impact of its scrutiny function.

	2018 Proposal for Improvement	Audit Wales Finding in 2022
1	<i>Review the overview and scrutiny committee structure to ensure it is able to meet current and future challenges.</i>	Partially met
2	<i>Clarify the role of Executive Board members in the overview and scrutiny committee process, to ensure that committees are undertaking their role in holding the Executive to account.</i>	Met
3	<i>Be specific in the reports presented to overview and scrutiny why the committee is receiving the information and how this relates to the role of the scrutiny committee</i>	Partially met
4	<i>Ensure that Chairs and committee members control committee agendas by deciding on and agreeing content and prioritising the issues that scrutiny examines, to allow enough time for more effective scrutiny.</i>	Met
5	<i>Identify and implement further ways to encourage greater public involvement in overview and scrutiny.</i>	Partially met

6	<i>Put in place arrangements for assessing the effectiveness and impact of overview and scrutiny.</i>	Not met
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Audit Wales have issued a further recommendation in this follow up report (see page 6, Exhibit 2) and also included some further issues for the Council to consider in its review of its overview and scrutiny arrangements (see page 10, paragraph 15) in the Audit Wales report.

The Carmarthenshire action plan response is also attached for consideration.

DETAILED REPORT ATTACHED?	YES: 1. Audit Wales Report 2. Carmarthenshire Action Plan response
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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:

Linda Rees-Jones

Head of Administration &
Law

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

1. Policy, Crime & Disorder and Equalities

Corporate Strategy

The report's recommendations support the Corporate Strategy and our Well-being Objectives.

Regulatory Reports

- All regulatory report recommendations are entered onto the Council's performance monitoring system (PIMS) and any reasons for discounting recommendations should be explained and recorded. Progress against recommendations is monitored and reported.
- All regulatory reports are considered by lead Director, Cabinet, Governance and Audit Committee and where appropriate relevant scrutiny committees.

Governance and Audit Committee

- The role of the Governance and Audit Committee is to review and assess the risk management, internal control, performance management and corporate governance arrangements of the Council, it is expected that the council's Governance and Audit Committee formally consider all reports of external review bodies – principally; Audit Wales, Estyn and the Care Inspectorate Wales (CIW).
- As well as actively considering reports, committees are expected to assure themselves that there are arrangements in place to monitor and evaluate progress against any recommendations contained in them. The focus here should be on holding executives and officers to account to ensure that reports and recommendations have been acted upon.

Scrutiny

- Some reports may also be relevant for consideration by scrutiny committees.
- Constitution- Scrutiny-Terms of Reference-item 6
To monitor progress in the undertaking of WA reviews including the recommendation of future service options/performance targets to Cabinet/Council and the monitoring of subsequent action plans

CONSULTATIONS

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

Signed: **Linda Rees-Jones, Head of Administration & Law**

1. Local Member(s) – N/A
2. Community / Town Council – N/A
3. Relevant Partners – N/A

CABINET MEMBER PORTFOLIO
HOLDER(S) AWARE / CONSULTED?
YES

Cllr. Linda Davies Evans

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
Audit Wales Follow-up Review: Overview and Scrutiny – Fit for the Future? (July 2022)		Audit Wales Follow-up Review: Overview and Scrutiny – Fit for the Future? – Carmarthenshire County Council – July 2022

Adolygiad Dilydol: Trosolwg a Chraffu – Addas ar gyfer y Dyfodol? – Cyngor Sir Gaerfyrddin

Blwyddyn archwilio: 2021- 22

Dyddiad cyhoeddi: Gorffennaf 2022

Cyfeirnod y ddogfen: 3097A2022

Paratowyd y ddogfen hon at ddefnydd mewnol Cyngor Sir Caerfyrddinshfel rhan o waith a berfformiwyd yn unol ag Adran 17 Deddf Archwilio Cyhoeddus (Cymru) 2004, ac Adran 15 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.

Ni chymerir unrhyw gyfrifoldeb gan yr Archwilydd Cyffredinol na staff Archwilio Cymru mewn perthynas ag unrhyw aelod, cyfarwyddwr, swyddog neu weithiwr arall yn rhinwedd eu hunigion, nac i unrhyw drydydd parti.

Os digwydd derbyn cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a roddwyd o dan adran 45 Deddf Rhyddid Gwybodaeth 2000.

Mae Cod adran 45 yn nodi'r arfer wrth drin ceisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru ac Archwilio Cymru yn drydydd partiön perthnasol. Dylai unrhyw ymholiadau ynglŷn â datgelu neu ailddefnyddio'r ddogfen hon gael eu hanfon at Archwilio Cymru am swyddog.gwybodaeth@archwilio.cymru.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi. 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 Saesneg.

Cynnwys

Crynodeb yr adroddiad

Crynodeb 4

Adroddiad manwl

Mae'r Cyngor wedi gwneud rhywfaint o gynnydd wrth fynd i'r afael â'n cynigion blaenorol i wella, ond mae dal angen cryfhau trefniadau i asesu effeithiolrwydd ac effaith ei swyddogaeth craffu 7

Cynnig ar gyfer mprovement 1 – canfyddiadau 7

Cynnig ar gyfer mprovement 2 – canfyddiadau 7

Cynnig ar gyfer mprovement 3 – canfyddiadau 8

Cynnig ar gyfer mprovement 4 – canfyddiadau 8

Cynnig ar gyfer mprovement 5 – canfyddiadau 9

Cynnig ar gyfer mprovement 6 – canfyddiadau 9

Materion pellach i'r Cyngor ystyried 10

Crynodeb yr adroddiad

Crynodeb

Yr hyn wnaethon ni ei adolygu a pham

- 1 Ym mis Mehefin 2018 fe gyhoeddod ni ein hadroddiad Trosolwg a Chraffu – Addas ar gyfer y Dyfodol – Cyngor Sir Gâr a oedd yn cynnwys chwe chynneg i'w wella er mwyn i'r Cyngor fynd i'r afael â nhw.
- 2 Fe wnaethon ni ddilyn cynnydd y Cyngor yn ystod mis Hydref - Tachwedd 2021 fel rhan o'n gwaith Asesu Sicrwydd a Risg parhaus. Gwnaethom y gwaith dilynol drwy adolygiadau dogfennau, arsylwi cyfarfodydd a chyfweiliadau gyda swyddogion allweddol y Cyngor.
- 3 Gan fod y Cyngor newydd yn cynnal adolygiad o'i drefniadau craffu ei hun ar hyn o bryd, roeddem yn credu y byddai'n ddefnyddiol rhoi gwybod yn benodol am ganfyddiadau ein gwaith ar hyn o bryd i roi adborth annibynnol i'r Cyngor i lywio ei adolygiad ei hun.

Yr hyn ddaethon ni o hyd iddo

- 4 Cynhwysir crynodeb o'n canfyddiadau yn **Arddangos 1**. Ar y cyfan, gwelsom fod y **Cyngor wedi gwneud rhywfaint o gynnydd wrth fynd i'r afael â'n cynigion blaenorol i wella ond mae angen inni gryfhau trefniadau o hyd i asesu effeithiolrwydd ac effaith ei swyddogaeth craffu.**
- 5 Rydym wedi cyhoeddi argymhelliad pellach yn yr adroddiad hwn (gweler **Arddangos 2**) a hefyd wedi cynnwys rhai materion pellach i'r Cyngor eu hystyried yn ei adolygiad o'i drefniadau trosolwg a chraffu (gweler **paragraff 15**).

Arddangos 1: crynodeb o ganfyddiadau

Mae'r tabl isod yn nodi crynodebo'n canfyddiadau yn erbyn pob cynnig ar gyfer gwelliant a gyhoeddwyd yn ein hadroddiad yn 2018.

Cynnig ar gyfer Gwella (C)	Canfyddiad Archwilio Cymru
C1 – Adolygu strwythur y pwyllgor trosolwg a chraffu er mwyn sicrhau ei fod yn gallu ymateb i heriau presennol ac yn y dyfodol.	Wedi'i chyfarfod yn rhannol
C2 – Egluro swydd aelodau'r Bwrdd Gweithredol yn y broses trosolwg a chraffu ar y pwyllgor, er mwyn sicrhau bod pwyllgorau'n ymgymryd â'u rôl wrth ddwyn y Pwyllgor Gwaith i gyfrif.	Bodloni
C3 – Byddwch yn benodol yn yr adroddiadau a gyflwynwyd i drosolwg a chraffu pam fod y pwyllgor yn derbyn y wybodaeth a sut mae hyn yn ymwneud â rôl y pwyllgor craffu.	Wedi'i chyfarfod yn rhannol
C4 – Sicrhau bod y Cadeiryddion ac aelodau'r pwyllgor yn rheoli agendâu pwyllgor drwy benderfynu ar gynnwys a chytuno a blaenoriaethu'r materion y mae craffu'n eu harchwilio, er mwyn caniatáu digon o amser i graffu mwy effeithiol.	Bodloni
C5 – Adnabod a gweithredu ffyrdd pellach o annog mwy o ran y cyhoedd mewn trosolwg a chraffu.	Wedi'i chyfarfod yn rhannol
C6 – Rhowch drefniadau ar waith ar gyfer asesu effeithiolrwydd ac effaith trosolwg a chraffu.	Heb ei gyfarfod

Argymhelliad

Arddangos 2: argymhelliad

Mae'r tabl isod yn nodi'r argymhelliad yr ydym wedi ei nodi yn dilyn yr adolygiad hwn.

Argymhelliad

Mynd i'r afael yn llawn â'r holl gynigion a gyhoeddwyd yn flaenorol i'w gwella

A1 Mae angen i'r Cyngor sicrhau ei fod yn gweithredu i fynd i'r afael yn llawn â'r cynigion i'w gwella yn y '[Trosolwg a Chraffu: Addas ar Gyfer y Dyfodol?](#)' report (Mehefin 2018) a gyhoeddwyd gan Archwilio Cymru.

Adroddiad manwl

Mae'r Cyngor wedi gwneud rhywfaint o gynnydd wrth fynd i'r afael â'n cynigion blaenorol i wella ond mae dal angen cryfhau trefniadau i asesu effeithiolrwydd ac effaith ei swyddogaeth craffu

- 6 Yn ein hadroddiad Trosolwg a Chraffu – Addas ar gyfer y Dyfodol? o fis Mehefin 2018, fe wnaethom gynnwys chwe chynnig ar gyfer gwella i'r Cyngor fynd i'r afael â nhw. Yn yr adolygiad dilynol hwn rydym wedi canolbwyntio ar asesu'r cynnydd a wnaed gan y Cyngor yn erbyn pob un o'n cynigion i wella, gan ystyried effaith ehangach pandemig Covid-19 ar y Cyngor ers 2020.

Cynnig ar gyfer gwella 1: Adolygu strwythur y pwyllgor trosolwg a chraffu er mwyn sicrhau ei fod yn gallu ymateb i heriau presennol ac yn y dyfodol

Canfyddiad: Cynnig i wella wedi'i fodloni'n rhannol

- 7 Yn 2020 adolygodd y Cyngor ei strwythur pwyllgor Trosolwg a Chraffu a gwnaeth fân addasiadau i'w cysoni â phortffolios y gyfarwyddiaeth bresennol. Ers etholiadau Llywodraeth Leol ym mis Mai 2022, mae'r Cyngor bellach yn cynnal adolygiad mwy systematig o'i drefniadau trosolwg a chraffu.

Cynnig ar gyfer gwella 2: Egluro rôl embers Bwrdd Gweithredol yn y broses pwyllgor trosolwg a chraffu, er mwyn sicrhau bod pwyllgorau'n ymgymryd â'u rôl wrth ddal y Pwyllgor Gwaith i gyfrif

Canfyddiad: Cynnig am welliant wedi'i fodloni

- 8 Newidiodd y Cyngor ei gyfansoddiad ym mis Hydref 2020 o ran presenoldeb Aelod o'r Bwrdd Gweithredol mewn pwyllgorau craffu. Mae'r cyfansoddiad nawr yn dweud, 'Fel arfer bydd disgwyl i Aelodau'r Bwrdd Gweithredol fynychu cyfarfodydd y Pwyllgor Craffu, er mwyn caniatáu craffu ar eu portffolios priodol mewn perthynas â'r penderfyniadau a wnaed. Bydd Aelodau'r Bwrdd Gweithredol yn cyflwyno adroddiadau ac yn ateb cwestiynau mewn perthynas â phenderfyniadau arfaethedig sydd wedi eu cynnwys o fewn y Cynllun Ymlaen/wedi'u cynnwys ar yr agenda. Gall Aelod o'r Bwrdd Gweithredol alw ar Swyddogion i ddarparu gwybodaeth ychwanegol am faterion gweithredol.' Yn ein gwaith dilynol, gwelsom

dystiolaeth o Aelodau'r Cabinet yn mynychu pwyllgorau craffu fel mater o drefn, cyflwyno adroddiadau, ac ateb cwestiynau.

Cynnig ar gyfer gwella 3: Byddwch yn benodol yn yr adroddiadau a gyflwynwyd i drosolwg a chraffu pam fod y pwyllgor yn derbyn y wybodaeth a sut mae hyn yn ymwneud â rôl y pwyllgor craffu

Canfyddiad: Cynnig i wella wedi'i fodloni'n rhannol

- 9 Mae'r Cyngor wedi mabwysiadu proses 'porth' fewnol n er mwyn penderfynu a ddylid ystyried eitem o fewn y broses drosolwg a chraffu ffurfiol. Mae dau gam i'r broses hon. Mae cam un yn defnyddio siart llif i helpu i benderfynu a ddylai eitem fynd ymlaen am sgorio a chynnwys ar y rhaglen waith ymlaen neu gael ei hystyried y tu allan i'r broses pwyllgor ffurfiol. Cam dau yw asesu pwysigrwydd ac effaith yr eitem gan ddefnyddio offeryn matrices blaenoriaethau sgorio'r Cyngor. Ar ôl sgorio eitem bydd y Cyngor wedyn yn cynnwys yr eitem ar yr adroddiad perthnasol 'eitemau sydd i ddod ar gyfer y cyfarfod nesaf' sy'n mynd i bob cyfarfod pwyllgor craffu, gydag arweiniad i'r priod bwyllgor craffu ystyried a yw'r pwnc yn addas i'w graffu. Fodd bynnag, nid yw'r 'broser borth' hon yn cael ei defnyddio gan bob pwyllgor craffu.

Cynnig ar gyfer gwella 4: Sicrhau bod y Cadeiryddion ac aelodau'r pwyllgor yn rheoli agendâu drwy benderfynu ar gynnwys a chytuno ar gynnwys a blaenoriaethu'r materion y mae craffu'n eu harchwilio, er mwyn caniatáu digon o amser i graffu mwy effeithiol

Canfyddiad: Cynnig am welliant wedi'i fodloni

- 10 Mae'r Cyngor yn llunio adroddiad 'eitemau sydd i ddod ar gyfer y cyfarfod nesaf' which yn cael ei gyflwyno ym mhob cyfarfod pwyllgor trosolwg a chraffu, gyda chanllawiau i'r pwyllgor gydioa yw'r pwnc yn addas i'w graffu.

Cynnig ar gyfer gwella 5: Adnabod a gweithredu ffyrdd pellach o annog mwy o gyfranogiad y cyhoedd mewn trosolwg a chraffu

Canfyddiad: Cynnig i wella wedi ei fodloni'n rhannol, mae'r Cyngor yn cydnabod bod angen rhagor o waith yn y maes hwn

- 11 Mae'r Cyngor wedi cynnal rhai camau er mwyn annog mwy o ran y cyhoedd mewn trosolwg a chraffu, gan gynnwys:
- gwe-ddarledu cyfarfodydd trosolwg a chraffu;
 - cysylltu â Chynghorau Tref a Chymuned cyn gosod y rhaglen waith ymlaen i ofyn a oes ganddyn nhw unrhyw eitemau yr hofffen nhw gynnig i'w hadolygu gan bwyllgor craffu;
 - hyrwyddodd Adran Gyfathrebu'r Cyngor (ym mis Ionawr 2020) ymgyrch cyfryngau cymdeithasol i annog a chynyddu cyfranogiad y cyhoedd a cheisio pynciau trafod craffu;
 - adran Marchnata a Chyfryngau'r Cyngor sy'n cynhyrchu dogfen un dudalen o'r enw, 'Helpu i gynyddu ymgysylltiad â phwyllgor craffu' (Gorffennaf 2018). Roedd hyn yn cynnwys naw pwynt bwled am yr hyn y byddai'r Tîm Marchnata a Chyfryngau yn ei wneud i gefnogi'r broses hon; a
 - monitro nifer yr 'hits' ar dudalennau gwe trosolwg a chraffu'r Cyngor.
- 12 Er hynny, prin iawn yw'r cysylltiad â'r cyhoedd mewn trosolwg a chraffu o hyd yng Nghyngor Sir Gâr. Yn ein hadolygiad o bapurau'r pwyllgorau craffu, o Ionawr 2021 i fis Medi 2021, ni chyflwynwyd unrhyw gwestiynau gan y cyhoedd. Doedd dim enghreifftiau chwaith ers ein hadolygiad yn 2018 o'r cyhoedd wedi awgrymu pynciau ar gyfer adolygu craffu. Awgrymwyd pynciau i'w hystyried gan Gynghorau Tref a Chymuned.

Cynnig ar gyfer gwella 6: Rhowch drefniadau ar waith ar gyfer asesu effeithiolrwydd ac effaith trosolwg a chraffu

Canfyddiad: Cynnig am welliant heb ei fodloni

- 13 Mae gan y Cyngor system o bob pwyllgor craffu sy'n cynhyrchu Adroddiad Blynyddol. Mae Erthygl 6.2 o Gyfansoddiad y Cyngor yn gofyn i bob pwyllgor craffu, 'baratoi adroddiad blynyddol sy'n rhoi cyfrif o weithgareddau'r Pwyllgorau dros y flwyddyn flaenorol.' Lluniodd pob pwyllgor craffu adroddiad blynyddol ar gyfer 2020-21. Fodd bynnag, roedd yr adroddiadau blynyddol i raddau helaeth yn gyfrif o'r gwaith a wnaed yn hytrach nag asesiad o'u heffeithiolrwydd neu effaith. Cafwyd rhai enghreifftiau cyfyngedig o ganlyniadau y cyfeiriwyd atynt yn yr adroddiadau blynyddol.

- 14 Nid oes gan y Cyngor drefniadau clir ar waith ar gyfer asesu effeithiolrwydd ac effaith ei swyddogaeth craffu nac unrhyw fesurau llwyddiant i werthuso'r rhain arnynt.

Materion pellach i'r Cyngor eu hystyried fel rhan o'i adolygiad o'i drefniadau o ferview a chrugtyny

- 15 Mae'r adroddiad hwn yn ymdrin â chanfyddiadau ein gwaith dilynol yn erbyn y cynigion i wella a gyhoeddwyd yn flaenorol. Fodd bynnag, teimlwn fod materion pellach i'r Cyngor eu hystyried yn ei adolygiad ei hun o'i drefniadau trosolwg a chraffu¹. Mae'r rhain yn cynnwys:
- penderfynu ar bwysigrwydd strategol y trosolwg a'r ffwythiant sgrialu i'r Cyngor;
 - sefydlu'r hyn y mae'r Cyngor ei weld o'i drefniadau craffu;
 - diffinio sut y gall trosolwg a chraffu helpu i gefnogi'r gwaith o gyflawni Amcanion Llesiant y Cyngor a'i nodau corfforaethol ehangach;
 - gwella'r diwylliant corfforaethol o amgylch her effeithiol trwy graffu;
 - dangos yr effaith gadarnhaol y mae'r swyddogaeth graffu yn ei chael ar gyflawni a gwneud penderfyniadau;
 - sicrhau bod digon o adnoddau i gefnogi craffu effeithiol, gan gynnwys:
 - digon o gefnogaeth swyddog democrataidd i graffu (gan gynnwys ar gyfer rhedeg cyfarfodydd hybrid); a
 - canolbwyntio'n ddigonol ar ansawdd a phrydlondeb adroddiadau ar gyfer pwyllgorau craffu. Rwy'n gorchymyn i wneud y mwyaf o'r gwerth o graffu, mae angen i'r pwyllgorau dderbyn adroddiadau o ansawdd uchel mewn modd amserol i'w galluogi i ddal swyddogion yn adeiladol ac ystyrlon ac Aelodau'r Cabinet i gyfrif am eu priod rolau a'u cyfrifoldebau.
 - parhau i adeiladu ar raglen datblygu aelodau'r Cyngor er mwyn sicrhau bod aelodau'r bwrdd trosolwg a chraffu yn arfogi eu hunain i gyflawni eu swyddi'n effeithiol..
 - egluro swydd a chyfrifoldebau pwyllgorau craffu. Yn ystod y gwaith dilynol roedd yn amlwg bod rolau a chyfrifoldebau pwyllgorau craffu yn aneglur. O dan gyfansoddiad y Cyngor Rheolau Gweithdrefnau Craffu Rhan 4.5. Pwynt 12 Cyflwyno Adroddiadau Tasg a Gorffen mae'n dweud, 'Bydd yr adroddiad terfynol yn nodi ei argymhellion yn nhrefn achievability gyda goblygiadau cost cysylltiedig... Byddai'r argymhellion hefyd yn nodi'r Swyddogion Arweiniol/Cyfrifol am weithredu'r argymhellion tymor byr/ar unwaith ac ar

¹ Yr Awdlwr Cyhoeddi Cyffredinol i Gymru [Papur Trafod: Chwech o themâu i helpu gwneud sgritiny 'Addas ar Gyfer y Dyfodol' \(Chwefror 2019\)](#) a allai fod yn adnodd defnyddiol i'r Cyngor ystyried

gyfer llunio a gweithredu rhaglen ar gyfer yr argymhellion tymor canolig/hir.'
Nid ydym o'r farn ei bod yn briodol i'r pwyllgor craffu ymgymryd â'r rôl o nodi
pa swyddog(au) fyddai'n gyfrifol am weithredu eu hargymhellion.



Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: info@audit.cymru

Gwefan: www.audit.wales

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Council Response Form

Council action planned in response to the recommendations issued by Audit Wales

Council: Carmarthenshire County Council

Report title: Follow Up Review: Overview and Scrutiny Fit for the Future?

Issue date: July 2022

Document reference: 3097A2022

Ref	Recommendation	Council action planned in response to recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
R1	<p>Fully addressing all previously issued proposals for improvement</p> <p>The Council needs to ensure that it acts to fully address the proposals for improvement in the '<u>Overview and Scrutiny: Fit for</u></p>	<p>PFI 1 – Review the overview and scrutiny committee structure to ensure it is able to meet current and future challenges – Partially met</p> <p>The Cross-Party Constitutional Review Working Group at its meeting held on the 20th July 2022 has considered this matter and is recommending to the 14th September 2022 meeting of Council that the remits of the Scrutiny Committees change from the traditional model and be aligned with the new Cabinet Member portfolios which were announced by the Leader after the May elections.</p>	September 2022	Linda Rees Jones/Gaynor Morgan

Ref	Recommendation	Council action planned in response to recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
	<p><u>the Future?</u> report (June 2018) issued by Audit Wales</p>			
		<p>PFI 3 – Be specific in the reports presented to overview and scrutiny why the committee is receiving the information and how this relates to the role of the scrutiny committee – Partially Met</p> <p>The Cross Party Constitutional Review Working Group on the 20th July has considered the ways in which the Scrutiny Committee’s work and agreed a pre-decision scrutiny approach Pre-Cabinet will no longer be systematically referring reports to the Scrutiny Committees and will instead encourage pre-decision Scrutiny by the Committees to assist that approach the Cabinet’s Forward Plan is being strengthened and it will be for the Scrutiny Committees to select the items they wish to be brought before them.</p> <p>CRWG also reiterated the need for all Scrutiny Committees to adopt and employ the gateway document (which has been in existence for some time and promoted by officers).</p> <p>A meeting has been arranged for the 31st August with the Chairs and Vice Chairs Forum to promote the pre-decision scrutiny approach.</p>	October 2022	Linda Rees Jones/Gaynor Morgan

Ref	Recommendation	Council action planned in response to recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
		<p>PFI 5 -- Identify and implement further ways to encourage greater public involvement in overview and scrutiny – partially met</p> <p>This issue is not unique to Carmarthenshire and is an issue across most if not all Welsh Authorities and confirmed by the Centre for Governance & Scrutiny at the recent member induction session.</p> <p>The Authority does have arrangements in place for the public to involve themselves in Council business, we will work with the Marketing and Media Team to further promote Scrutiny as per the 2018 Scrutiny Communication Plan:- https://democracy.carmarthenshire.gov.wales/documents/s63192/Scrutiny%20Communication%20Plan.pdf</p> <p>The Council has recently published its <u>Public Participation Strategy</u> which provides information on how to get involved in Scrutiny.</p> <p>3 T&CC Topics and 1 public topic have been received since June 2022 and will be considered by the relevant Scrutiny Cttees in Sept when they consider their FWPs.</p>	Ongoing	<p>Linda Rees Jones/Gaynor Morgan</p> <p>Deina M Hockenhill</p>
		<p>PFI 6 – Put in place arrangements for assessing the effectiveness and impact of overview and scrutiny. – Not Met</p> <p>A self-assessment of the Scrutiny Service was undertaken in late 2019 the results of which were considered by the Chairs and Vice-Chairs</p>	<p>Survey Spring 2023 Analysis September 2023</p>	<p>Linda Rees Jones/Gaynor Morgan</p>

Ref	Recommendation	Council action planned in response to recommendation issued by Audit Wales	Target date for completion of actions	Responsible officer
		<p>Forum in early 2020. The Forum, due to the lack of responses (14 out of 74 members) agreed to undertake a further survey in late 2020. The Authority acknowledges that this has not been done as priority was given to Covid19 matters and the move to virtual meetings. We propose undertaking a further survey in Spring 2023 when the new Scrutiny Structure and pre-decision Scrutiny approach will have had a 6-month bedding in period.</p> <p>Officers are currently looking at alternative templates for Scrutiny Annual Reports and will place options before the Chairs and Vice Chairs Forum in the next few months.</p>		

Pwyllgor Llywodraethu ac Archwilio 14 Gorffennaf 2023

DATGANIAD LLYWODRAETHU BLYNYDDOL 2022/23

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Adolygu'r Datganiad Llywodraethu Blynyddol.

Y Rhesymau:

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

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

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

Cyng. A Lenny

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y

Gwasanaeth:

Helen Pugh

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad e-bost:

[HLPugh@sirgar.gov.uk](mailto:HLPUgh@sirgar.gov.uk)

Awdur yr Adroddiad:

Helen Pugh

Governance & Audit Committee

14 July 2023

Annual Governance Statement 2022/23

Annual Governance Statement.

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

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

The draft Annual Governance Statement (Section 3 of the Statement of Accounts) is for review by the Governance and Audit Committee and to provide an opportunity for the Committee to fulfil their responsibility to provide a meaningful review of the AGS, based on knowledge of the governance arrangements, from assurances received during the year before its finalised.

DETAILED REPORT ATTACHED?

**YES (within attachment for Accounts Agenda -
Section 3 of the Statement of Accounts)**

IMPLICATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

Legal

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

CONSULTATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

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

These are detailed below:

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

Pwyllgor Llywodraethu ac Archwilio 14^{eg} Gorffennaf 2023

Datganiad Cyfrifon 2022/23

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

- 1) I dderbyn Datganiad Cyfrifon Cyngor Sir Caerfyrddin 2022/23
- 2) I gymeradwyo'n ôl-weithredol y symudiadau i ac o'r Cronfeydd Wrth Gefn.
Yn benodol y trosglwyddiadau i'r:
Gronfa Datblygiadau Mawr
Arian Cyfalaf y Rhaglen Moderneiddio Addysg
Y Fargen Ddinesig / Pentre Awel
- 3) I gymeradwyo'n ôl-weithredol creu'r cronfeydd wrth gefn canlynol:
Cronfa Trefniadau Diogelu Rhag Amddifadu o Ryddid
Neuadd y Dref Cydweli

Y Rhesymau:

Cydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014 (fel y diwygiwyd 2018).

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

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

Cyng. Alun Lenny

Y Gyfarwyddiaeth:
Gwasanaethau Corfforaethol

Swyddi:

Rhif ffôn: 01267 224886

Enw Pennaeth y Gwasanaeth:
Randal Hemingway

Pennaeth Gwasanaethau
Cyllidol

Cyfeiriadau E-bost:
RHemingway@sirgar.gov.uk

Awdur yr Adroddiad:
Randal Hemingway

EXECUTIVE SUMMARY
Governance and Audit Committee
14th July 2023

Statement of Accounts 2022/23

The Statement of Accounts for 2022/23 brings together all the financial transactions of the Authority for the year, and also details the Authority's assets and liabilities as at the 31st March 2023.

The Authority has maintained the overall Council Fund net expenditure within budget during 2022/23, and you will note the following results are reported in the Movement in Reserves Statement:

Council Fund (Generally available for new expenditure), transfer to balances £1,228k.
Balances held by schools under local management schemes, transfer from balances £4.081m.
Housing Revenue Account, decrease in balance £4.897m.

In the preparation of these accounts there have been movements to and from earmarked reserves. In particular transfers to:

Major Development Fund: Transfer of £3.735m to support major developments in the future.

MEP Capital Funding: £2.657m set aside in the 2022/23 budget to meet the cost of prudential borrowing to finance the Modernising Education Provision programme.

The City Deal / Pentre Awel Reserve: Transfer £2.5m to meet potential future expenditure/liabilities in respect of the development of Carmarthenshire County Council City Deal projects.

Members are therefore asked to retrospectively approve these movements and approve the creation of the Deprivation of Liberty Safeguards (DoLS) Grant and Kidwelly Town Hall reserves.

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: **Randal Hemingway**

Head of Financial Services

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

2. Legal

Compliance with the Accounts and Audit Regulations 2014 (as amended 2018).

3. Finance

Overall the Authority's Council Fund net expenditure for the year was below the original budget, resulting in a transfer of £1,288k to balances on the Council Fund and a transfer of £4,897m from the Housing Revenue Account balance.

At the balance sheet date, the Council Fund General Balances stood at £14.756m, the Housing Revenue Account £16.998m and the balances held by schools under LMS £11.124m.

The reserves created and included within the Statement of Accounts have been set up to meet future liabilities.

CONSULTATIONS

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

Signed: **Randal Hemingway**

Head of Financial Services

1. Scrutiny Committee request for pre-determination

YES/NO/N/A – Delete as appropriate

If yes include the following information: -

Scrutiny Committee	
Date the report was considered:	
Scrutiny Committee Outcome/Recommendations:	

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

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	Include any observations here
NO	

**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
Accounts and Audit (Wales) Regulations 2014 (as amended 2018)		Corporate Services Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2022/23		Corporate Services Department, County Hall, Carmarthen

Mae'r dudalen hon yn wag yn fwriadol



Statement of Accounts

2022 - 2023

Published Subject to Audit



CONTENTS

Section	Page(s)
1 Narrative Report	1 - 6
2 Statement of Responsibilities for the Statement of Accounts	7
3 Annual Governance Statement	8 - 55
4 Auditor General for Wales' Report to the Members of Carmarthenshire County Council (to follow Post Audit)	
5 Financial Statements	56
5.1 Expenditure and Funding Analysis (EFA)	57
5.2 Comprehensive Income and Expenditure Statement (CIES)	58
5.3 Movement in Reserves Statement	59
5.4 Balance Sheet	60
5.5 Cashflow Statement	61
6 Notes to the Accounts	62 - 141
7 Housing Revenue Account (HRA)	142 - 143
8 Notes to the HRA Income and Expenditure Statement	144 - 146
9 Dyfed Welsh Church Fund Account	147
10 Trust Funds	147
11 Social Care/Children's Services - Client and Staff Accounts	148
12 Glossary of Terms	149 - 153

1 NARRATIVE REPORT

The following Statement of Accounts brings together in summary form the financial transactions of the Authority for the year 2022/23.

The Authority's Accounts for the year 2022/23 are set out on the following pages of this report and have been produced in line with the 2022/23 Code of Practice on Local Authority Accounting (the Code).

1.1 The accounts consist of the following financial statements:

Expenditure and Funding Analysis

Comprehensive Income and Expenditure Statement (CIES)

Movement in Reserves Statement

Balance Sheet

Cash Flow Statement

Detail on each of these financial statements can be found in Section 5.

Housing Revenue Account Income and Expenditure Statement and Movement on the Housing Revenue Account Statement

Detail on these financial statements can be found in Sections 7 and 8.

Dyfed Welsh Church Fund and Other Trust Funds

Detail on these Funds can be found in Sections 9 to 11.

The accounts are supported by the Statement of Accounting Policies (Note 6.1 - Notes to the Accounts).

1.2.1 Revenue Budget

The following table shows how the actual spend on services during 2022/23 compared with the budget set for the year.

Service	Working Budget				Actual				Variance For Year
	Expenditure	Income	Net Non Controllable	Net	Expenditure	Income	Net Non Controllable	Net	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Chief Executive	40,478	(17,940)	(2,902)	19,636	42,804	(20,684)	(2,903)	19,217	(419)
Communities	174,974	(67,439)	25,463	132,998	191,393	(80,652)	25,464	136,205	3,207
Corporate Services	76,553	(46,040)	(2,122)	28,391	69,920	(40,332)	(2,122)	27,466	(925)
Education & Children	209,154	(42,390)	33,356	200,120	234,025	(64,366)	33,356	203,015	2,895
Environment	149,084	(97,839)	20,432	71,677	149,938	(98,851)	20,432	71,519	(158)
Departmental Expenditure	650,243	(271,648)	74,227	452,822	688,080	(304,885)	74,227	457,422	4,600
Net Interest & Capital Accounting Adjustments				(15,033)				(17,870)	(2,837)
Pension Reserve Adjustment				(32,823)				(32,823)	0
Accumulated Leave				(560)				(562)	(2)
Levies and Contributions:									
Brecon Beacon Nat Parks				154				152	(2)
Fire Authority				11,170				11,170	0
Corporate Joint Committee				155				155	0
Net Expenditure				415,885				417,644	1,759
Contribution to/(from) General Balances				0				1,288	1,288
To/(from) Earmarked/Departmental Reserves				0				(2,356)	(2,356)
Net Budget				415,885				416,576	691
Revenue Support Grant				(243,380)				(243,380)	0
Non Domestic Rates				(68,223)				(68,223)	0
Council Tax				(104,282)				(104,973)	(691)
				0				0	0

The 2022/23 revenue budget was approved by County Council on 2nd March 2022. The budget endeavoured to meet the aspirations of the Authority, whilst recognising the extraordinary financial risks facing local authorities. The budget addressed specific demands in certain service areas whilst seeking to balance the impact on service delivery and local taxpayers.

The financial position at year-end showed an overspend at department level of £4,600k. This does not include the overspend on schools as this is captured in the LMS reserve movement (see note 6.22).

Chief Executives Department reported a £419k underspend. There were net underspends on Member pay and travelling, Registrars income, Industrial Premises income and staffing savings from vacant posts across the department. This was offset by overspends within People Management due to employing additional staff, mainly to deal with a recruitment backlog, along with prior year efficiencies that had yet to be achieved.

The Department for Communities was overspent by £3,207k for the year. There are significant variances as the department continues to recover and respond to the post-pandemic phase. Overspends with Social Care services were due to increased demand for services e.g. Direct Payments and in areas where budget savings proposals remain

difficult to deliver as Social Work teams had prioritised the safe delivery of key services, meaning that the department had been unable to progress some of the planned savings proposals. In year inflationary pressures, particularly the higher than anticipated pay award, made the financial position additionally challenging. There were overspends in Leisure Services as there was an income shortfall as leisure membership which declined during the pandemic, took time to recover to pre-pandemic levels.

The Corporate Services Department reported a £925k underspend for the year. There is a £335k underspend on pre LGR pension costs along with a £385k underspend on Council Tax Reduction Scheme, and an £83k underspend on Rates Relief due to lower than budgeted take up of both schemes. There was also a £171k underspend on Rent Allowances in the year. This service fluctuates depending upon demand. There are also underspends on salaries due to vacancies across the department, and staff not yet at the top of their scale, along with some additional income for work undertaken for external organisations.

The Department for Education and Children had an overspend of £2,895k for the year. This was due to a combination of factors such as an increased demand for Additional Learning Needs provision, overspends with the School Meals service for lunch provision and primary breakfast provisions as pay award impact and increased food costs contribute to the challenges of providing the service within the meal price across all schools. There was also an overspend within the Children's Services division as there was increased agency cover costs and legal related costs within Commissioning and Social Work. Highly complex placements have impacted the Out of County budget while Residential Units deal with staffing pressures. Short Breaks and Direct Payments have all seen an increase in demand which has contributed to an overspend.

The Place & Infrastructure Department reported an underspend of £158k for the financial year. Pressures within the department included higher than expected pay award and an element of agency cost to cover sickness within Cleaning. A similar scenario arose in Waste and Environmental Services. There is also an overspend on School Transport due to additional cost of tender prices and fuel price increases. However, these overspends are off-set by underspends in other areas such as the Property Division and Place & Sustainability Division as a result of vacant posts within the teams.

After taking account of savings on capital financing costs, increased interest income and a higher than estimated collection level on Council Tax, plus the movement in Earmarked and Departmental reserves, the Authority transferred £1,288k to general reserves for the 2022/23 financial year.

HOUSING REVENUE ACCOUNT	Working Budget			Actual			Variance For Year
	Expenditure	Income	Net	Expenditure	Income	Net	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Housing Revenue Account	48,946	(45,545)	3,401	50,714	(45,817)	4,897	1,496
Transfers to/(from) HRA balances	0	0	(3,401)	0	0	(4,897)	(1,496)

The Housing Revenue Account (HRA) reported an overspend of £1,496k for the year.

The main variances were:

- Overspends in Repairs and Maintenance costs £1,576k reflect the impact of inflation and the impact on construction industry capacity post-Covid and post-Brexit including significantly increasing pay, energy, fuel, and construction materials costs, there will

continue to be upwards pressure on contractor rates and reduced availability in 2023/24.

- Overspends on Supervision and Management such as insurance premiums £270k, investment in estates £230k, projects and activities £156k, legal costs £110k, compensation payments £111k.
- The provision for bad debt was not fully utilised in 2022/23 resulting in £259k underspend.
- While interest rates on capital financing costs in the HRA were forecast higher than budget, the capital financing requirement was significantly reduced due to additional grant funding received in 2021/22 and 2022/23. There was also an underspend on the capital programme reducing the forecast capital financing costs required by £613k. Increased interest rates also benefit the HRA due to the level of reserves held. This equates to approximately £348k.

1.2.2 **Principal vs Agency Grants**

During the year, Welsh Government continued to provide a range of support payments, across a range of different purposes including ongoing COVID19 payments, the Ukraine resettlement scheme and a range of different cost of living measures to support households.

The value of these additional funding streams is material and is summarised in the Grant Income Note 6.35.

The authority is deemed to be an agent where it is acting as an intermediary. The authority is principal where it is acting on its own behalf. Where the authority is acting as principal, the transactions are required by the Code to be included in its Comprehensive Income and Expenditure Statement.

1.3 **Reserves**

In the changeable and challenging environment facing Local Government the Authority is committed to maintaining a reasonable level of reserves. At the year-end the general reserves amounted to the following:

	£'000	£'000
Council Fund:		
Held by Schools under Local Management of Schools		
Regulations (LMS)	11,124	
Generally available for new expenditure	14,756	25,880
Housing Revenue Account		16,998
		<u>42,878</u>

In addition to general reserves the Authority holds earmarked reserves of £143.926m for specific purposes.

1.4 **Borrowing**

£20m new borrowing was taken from the Public Works Loans Board (PWLB) in 2022/23.

As at the 31st March 2023 the Authority's total borrowing stood at £411m, which was within the Authority's authorised limit of £585m. Further detail is included in Note 6.44 to the Accounts.

The Authority's borrowing procedures and limits are outlined in the Treasury Management Policy and Strategy, which is approved annually.

1.5 **Pensions Reserve**

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The credit balance on the Pensions Reserve of £61m shows a surplus on an accounting basis in the resources the Authority has set aside to meet the benefits earned by past and current employees.

There has been a material reduction in the present value of benefit obligations to £1.3bn as at 31 March 2023 (£1.9bn as at 31 March 2022). This is predominantly due to an increase in the discount rate applied, which as prescribed by accounting standards is linked to AA rated corporate bonds.

1.6 **Current Economic Climate**

The accounting statements are required to reflect the conditions applying at the end of the financial year.

All the assets of the Authority are re-valued on a cyclical basis and in many instances therefore the current valuation (last undertaken in past years) is likely to reflect current market value or a fair reflection thereof. The majority of assets are held for service delivery and therefore any changes in commercial sales market conditions do not affect values in these accounts. Where a full valuation has not been carried out at the balance sheet date, property valuations have been updated to reflect current building indices or market comparators (depending on valuation method). The accounting statements are required to reflect the conditions applying at the end of the year.

The 2022/23 financial year saw a significant shift in the risks to the economic climate. The perceived risk on further COVID19 resurgence has not materialised, albeit the virus remains endemic. As restrictions were fully removed, most council services were able to return to pre-pandemic operation levels. The anticipated reduction in commercial income has manifested during the year, though not as badly as feared, with activity levels gradually recovering during the year.

This has been supplanted by a cost of living crisis, with inflation reaching a 40 year high, remaining stubbornly above 10% during the year (though it is widely expected to fall during 2023/24). Interest rates rose from 0.75% in March 2022 to 4% by March 2023. The extraordinary increase in energy prices, which was only partially mitigated by government support schemes, has impacted households and businesses alike. This has been taken into account when reviewing bad debt provisions. Despite this, the labour market remained tight during the year, with difficulties recruiting suppressing the true impact of in-year financial pressures. Driven by this environment, public sector pay offers were above expectations at the time of budget setting, and this issue is likely to be repeated in 2023/24 based on the NJC Employers' offer already published.

Whilst UK Government finances have improved since the Autumn budget of the short lived Truss/Kwarteng administration, the outlook remains concerning, with public sector borrowing forecasts around £50bn higher than a year ago, and current indications of challenging future funding settlements, particularly in the years following the next general election.

Against this backdrop, our overall financial standing has been maintained at a prudent level, with an increase in the level of general balances at the year-end. The Authority also holds earmarked reserves which are held for specific purposes, whether this is to address liabilities now or in the future e.g. insurance reserves or for financing specific capital schemes. The Authority has been able to augment these balances at the year-end to provide additional resources towards future pressures and risk mitigation.

1.7 **Capital**

In 2022/23 the Authority spent some £100.2m on capital projects. This expenditure was financed by a combination of borrowing, useable capital receipts, government grants, contributions, reserves and direct revenue financing.

£29.6m was spent on Housing with the areas of spend being as follows:

Public Sector

Refurbishment & redevelopment of housing stock and the purchase of additional housing stock	£26.4m
---	--------

Private Sector

Disability Facility Grants	£2.3m
Other Improvements	£0.9m

The major areas of expenditure on non-housing services were as follows:

	£'m	
Education & Children's Services	18.2	New Schools, Renovations and Improvements to existing Schools and Children & Family Services Projects
Leisure	1.0	Sports & Leisure, Arts & Culture and Libraries
Infrastructure & Recycling and Fleet Replacement	26.2	Roads, Bridges, Cycle Paths, Road Safety, Car Parks, Rights of Way, Coast & Flood Defence, Depots, Waste Management & Recycling including new vehicles & new electric buses
Economic Development	21.9	Physical Regeneration Projects County Wide, Community Development, Joint Ventures, Swansea Bay City/Regional Deal projects and Levelling-up projects
Social Services	1.0	Care Homes and Learning Disability Developments
Corporate	2.3	Capital Minor Works and ICT Strategy Developments

1.8 **Further Information**

Further information about the accounts is available from the Head of Financial Services, Corporate Services Department, County Hall, Carmarthen, SA31 1JP.

2 STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Authority's Responsibilities

The Authority is required:

- To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of these affairs. In this Authority, that officer is the Director of Corporate Services.
- To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- To approve the Statement of Accounts.

The Director of Corporate Services' Responsibilities

The Director of Corporate Services is responsible for the preparation of the Authority's Statement of Accounts, in accordance with proper accounting practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing this Statement of Accounts, the Director of Corporate Services has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the Code;
- Kept proper and timely accounting records which were up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certification of Accounts

I certify that the Statement of Accounts on pages 56 to 148 gives a true and fair view of the financial position of Carmarthenshire County Council at 31st March 2023 and its income and expenditure for the year ended 31st March 2023.

Chris Moore FCCA
Director of Corporate Services

Dated: 5 July 2023

3 ANNUAL GOVERNANCE STATEMENT

Assurance Executive Summary

The Corporate Governance arrangements of the Council are acceptable.

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

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

Table - Internal Audit Report extract:

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

The Statutory Guidance on Performance and governance of principal councils (for Part 6, Chapter 1 of the Local Government and Elections (Wales) Act 2021) expects the Council to have regard to these principles when considering the effectiveness of its governance arrangements.

Section 89 of the Act requires a council to keep under review the extent to which it is fulfilling the 'performance requirements' that is, the extent to which:

- it is exercising its functions effectively;
- it is using its resources economically, efficiently, and effectively; and
- its governance is effective for securing the above.

3.1 Scope of Responsibility

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

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

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

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

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

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

3.2 The Governance Framework

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

The system of Internal Control is a significant part of that framework and is designed to manage risk to a reasonable level. It aims to identify and prioritise the risks to the achievement of the Authority's policies, aims and objectives. It evaluates the likelihood and impact of identified risks being realised and to manage individual risks appropriately. Our duty under the Local Government and Elections Wales Act 2021 is to ensure that governance is effective for ensuring that

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

3.3 The Governance Environment

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

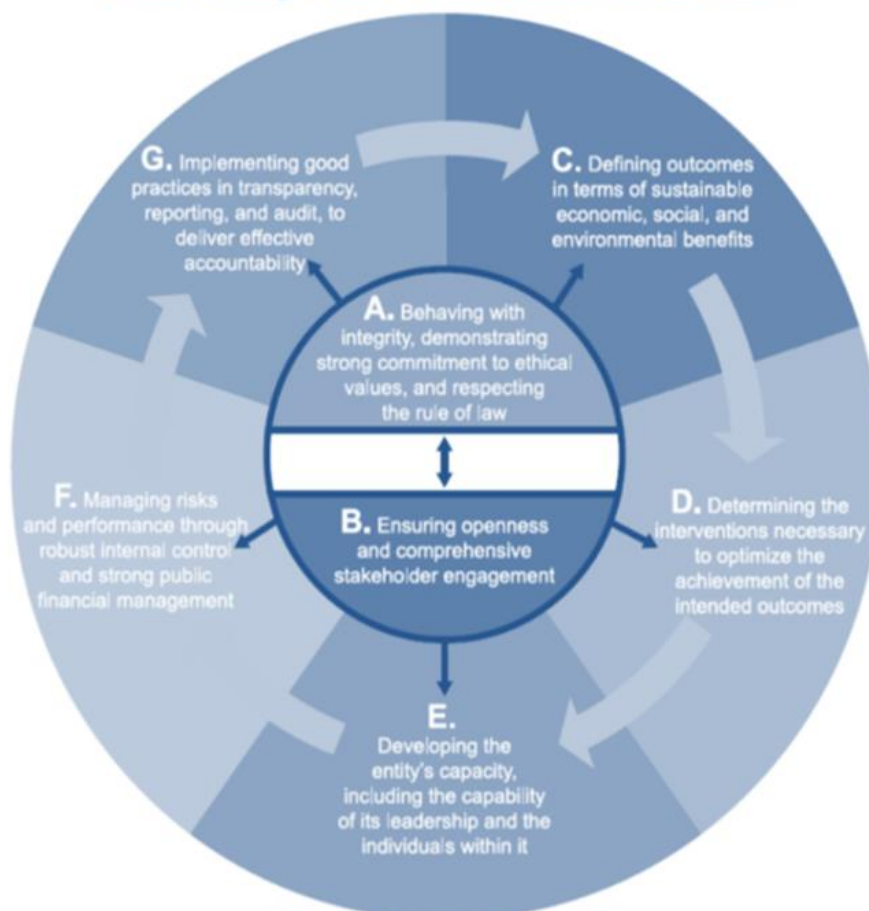
- 1. Integrity and Values** - *Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.*
- 2. Openness and engagement** - *Ensuring openness and comprehensive stakeholder engagement.*
- 3. Making a difference** - *Defining outcomes in terms of sustainable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

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

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

The New Corporate Strategy 2022-27 will ensure these principles are adhered to under Well-being Objective 4 - To further modernise and develop as a resilient and efficient Council. Furthermore, the Strategy identifies a set of Core Business Enablers that are essential to enable us to make progress against our well-being objectives. Sitting behind these principles are 91 behaviours which guide our work.

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



The Authority addresses the 7 Fundamental Principles through the following:



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

3.3.1.1 Standards Committee

❖ **How we do it**

Standards Committee, chaired by a lay member, promotes, and oversees standards of members conduct and arranges for the Monitoring Officer to deliver training to members of the Council on the Code of Conduct, as well as to Town and Community Councils who request it.

Where members have a personal and prejudicial interest in an item of Council business the Committee considers applications for dispensations to participate in meetings.

The Committee also receives an annual report on the operation of the council's complaints procedure.

The Chair of Standards Committee presents an annual report to full Council on the Standards Committee's activities.

This Committee also has oversight of the Whistleblowing Policy and Procedure.

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

2022 was an election year, and approximately two thirds of standing members were re-elected and the remaining third were new members. Training was delivered on the Code of Conduct in May 2022 after the election and a further session was run on the 27th of April 2023.

No referrals were made by the Public Services Ombudsman for Wales about the conduct of Carmarthenshire County Council members, either to the Standards Committee nor the Adjudication Panel for Wales during 2022/23.

However, the Committee did conduct 2 hearings during the year into complaints made to the Public Services Ombudsman for Wales in relation to two Town Councillors. One of the Town Councillors was suspended from being a councillor for 2 months, and the other for one month.

Data reveals that meetings of the Standards Committee attracted 350 live views during the year and 764 archive viewings.

No annual report was presented to County Council during the 22/23 year as previous Annual Reports were prepared on a voluntary basis. However, the Local Government and Elections (Wales) Act 2021 has by now made the provision of an Annual Report by the Committee a statutory requirement and prescribed that it be presented to Full Council "as soon as reasonably practicable after the end of the financial year". The 22/23 Annual Report will therefore be presented to Council as soon as reasonably practicable in the 23/24 year.

❖ What and how can we do better?

The Local Government and Elections (Wales) Act 2021 imposed a duty on Group Leaders to take reasonable steps to promote and maintain high standards of conduct amongst the members of their Groups, and to work with the Standards Committee in that regard. This is therefore the first year of this new duty. In February 2023 the Group Leaders were asked to report to the Standards Committee by the 31st March 2023 on the steps they had taken to meet this duty, and a suggested template was provided, although its use was not mandatory. The Committee will consider the returns at its meeting of the 12th June, and will report its findings on to County Council in its Annual Report.

A new National Standards Forum has been established of the chairs of all the Standards Committees in Wales as a forum for sharing best practice, ensuring in so far as possible consistency on similar decisions and discussing topical issues. The first meeting took place on the 27th January 2023, and the second is scheduled to take place on the 30th June 2023.

3.3.1.2 The Constitution

❖ How we do it

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

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

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

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

One of the amendments made to the Constitution during 22/23 was to the Council Procedure Rule governing Notices on Motion, which was to revise the wording of the CPR so as to give parity of status to all signatories of the Motion and to encourage cross party Motions on Notice.

During 22/23, the Authority published a Public Participation Strategy and introduced an electronic process for submitted petitions.

The Authority has moved to a model of encouraging and promoting pre-decision scrutiny of its decision making and policies, and to that end it has strengthened its Forward Work Programmes so that Scrutiny Committees can better see which decisions / policies are going to be considered and when, giving them an opportunity to involve themselves at an early stage.

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

Data shows that there is a healthy interest in the business of the Authority with webcasts of County Council meetings having had 725 live views and 2234 archived viewings during the year, and Cabinet 291 and 2249 respectively.

❖ What and how can we do better?

11 Questions on Notice were asked at Full Council of Cabinet Members by Members during 22/23, and whilst the questions were perfectly valid, they might have had quicker responses had they been asked of the Cabinet members outside of the cycle of Full Council meetings.

Only 2 Questions on Notice were asked by members of the public at Full Council during 22/23, which may demonstrate a lack of awareness of the facility. More Questions on Notice from the public were asked at meetings of the Cabinet though. During 22/23 we published a new Public Participation Scheme which may raise better awareness of the ways in which the public can interact with the Authority.

3.3.1.3 Corporate Governance Group

❖ How we do it

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

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

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

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

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

Minutes of the Corporate Governance Group are reported to the Governance and Audit Committee.

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

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

❖ **What and how can we do better?**

Improve on the timescale for producing the Annual Governance Statement.

The AGS is an important step in the Councils self-assessment process and has a key role in considering the effectiveness of its governance arrangements.

We need to ensure that: -

- The Code of Governance is applied.
- Our Well-being Objectives, Thematic Priorities and Service Priorities have appropriate governance arrangements.
- That we are applying the sustainable development principle.
- Governance arrangements are effective to ensure we are fulfilling our 'performance requirements' that is the extent to which we are exercising our functions effectively and using resources economically, efficiently and effectively.

To embed the governance arrangements around the New corporate strategy and Well-being objectives 2022-27.

We will ensure that Corporate Performance Management and Internal Audit work together, to ensure that the Annual Governance Statement plays its part in the Overall Council's Self-Assessment.

3.3.1.4 Monitoring Officer

❖ **How we do it**

The Monitoring Officer (Head of Administration & Law) is responsible for maintaining the Constitution to ensure that it reflects up to date legislative requirements and the Authority's Governance needs and is also responsible for ensuring that the provisions are fully complied with at all levels of the Authority's activities.

As Chief Legal Officer supported by the in-house legal team, the Monitoring Officer has access to all meetings of the Authority including the Cabinet and the Authority's Corporate Management Team. The Monitoring Officer is well placed to play a proactive role in supporting Members and Officers in both formal and informal settings to comply with the law and with the Authority's own procedures.

As the Head of Service with ultimate responsibility for the Democratic Services Unit, the Monitoring Officer is also responsible for the arranging of democratic meetings within the prescribed notice periods and the formal recording and publication of decisions made.

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

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

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

The Monitoring Officer did not have to publish any statutory report during the 2022/23 year.

❖ **What and how can we do better?**

The Monitoring Officer did not have to publish any statutory report during the 2022/23 year.

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

3.3.2.1 Consulting and Engaging with Citizens and Service Users

❖ **How we do it**

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

The Council publishes all its on-going consultations on the Council website and adopts the most appropriate and effective dissemination method based on the consultations target participants.

The Authority also makes extensive use of other sources of information such as the annual **National Survey for Wales** commissioned by Welsh Government. This is to ensure that consultation activity and primary data gathered is not interpreted in isolation but rather viewed in the round to build the most comprehensive picture possible. The results are also used to help the Authority in its self-assessment of services and are included in our Annual Report. The Authority recognises the growing importance of consultation activity in providing relevant, timely and representative information which can reduce an over-reliance on external commissioned research which is more susceptible to the effects of unforeseen challenges such as the Covid-19 pandemic.

During the year, the Authority undertook extensive consultation on its Budget, which included a week of face-to-face member seminars as well as Insight events for young people, on-line surveys, social media, and stake holder meetings with Town and Community Councils and Unions. The results of the consultations are considered and presented to Cabinet and County Council as part of the Budget Strategy Report.

The Local Government and Elections (Wales) Act requires that a council must consult a range of people at least once in each financial year about the extent to which the council is meeting the performance requirements. The statutory consultees are: -

- local people;
- other persons carrying on a business in the council's area;
- the staff of the council; and
- every trade union which is recognized by the council.

During 2022 we consulted on our performance as a Council with residents, businesses, staff and Trade Unions. It is important that our self-assessment of performance is as realistic as possible and that we do not 'mark our own papers' but triangulate our assessment between performance data, regulatory findings and our customers views. The consultation responses have been analysed and will be reported in due course with proposals for improvement from the findings in order to influence our development work in terms of future business planning and organisational improvement.

Response rates:

Residents Survey	– 2,195 responses
Staff Survey	– 1,733 responses
Business Survey	– 36 responses
Trade Union consultation	– 5 responses

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

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

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

❖ What and how can we do better?

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

We recognise that there is more that we can do to further develop and improve the way we engage. We will review our current approach and consider further improvements we can make to ensure we broaden our range of stakeholder input and ensure greater engagement from a representative cross-section of our residents and other stakeholders.

How consultation shapes our decisions and how we feed this back to respondents needs to be improved:

- Data Insight Team to support in the development and analysis of consultation activity arising from the Local Government Elections Act (specifically with residents, businesses, trade unions and staff).
- The Council should explore the options available to share performance information in a more transparent and easily accessible way. This extends to

sharing with residents (where possible) how and why financial resources are spent and invested where they are. (From Residents Survey 2022).

- Develop and improve the way in which performance information is shared with businesses and ensure that businesses are aware of the way decisions are made and the rationale behind these decisions. This will become increasingly important given the financial challenges facing the public sector. (From Business Survey 2022).
- Support the improvement of communication and involvement with staff on Council performance management information. (From Staff Survey 2022).
- We will work with other Council services to further develop the Council's involvement and use of data gathered as part of a Council wide involvement, participation, and consultation framework. (12435) (WAO Regulatory Recommendation – 'Use of Data'.

3.3.2.2 Dealing with Complaints

❖ How we do it

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

The Authority has a centralised Complaints Team for most services (other than adult social care which are managed by the Communities Department) which ensures compliance with the requirements set out in our Policy and Procedure and consistency of approach across the whole Authority. The centralised Complaints Team liaise with other relevant Council services to respond to complaints.

The Authority investigated and responded to 930 complaints during 2021/22 (corporate and adult social care) compared to 673 during 2020/21.

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

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

❖ What and how can we do better?

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

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

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

being done consistently. We want to ensure that information and services can be accessed in multiple different ways, regardless of the access point or channel of communication.

We will continue to work with and provide ongoing support to departments to ensure compliance with the Council Complaints Policy, including developing guidance on undertaking Stage 2 Investigations.

We will improve the use and monitoring of complaints information and intelligence in order to support learning and service improvement.

We will prepare an annual report on complaints and compliments received by the Council.

3.3.2.3 Public Services Ombudsman for Wales

❖ How we do it

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

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

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

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

No Public Interest Reports were issued against the Authority during the 2022/23 year.

No referrals were made for hearings into any complaints about County Councillors conduct, either to the Authority's Standards Committee or to the Adjudication Panel for Wales during 2022/23.

3.3.2.4 Ensuring Effective External Communication

❖ How we do it

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

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

The Hwb in Ammanford, Carmarthen and Llanelli offer pre-booked appointments and drop-in advice to an average 8,000 residents per month, as well as providing advice and access to training and employment support.

The Hwb Advisers have played a critical role in supporting the tackling poverty agenda and have supported to date more than 1900 people with advice and support in finding out what support is available to them. This is a fundamental service, and we are currently now aiming to expand into our rural areas and work with more third sector organisations to simplify the message to our residents and offer as much support as possible of those who are in need.

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

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

Throughout 2022/23 we have seen an increase in residents and businesses accessing information, support and council services online, the number of visits to our website has increased yet again this year by a further 9%.

Our digital platforms are essential in providing accurate, timely information across as broad an audience as possible. Customer services are able to guide many calls to the website and providing detail through our frequently asked questions feature has improved the consistency and simplicity in how we respond to enquiries.

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

Key stats CCC website 2021 / 2022

- Pageviews: 6,144,228
- Sessions: 3,017,983

Key stats for social media and email marketing

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

11.5m Twitter reach
 6.5m Facebook reach
 Published 2,204 posts
 Dealt with 49,789 'inbound' interactions, enquiries via comments, written on our wall or sent as a direct message
 Facebook – New followers – 2,099
 Total followers: 24,611

Twitter – New followers – 323
 Total followers 11,661
 991,428 emails sent to MyAccount, businesses, T&CC and 3rd sector. 532,610 unique opens.
 53.8k minutes viewed on video
 *All stats are from 31st March 2022 – 31st March 2023.

Residents Survey – 2,195 responses

The table below provides an indication of feedback received via the residents consultation for 2022, whereby Green signifies – Strongly Agree, Amber- Agree and Red – Disagree.

Statement	
I can access Council services through my preferred language	1.4
When I access Council services, I find the staff to be approachable and friendly	0.82
I can easily access up to date information about Council services	0.5
I find contacting the Council simple and easy	0.31
The Council lets people know how it's performing	-0.1
The Council provides opportunities for me to participate in decision-making	-0.19

❖ What and how can we do better?

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

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

We need to explore the options available to share performance information in a more transparent and easily accessible way. This extends to sharing with residents (where possible) how and why financial resources are spent and invested where they are. (From Residents Survey 2022).

We need to ensure alignment of the Council's Communication Plan with the new Corporate Strategy and Well-being Objectives.

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

3.3.3.1 Purpose and Vision

❖ How we do it

The Authority has a firm mechanism for collaboration with key partners and is a statutory member of the Carmarthenshire Public Services Board (PSB). The Well-being of Future

Generations Act puts a well-being duty on specified public bodies across Carmarthenshire to act jointly through the PSB. The PSB is tasked with improving the economic, social, environmental and cultural well-being of Carmarthenshire.

www.thecarmarthenshirewewant.wales

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

Preparation for the next PSB Well-being Plan

- One of the requirements of a PSB is to prepare a Local Well-being Plan every five years, using a Well-being Assessment to feed into the planning phase. This PSB has produced a second Assessment at a time when considerations about the current and future well-being of Carmarthenshire has never been so important. The issues presented by COVID-19, climate change, Brexit and changing demographics have highlighted new challenges for individuals and communities and these challenges have not been felt equally. Those who were already experiencing inequalities because of poor health, poverty or because they live in marginalised communities have been hardest hit by the direct and indirect harms of the pandemic and are likely to experience additional disadvantage as we shift to 'recovery.'
- Carmarthenshire PSB has worked collaboratively locally and regionally to produce this assessment. Carmarthenshire, Ceredigion and Pembrokeshire PSB's have worked in partnership to share resources, expertise and capacity in order to reduce the duplication of work. Officers from the three PSBs and Regional Partnership Board (RPB)/West Wales Care Partnership have worked together to develop a consistent methodology and approach which would culminate in three Well-being Assessments (one for each PSB) and a Population Needs Assessment for the RPB.
- Working in this way ensured that the assessments' production was collaborative (between public sector partners and the third sector) in terms of data provision, analysis and interpretation.
- This Well-being Assessment has drawn together local and national data. Responses gathered as part of community engagement sessions are considered alongside analysis of various sources of data and research. Clear themes have been identified in our county, which will allow us to target areas of need when we move from the assessment to planning phase over the course of the next year.
- During 2022-23 the PSB has been developing its new Carmarthenshire Well-being Plan which needs to be approved by May 2023. The Well-being Assessment has been the foundation and evidence on which the new Plan has been developed. The Carmarthenshire PSB has a statutory responsibility to improve the economic, social, environmental and cultural well-being of our county by contributing to the achievement of the seven national Well-being Goals. This includes our work on setting local objectives to maximise our contribution to meeting those goals and demonstrating how we use the Sustainable Development Principle and Five Ways of Working in everything we do. Our Plan will set out the short, medium and long-term actions to be achieved by the PSB over the next five years up to 2028.

See Paragraph 3.3.3.4 – Regarding the post May 2022 Local Government Elections and New Cabinet Vision Statement for 2022-27

Carmarthenshire County Council's Corporate Strategy

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

Our Corporate Strategy 2018-23 'Life is for Living, let's start, live and age well in a healthy, safe and prosperous environment' was due for renewal. The impact of Covid 19, the Climate emergency and Cost of Living crisis and Transformation needs all set the scene for a revised approach. The Local Government Elections in May 2022 was a good opportunity to review and refresh our Well-being Objectives.

Our previous Corporate Strategy had 13 Well-being Objectives and it was felt that a more compact set of priorities was required.

Business Planning Engagement and Assurance sessions in November-December 2021 with Departmental Management Teams identified change was needed to a more thematic approach.

The New Corporate Strategy was also shaped by the data analysis/needs assessment undertaken for preparing the Public Services Board's Carmarthenshire Well-being Plan. In addition, the consultation feedback with residents, businesses, trade unions and Staff as outlined in section 3.2.3 also informed the strategy.

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

- The Corporate Strategy was updated in late 2022 and is now based on four Well-being Objectives identified and developed based on evidence of need.
- A key element on the strategy is the identification of population indicators and performance measures which will be monitored regularly to measure our progress against meeting the objectives. The population indicators are intended to provide an understanding of trends and Carmarthenshire's position relative to the other local authorities in Wales. The performance measures are inclusive of statutory returns, consultation intelligence and service level data which provide an indication of our performance as a Council. The same data will assist with Council quarterly reporting and in the annual reporting of performance.
- As a Council we already have a lot of data that we report and this needs to be better harnessed and consolidated. We want to make better use of data and we have set up a 'Data Insight' unit to corporately ensure that we become a data driven authority.
- Furthermore, we are stepping up the use of data within our business planning.

❖ What and how can we do better?

- For the PSB's second well-being Plan (undertaken every five years) we will:-
 - Develop a task and finish-based approach to making progress against the Well-being Objectives identified in the Plan.
 - make better use of data with our new data insight unit leading this development across the Authority.

To continue to develop the Corporate Data Suite to support the Corporate Strategy for 2022-2027 and key policy areas.

To iteratively develop a comprehensive and balanced set of performance measures, indicators and information across all services supporting the Transformation - Service Design and Improvement Workstream.

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

❖ How we do it

Where change needs to happen in Corporate Governance

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

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

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

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

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

- Wales of vibrant culture and thriving Welsh Language
- globally responsible Wales

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

Corporate Strategy 2022/27

Well-being Objective 1

Enabling our children and young people to have the best possible start in life (Start Well)

- **Thematic Priority: Healthy Lives – prevention /early intervention**
- Service Priority: Early years
- Service Priority: Education

Well-being Objective 2

Enabling our residents to live and age well (Live & Age Well)

- **Thematic Priority: Tackling Poverty**
- Service Priority: Housing
- Service Priority: Social Care

Well-being Objective 3

Enabling our communities and environment to be healthy, safe and prosperous (Prosperous Communities)

- **Thematic Priority: Economic Recovery and Growth**
- **Thematic Priority: Decarbonisation & Nature Emergency**
- **Thematic Priority: Welsh Language & Culture**
- **Thematic Priority: Community Safety, Resilience and Cohesion**
- Service Priority: Leisure & Tourism
- Service Priority: Waste
- Service Priority: Highways & Transport

Well-being Objective 4

To further modernise and develop as a resilient and efficient Council (Our Council)

- Thematic Priority: Organisational Transformation

Service Enablers

Core business enabler functions support the above.

	Core Business enablers (Not a Well-being Objective)
a	Information and Communication Technology (ICT)
b	Marketing & Media including customer services
c	Legal
d	Planning
e	Finance
f	Procurement
g	Internal Audit
h	People Management (Human Resources, Learning & Development, Occupational Health)
i	Democratic Services
j	Policy & Performance
k	Electoral Services & Civil Registration
l	Estates & Asset Management
m	Risk Management
n	Business Support

Well-being Statement

We welcome our duties under the Well-being of Future Generations Act. We have already addressed much of the Act's requirements but recognise that we can do more.

1. We feel that our Well-being Objectives contribute significantly to the achievement of the National Well-being Goals. Our Well-being Objectives relate to different aspects of life's course and focuses on the areas that we can influence and shape in order to improve well-being in a systematic way.
2. These Well-being Objectives have been identified following consultation and feedback with a range of stakeholders and developed alongside a basket of different sources of information focusing on the needs of our population, performance data and regulatory feedback. In developing delivery plans to achieve these objectives we will involve all relevant stakeholders with an interest in achieving them.
3. The steps we take to achieve the Well-being Objectives (through our delivery plans) will look to ensure that the 5 ways of working (long term, preventative, integrated, collaborative and involvement) are fully embraced and embedded in the way that we deliver.
4. Each Cabinet portfolio holder/s will have defined accountability for their relevant Well-being Objectives.
5. To ensure that we deliver the steps for each Well-being Objective we will implement our Performance Management Framework. All the delivery plans will be monitored and reported on a quarterly basis to Departmental Management Teams, Corporate Management Team and Cabinet. In addition, progress will be reported to Scrutiny Committees. The Council will prepare an Annual Report on its Well-being Objectives and revise the objectives if required.
6. The content of delivery plans to achieve the Well-being Objectives will need to be adequately resourced. To achieve these objectives services will integrate and collaborate with partners and fully involve citizens in all their diversity.
7. Our Objectives are long term, but our action plans will include milestones that will enable monitoring and assurance of progress.
8. To ensure that our Well-being Objectives are deliverable and that the expectations of the Act are embraced we will adapt financial planning, asset management, risk assessment, performance management and scrutiny arrangements.
9. The requirements of the Local Government and Elections Act 2021 Governance and Performance requirements will also be embedded within this approach.

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

Annual Report on 2021/22

In January 2023 we published an Annual Report on 2021/22. It was produced by the Council because we believe we should provide comprehensive and balanced information to the public about our services, so that they can see how we are performing and the challenges we are facing.

- We used a range of information to inform our self-assessment of each Well-being Objective and triangulate evidence to make a judgement on progress.

❖ **What and how can we do better?**

- We need to continue to promote the Well-being of Future Generations Act and the sustainable development principle and when we reset our Corporate Strategy and Well-being Objectives following Local Government elections we will undertake a full promotional campaign and ensure that the organisation fully aligns to the delivery of our plans.

To develop a toolkit to promote the Sustainability Principle and the 5 Ways of Working and see 3.3.2.4 ensuring effective external communication.

3.3.3.3 Local Government and Elections Wales Act 2021

❖ **How we do it**

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

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

The performance requirements are the extent to which:

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

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

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

Our Annual Self-Assessment of these Performance Requirements will consist of a self-assessment by each division against the requirements, with self-scoring in terms of meeting the expectations. This self-assessment will be moderated by an 'Engagement and Assurance' process.

Engagement and Assurance Panel

Area of Corporate Change	Panel Member
1. Corporate Planning	Head of ICT & Corporate Policy
2. Performance Management	Head of ICT & Corporate Policy
3. Financial Planning	Head of Finance
4. Workforce Planning	Assistant Chief Executive
5. Procurement	Head of Revenues & Financial Compliance
6. Risk Management	Head of Revenues & Financial Compliance
7. Assets	Head of Regeneration
8. Corporate Communication	Marketing & Media Manager
9. Climate Change & Nature Emergency	Head of Place & Infrastructure

The role of the AGS in self-evaluation

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

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

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

❖ What and how can we do better?

We will continue to enhance the use of information and intelligence from a range of sources to inform quarterly Performance Management Monitoring Reports.

We will ensure the Council fully embeds the requirements relating to performance and governance of the Local Government and Elections Act and align them to our current duties relating to the Well-being of Future Generations Act

Data Insight Team to support in the development and analysis of consultation activity arising from the Local Government and Elections Act (specifically with residents, businesses, trade unions and staff).

The above actions are included in the ICT and Corporate Policy Service Delivery Plan and will be monitored quarterly.

3.3.3.4 Leader's Annual Report and Five-Year Plan

❖ How we do it

Following local government elections in May 2022 the administration published its Cabinet Vision Statement for 2022-27 in July.

This Vision Statement guided the development of the new Corporate Strategy and Well-being Objectives.

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

The 113 commitments are being tracked.

❖ What and how can we do better?

All Cabinet Vision Statement commitments will be embedded in Service Delivery Plans and will be monitored on the PIMS system.

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

3.3.4.1 Managing Performance / Scrutiny Function

❖ How we do it

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

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

We have adopted a pre-decision scrutiny model which enables Scrutiny Committees to request sight of information on anything on the Forward Work Programme at a time of the Committee's suiting, so that it can input at an early or appropriate time.

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

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

This framework sets out the Council's approach to monitoring and managing the performance of the Council's services and responds to the performance and governance requirements of the Local Government and Elections (Wales) Act 2021. The aim of this

Performance Management Framework is to keep the Council on track and focused on delivery of its key priorities, by providing councillors, managers and staff with the information and tools they need to deliver high-quality and high-performing services which help to achieve good outcomes for residents.

Following Local government elections in May 2022 Members received an induction session on the new framework.

Integrated Quarterly Monitoring Reports

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


Quarterly monitoring reports made available to Scrutiny

All service business plans are aligned to the strategy and the actions and targets set to deliver the strategy are monitored quarterly and reports tailored to each Scrutiny remit are made available quarterly.

Annual Reporting

We produce an Annual Report that looks at how we are progressing our Well-being Objectives and meeting our 'Performance Requirements'.

As there was an overlap in Strategy coverage, we monitored the existing strategy until the new strategy was approved and then reset the actions and targets underway to the new Corporate Strategy as best we could to report Q4 performance and the Annual Report for 22/23. This was more difficult to do as the PIMS monitoring was set to the previous strategic content, but the reset was worthwhile as the new focus was on the new Well-being Objectives and gave a baseline to build on.

				Overlap year				
2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Old Corporate Strategy 2018-23 With 13 Well-being objectives 22/23 performance against the old strategy will be assessable from our PIMS system. We have reported Quarterly Performance throughout the year to Scrutiny.								
				New Corporate Strategy 2022-27 With 4 Well-being objectives				
								
				Our Annual Report for 2022/23 will be based on the four new Well-being objectives				

❖ What and how can we do better?

We will continue to enhance the use of information and intelligence from a range of sources to inform quarterly Performance Management Monitoring Reports

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

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

3.3.5.1 Democratic Services Committee

❖ How we do it

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

3.3.5.2 Managing our Workforce

❖ How we do it

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

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

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

The management of attendance and supporting the wellbeing of staff is a high priority for the Council, for which we recently maintained the Corporate Health Standard (Platinum Award). A robust attendance management framework and policy is in place and the Occupational Health function offers wellbeing support and advice with the aim of keeping people in work, providing advice and guidance on healthy living, stress management and mental health in the workplace.

The Pay and Reward function within People Management Division maintains an overview of the pay and grading structure and provides advice to managers on job evaluation and reward as well as undertaking an equal pay audit every year, the most recent of which does not suggest any evidence of discrimination within the pay structures, nor the allowances paid. Any pay gaps are generally because of occupational segregation of the sexes rather than application of the allowances.

In addition, the Council publishes a Pay Policy by April each year, as required under Section 38 of the Localism Act. The purpose of the statement is to provide transparency regarding the Council's approach to setting the pay of its employees (excluding those working in local authority schools). The Pay Policy is agreed by Full Council and is published on the Authority's website. The Council continues to support its lowest paid employees and workers by continuing to pay the Real Living Wage supplement to ensure that our lowest paid receive the equivalent of £10.90 per hour (including fixed allowances).

The COVID19 pandemic accelerated a move to hybrid working especially remote and home working, and it is intended that this will inform how the Council manages its workforce in the future through new ways of working. In particular, the Council is keen to support the Welsh Government's aim to continue to support 30% of its workforce to work closer to their homes. This will impact on accommodation requirements and contribute to the environmental agenda by reducing the need to travel. The Staff Travel Policy was reviewed and agreed in January 2023 to reflect the move to new ways of working.

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

During 2022 the council agreed a new Transformation Strategy. Our workforce is integral to the delivery of that strategy, and so a Workforce Transformation Workstream has been established to take forward the key workforce priorities/projects, which is monitored by the Transformation Board.

A new draft Workforce Strategy has been developed and (at the time of writing this report) has been considered prior to wider consultation.

During 2023 we will also agree a new Learning & Development policy that ensures fair access to learning for all our staff.

Safeguarding in employment continues to be a high priority and related policies and guidance are being reviewed and revised to ensure that our recruitment and ongoing employment processes are as robust as possible.

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

Investors in People Accreditation

We have been an Investor in People since 2009 and it has been a vital tool to measure the impact of our investment in our people. Our last full review was in 2022, when we achieved the Gold award, over 40% of the indicators were placed in the platinum (High Performing) category, which puts us in a strong position for achieving the full Platinum award at our next full review.

Audit Wales Review of Workforce Management undertaken early 2022 - "Overall, the review found that:

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

This conclusion was reached because:

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

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

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

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

H&S Annual Report – CMT monitoring report

Corporate Health Standard – An externally validated award undertaken by Public Health Wales. The national quality framework and award for employers to improve health and well-being in the workplace. We retained the recognition in March 2023 and have been awarded the Platinum standard - "the beacon for exemplar employers who demonstrate sustainable business practices and take full account of their corporate social responsibilities".

Employee Wellbeing Annual Report - CMT monitoring report

Employee Engagement Annual Survey – during 2022 the Council held its first employee engagement survey. In the main the results were positive, highlights included:

- Most people agreed that they were up to speed on what was happening in their team or work location, but fewer people felt they knew what was happening across the organisation.
- The majority said that they were proud to work for Carmarthenshire County Council and would recommend us as an employer.
- Many said that they felt their wellbeing is important to the Council, and that equality in the workplace is supported, allowing them to be themselves and speak openly.
- Many told us that they are encouraged to make suggestions and challenge the way things are done, and that their opinions are listened to and used to improve things.
- Most people also felt that they have the right skills to do their job and many stated that they are able to perform to the best of their ability.
- In terms of developing new skills, many stated that they are encouraged to learn and grow and that they had been given the opportunity to do so during the last year.

- The majority also stated that they can access learning opportunities in their preferred language.
- Most felt that their job makes an important contribution to the council, they were also clear about what is expected of them and what they could expect from their manager.
- Many said that someone had talked to them about their progress during the previous year and that they regularly receive recognition from others for doing a good job.

❖ **What and how can we do better?**

Further improve the way we attract, recruit, and retain talent.

- Create a strategy to attract, recruit and retain talent in the context of a contracting workforce.
- Develop options and timetable to review our Pay Model for agreement by the Pay Policy Advisory Panel.
- Introduce the new integrated recruitment IT system.
- Introduce new competency framework aligned to our core values.
- Reviewing and simplifying our existing recruitment processes
- Reduce our reliance on agency workers and exploring the benefits of an in-house agency.
- Review the end-to-end induction and on-boarding process including the launch of a new corporate induction.
- Work with Welsh Government, Public Service partners and Trade Unions in further progressing the Real Living Wage agenda.
- Develop and implement a new Learning & Development Policy
- Launch a staff benefits awareness campaign.
- Complete a council wide digital skills audit.

Continue to Grow Outstanding Leaders

- Further develop a framework for the Council's Leadership and Management framework to support the workforce to transform and deliver.
- Fully implement the new Learning Management System.
- Provide a range of development opportunities for new and existing employees to improve their Welsh language skills.

Further improve workforce engagement

- Raise awareness of the opportunities for staff to participate in, or lead on, Transformation related projects.
- Develop a new Internal Communications Strategy.
- Conduct an annual employee engagement survey.
- Develop online participation forum.
- Establish a staff forum.
- Review current appraisal / supervision framework and ensure it is embedded in our management development programme and induction process.
- Further develop existing reward and recognition frameworks.
- Develop an employee relations strategy embracing the principles of social partnership.

Develop a High Performance, Innovative, and Achievement Culture

- Establish clear leadership behaviours and expected management competencies via the introduction of a new competency framework aligned to our core values.
- Provide the organisation with relevant, accurate people-related data via the development of a people data dashboard through the development of a Workforce Data Framework.
- Create a strategy to attract, recruit and retain talent in the context of a contracting workforce.
- Fully roll out our Digital Skills Framework

Further Develop and Maintain a Safe and Healthy Workplace.

- Produce an annual Health & Wellbeing monitoring report for Corporate Management Team (CMT) consideration.
- Continue to use the Health & Safety Leadership Board to challenge and ratify key decisions.
- Senior leaders / managers to continue to model the stated / appropriate behaviours.
- Support services to ensure the management of all Health & Safety risks across the authority.
- Ensure the Health & Safety training programme is in place and regularly promoted.
- Develop and implement a health and wellbeing plan and programme.
- Continue to source initiatives that support the financial, mental, and physical wellbeing of our people.
- Monitor the demands for occupational health services relative to capacity within the OH team and report to CMT.
- Develop strategies to respond to reduced capacity within the OH team and increasing demand.
- Monitor the effectiveness of our health and wellbeing activities to demonstrate return on investment and report to CMT (part of Annual Report).
- Continue to update our Intranet pages to ensure the content is fit for purpose in terms of employee health and wellbeing.
- Continue to promote health and wellbeing events that are inclusive to maximise attendance.
- Continue to promote the benefits of a healthy lifestyle via our Health & Wellbeing Champions network, news articles.
- Ensure the Corporate Health & Safety team is integral to key decisions.

3.3.5.3 Scheme of Delegation to Officers

❖ How we do it

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

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

Each Department will carry its own records of delegated decisions made by officers.

The more significant decisions are published and made available for call in before they can be implemented.

❖ What and how can we do better?

The Scheme of Delegation is a living document and needs to be kept under review. It was last updated in County Council on the 9th February 2022.

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

3.3.6.1 Risk Management

❖ How we do it

The Authority has a Risk Management Steering Group which reports its activity to the Governance and Audit Committee by presenting for information, the minutes of the group. The Risk Management Steering Group comprises Cabinet Member Risk Champion (Cabinet Member for Resources), Departmental Risk Champions and is chaired by a Head of Service.

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

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

The Corporate Risk Register is reported to the Governance and Audit Committee on a six-monthly basis, following bi-monthly review and critical assessment of the risks by Corporate Management Team (CMT).

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

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

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

Risk Workshops held for staff and Governance and Audit Committee throughout the year.

Workshops have been held with CMT and Heads of Service to develop a Risk Appetite Statement, this has now concluded, and the Statement will be presented for review by Cabinet and the Governance and Audit Committee.

❖ What and how can we do better?

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

Ascertain where training / awareness sessions are required in relation to Risk. Training session to be arranged for Cabinet and Governance and Audit Committee members in 2023/2024.

3.3.6.2 Risk Management Steering Group**❖ How we do it**

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

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

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

❖ What and how can we do better?

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

3.3.6.3 Scrutiny Committees**❖ How we do it**

The Authority has 5 Scrutiny Committees.

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

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

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

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

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

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

In July 2022 Audit Wales published its "Follow UP Review: Overview and Scrutiny – Fit For The Future ?" in relation to the Council. The Report concluded that "overall the Council had made some progress in addressing their previous proposals for improvement" finding that of the 6 recommendations made in its 2018 Report 2 had been met, 3 partially met and one not met.

In relation to the 2 recommendations found to have been fully met Audit Wales found that the Authority

- had changed its Constitution in 2020 and clarified the role of Cabinet Members at Scrutiny Committees, and they had seen evidence of Cabinet Members routinely attending Scrutiny Committees, presenting reports and answering questions, and.
- produced a "forthcoming items for next meeting" report for each Scrutiny Committee meeting, along with Guidance for the Committee to consider whether a topic was suitable for scrutiny.

❖ **What and how can we do better?**

The Audit Wales Follow Up Report mentioned above found that the review of the scrutiny committee structure had only been partially met. The full review has since been conducted and the remits of the Scrutiny Committees were aligned with the Cabinet Members portfolios in September 2022.

The Report also recommended that reports to Scrutiny Committees be more specific as to why they were receiving the information and how it related to the role of the Committee. This has been addressed, with more emphasis now being put on pre-decision scrutiny and input into policy making by the Committees. The Constitutional Review Working Group has also reminded all Scrutiny Committees to use the Gateway Document to assist with this task.

Another recommendation of the Report was that ways be identified and implemented to encourage greater public involvement in scrutiny. This challenge is not unique to Carmarthenshire and is an issue most, if not all, Welsh Authorities encounter. The Authority does have arrangements in place for the public to involve themselves in Council business and the democratic service will work with the Marketing and Media Team to further promote the ways in which the public can get involved. The Authority has also published a statutory Public Participation Strategy during 22/23.

The recommendation from the 2018 Report found not to have been met was the one requiring arrangement to be put in place for assessing the effectiveness and impact of scrutiny. A self- assessment was undertaken in 2019 but due to the low level of responses a further survey is to be undertaken.

3.3.6.4 Financial Administration (Section 151 Officer)

❖ How we do it

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

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

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

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

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

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

Principle 5 - The CFO in a Local Authority must be professionally qualified and suitably experienced.

The Financial Services Division provides support to Departments and co-ordinates and supports the budget preparation and financial monitoring process.

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

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

Internal Audit's overall opinion reported in July 2022 to the Governance and Audit Committee: the Authority has an ACCEPTABLE control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place and the control framework is generally sound and operated reasonably consistently. The Authority has an established Constitution, has developed Policies and approved Financial Procedure Rules that provide advice and guidance to all staff and members.

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

In October 2022, Audit Wales issued an unqualified audit report in respect of our 2021-22 Statement of Accounts. These again included a significant number and value of additional Covid related funding from many different grants. Following late changes to accounting / audit requirements, Carmarthenshire was able to adapt to these amendments and was one of the earliest Local Authorities in Wales to have its 2021-22 Accounts signed off.

Residents Survey 2,195 responses	Average Index Score
The Council makes good use of the financial resources available to them	-0.33
Investment is focused in the correct areas	-0.41

During the year a new regional Corporate Joint Committee was created, with Carmarthenshire providing the S151 Officer as well as financial support functions. In line with expectations, the S151 service to the Fire Authority was reduced and ceased during the year.

❖ **What and how can we do better?**

Following several years of disruption, Audit Wales have issued guidance that draft accounts preparation and audited accounts signoff will revert to 30th June and 30th September respectively. We need to adjust our processes to ensure we can meet these deadlines – this includes both the desktop valuation of the majority of property assets (now an annual requirement) as well as the introduction of IFRS16 (Leases).

The scores from our residents' survey suggest that more work is needed either to engage residents to understand how the council uses financial resources, and to seek their views on what or how we could do better.

3.3.6.5 Dyfed Pension Fund Committee

❖ **How we do it**

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

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

During 2022/23 the Pension Fund Committee was supported by the Director of Corporate Services and Head of Financial Services, the Financial Services Division and an Independent Investment Adviser. The Director of Corporate Services is the Section 151 Officer.

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

The Local Pension Board established in 2015/16 under the Public Service Pension Act (PSPA) 2013 has an oversight or scrutiny role and is intended to assist the Administering Authority in securing compliance with regulations and requirements imposed by the Pensions Regulator and the Department for Levelling Up, Housing and Communities.

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

Carmarthenshire County Council has continued as the Host Authority providing administrative and secretarial support and implementing decisions made by the Joint Governance Committee.

The Authority for 2022/23 has produced a separate Annual Report and Accounts for the Dyfed Pension Fund and therefore further information in respect of governance and activity of both the Fund and the WPP can be found in this document.

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

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

❖ **What and how can we do better?**

The Fund's pension committee acknowledged the continued excellent work on Responsible Investing in conjunction with the Wales Pension Partnership and requested that communication continued on this matter at a local and national level.

3.3.6.6 The City Deal

❖ **How we do it**

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

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

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

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

During 2021/22, the Welsh Government Integrated Assurance Hub conducted an Office of Government Commerce (OGC) Gateway Review at a City Deal portfolio (Gate 0) level. This will assure successful progression and overall delivery, while supporting the SRO in the successful discharge of their duties. The Review was undertaken by an independent, external team in accordance with the Welsh Government Integrated Assurance Hub Guidelines. Seventeen 'conversations' were held with stakeholders between 19th-21st July 2021 together with a workshop session with the four local authority Leaders.

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

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

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

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

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

❖ **What and how can we do better?**

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

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

3.3.6.7 PARTNERIAETH

❖ **How we do it**

The Joint Committee between Carmarthenshire, Swansea, and Pembrokeshire – "Partneriaeth" - has by now been established, and the relevant staff transferred from the predecessor ERW to Partneriaeth. This framework will deliver some of the objectives that were previously being provided by ERW namely professional development of the school workforce and the design and development of a new curriculum.

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

The Partneriaeth Risk Register is reviewed regularly by the Joint Committee and on an annual basis there will be a Welsh Government Challenge and review session as well as ESTYN thematic studies / reviews. The quality of professional learning/support will be evaluated by participants and an annual survey conducted to ensure that Partneriaeth meets the needs of our schools.

❖ **What and how can we do better?**

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

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

3.3.7.1 Governance and Audit, Standards and Democratic Services Committees

❖ **How we do it**

The Governance and Audit Committee is a key component of Corporate Governance, providing a source of assurance about the Authority's arrangements for managing risk, maintaining an effective control environment and reporting on financial as well as non-financial performance.

The Standards Committee (which includes a majority of External Members) promotes high standards of conduct for Members as well as maintaining an overview of the Authority's processes for complaints handling and its Whistleblowing Procedure.

The Authority also has a Democratic Services Committee (5 Elected Members) and a statutory designated Head of Democratic Services. The Committee's terms of reference as set by the Authority include securing the provision of reasonable training and development opportunities for Members, appointing a Member Development Champion and promoting and supporting good governance.

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

Governance and Audit Committee agree on their development needs and a training programme agreed.

The Governance and Audit Committee have a Self-Assessment session arranged for May 2023, this will ensure that the improvement and development plan in place is up to date and reflects the needs of the Committee, but also contribute towards the Authority's self – assessment.

❖ **What and how can we do better?**

Following the self-assessment, a clear action plan for improvement needs to be developed.

3.3.7.2 Internal Audit

❖ How we do it

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

As required by the Standards, the Head of Internal Audit prepares an Annual report for consideration by the Governance and Audit Committee. The format of the Annual Report complies with the requirements of the Code of Practice.

The overall opinion is that the Authority has an 'Acceptable' control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place, Risk Management and the control framework is generally sound and operated reasonably consistently. The Authority has an established Constitution, has developed Policies and approved Financial Procedure Rules and Contract Procedure Rules that provide advice and guidance to all staff and members. Sufficient assurance work has been carried out to form a reasonable conclusion on the adequacy and effectiveness of the Authority's internal control environment. Where weaknesses have been identified through reviews, Internal Audit have worked with management to agree appropriate corrective actions and a timescale for improvement.

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

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

The Public Sector Internal Audit Standard (PSIAS) became effective from 1st April 2013 and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation. In 2022/2023 a review was conducted, as the previous review was carried out 5 years ago.

The two possible approaches to external assessments outlined in the Standards included either a full external assessment or an internal self-assessment which is validated by an external reviewer. Carmarthenshire County Council elected to adopt the self-assessment approach with an external validation undertaken by a suitable qualified and experienced external assessor with the required level of knowledge of the application of the PSIAS, as agreed with the Welsh Chief Auditors' Group. The purpose of the external assessment is to help improve delivery of the audit service to an organisation. The assessment is designed to be a supportive process that identifies opportunities for development which ultimately help to enhance the value of the audit function to the Authority. An independent assessment completed in 2022/23 comprised a desktop review of the self-assessment and supporting evidence and discussions with the Principal Auditor and Head of Revenues

and Financial Compliance, who consulted with the Section 151 Officer and Chair of the Governance & Audit Committee as part of the process, to gain insight and views on the operation of the Internal Audit Team and conformance with the Standards. The external assessor concluded that, there are 304 best practice lines within the PSIAS and results of the validation found that the Internal Audit Service of Carmarthenshire Council is currently conforming to 300 of the requirements, with partial conformance in three areas and non-conformance in one area.

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

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

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

- Strategic and Annual Audit Plans presented to Governance and Audit Committee in the March meetings.
- Quarterly updates are provided on the work carried out and Annual Report is presented every July.
- Actions to deliver recommendations made in 2022/2023 External Quality Assessment have all been completed. All changes have already been implemented including the one standard deemed 'non-compliant'. The concern was in relation to the standards: 'Independence or Objectivity' - The requirement is for someone outside Internal Audit to have oversight of audit engagements in areas managed by the CAE (Chief Audit Executive), in this case the head of Revenues and Financial Compliance. The Principal Auditor's independence may be perceived to be compromised because their line manager is the person responsible for the operational management of a small proportion of areas being audited. A means of providing appropriate external oversight needed to be devised to demonstrate conformance with this Standard. Therefore, as accepted by the External Assessor, with immediate effect The Head of Financial Services, who is outside the Internal Audit activity, now has oversight of audit engagements in areas managed by the CAE.
- Client feedback surveys have been introduced during the year, which assist us to know how we are doing. From the results so far, we have received positive affirmations (Excellent or Good) to over 90% of the questions. Results of the surveys are used as a discussion basis to improve our performance.

❖ **What and how can we do better?**

- Review the effectiveness of the new performance indicators introduced in 2022/2023 to ensure that the aim of assisting the service in becoming more efficient is delivered.
- Review the results of surveys to assist service improvement.

3.3.7.3 External Regulators

❖ **How we do it**

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

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

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

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

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

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

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

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

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

❖ **What and how can we do better?**

To liaise with Audit Wales and other regulatory bodies on their local and national audit programmes.

3.3.7.4 Information Assets

❖ **How we do it**

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

There are various safeguards in place to guard against the loss or release of personalised information. These include relevant policies and procedures which are communicated to

staff, encryption of laptops, memory storage media and other devices. The Authority employs:

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

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

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

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

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

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

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

❖ **What and how can we do better?**

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

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

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

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

We will ensure a robust approach to Cyber security and sustainable solutions are implemented for Information Governance.

We will fulfil our statutory obligation under the Data Protection Act and ensure we are up to date with revisions in law being introduced in the UK.

Further increase our use of the latest digital technology to further transform the services delivered by the Council.

Continue to embrace and promote agile working, hybrid meetings and new ways of working across the organisation.

We will in line with our Digital Transformation Strategy 2021-2024, continue to engage, prioritise and implement department needs to allow them to deliver effective services.

3.3.7.5 Review of Effectiveness

❖ How we do it

A review of the effectiveness of our Governance arrangements (including the system of Internal Control) is undertaken regularly by the Corporate Governance Group through its work. That work includes continuous challenge of the governance framework. The AGS is the framework that is used to seek these assurances, through continuous monitoring of actions in the AGS.

The review of effectiveness is informed by managers within the Authority who have responsibility for the development and maintenance of the Governance environment, the Head of Internal Audit's Annual Report and also by comments made by the External Auditors (Audit Wales).

The effectiveness of the Governance framework draws on evidence and assurances from:

- Council
- Leadership / Cabinet
- Cabinet Members
- Scheme of Delegation to Officers
- The Governance and Audit Committee / Scrutiny Committees / Risk Management Steering Group
- Standards Committee
- Internal Audit
- External Audit
- Public Services Ombudsman for Wales

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

Internal Audit view for 2021/22 assessed the process and supporting evidence as adequate.

Annual Governance Statement produced timely in line with the closure timetable.

❖ What and how can we do better?

Improve on the completion timetable for the Annual Governance Statement to ensure that it aligns with the earlier closure of accounts timetable, as it is included in the Statement of Accounts.

3.3.7.6 Council

❖ How we do it

The Council meets on a monthly basis and takes decisions on Council functions. Its meetings are held on a hybrid basis with members – and the public – given the choice of attending in person or online.

Agendas are published at least 3 clear days in advance of meetings, and meetings are open to the public (subject to exemptions) and webcast. Minutes are published and are available to the Public.

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

The enforced move to online meetings did not inhibit the democratic process and the provision of training enabled all members to be able to attend meetings and participate online.

All our meetings are webcast, thus allowing the public to be able to hear and follow proceedings.

❖ **What and how can we do better?**

We need to encourage members who attend meetings online to switch their cameras on in order that they may be seen.

3.3.7.7 Leadership / Cabinet

❖ **How we do it**

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

The Authority normally meets with Town and Community Councils twice yearly in a formal Forum.

3.3.7.8 Cabinet Members

❖ **How we do it**

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

3.3.7.9 Governance and Audit Committee

❖ **How we do it**

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

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

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

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

By the end of 2022/2023 all four lay member roles had been appointed, and one of the 4 lay members has the Chair.

❖ **What and how can we do better?**

The Governance and Audit Committee should conduct a self-assessment of its role and responsibilities to ascertain where further improvements are required, this is planned for May 2023.

3.4 Corporate Governance following the COVID19 Pandemic

Prior to the COVID19 Pandemic, the Council held physical meetings, including those of the Full Council, the Cabinet individual Cabinet members and other committees, to make key decisions. Although the Local Government (Wales) Measure 2011 made provision for remote attendance at such meetings at least 30% of members were required to be physically present in person at the meeting. This requirement was relaxed by Regulations in May 2020, when meetings could be held 100% online.

During the initial phase of the Pandemic, democratic meetings were suspended and senior officers of the authority adopting the Gold/Silver Command structure under the Civil Contingencies Act 2004 and Council buildings were closed to the public.

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

Records were kept of urgent decisions made under these powers and following a change in legislation by Welsh Government permitting virtual democratic meetings, these were reported at the virtual meeting of the Cabinet held on 1st June 2020. Remote meetings continued during the year with the resumption of the Governance and Audit Committee in July 2020 and Scrutiny Committees from November 2020. The Local Government and Elections (Wales) Act 2021 allows remote meetings to continue but also provides for hybrid meetings to be held. This has now been implemented as standard practice across all Committees, with Councillors free to choose whether to attend meetings virtually or in person.

As restrictions were eased on a more permanent basis during Spring 2022, this permitted increased office working, with many council staff and teams embedding hybrid working arrangements, retaining the operational efficiencies and reactivity which was realised through remote working with the benefits of face-to-face interaction.

3.5 Governance issues to be addressed

We propose over the coming year to take steps to address the Governance issues that need to be considered and addressed during the next 12 months to further enhance our Governance arrangements. An Action Plan summarising the above Actions, Responsible Officers and Target Dates is attached in Appendix 2, along with outstanding actions from previous years which are summarised in Appendix 1. We are satisfied that these steps will address the need for improvements and will monitor their implementation and operation as part of our next annual review.

Approved**3 July 2023****Leader of Council****Chief Executive**

APPENDIX 1

<i>UPDATE ON OUTSTANDING GOVERNANCE ISSUES IDENTIFIED IN PREVIOUS ANNUAL GOVERNANCE STATEMENTS</i>					
SOURCE	ISSUES	RESPONSIBLE OFFICER	ACTIONS/PROGRESS		STATUS
AGS 2020/21 No.2	Implement The Local Government and Elections (Wales) Act requirements.	Corporate	May 2022	The elements that have not been implemented to date have a timetable that needs to be met to deliver the Act's requirement / timescale. Elements of performance & governance implemented. Elections – in hand	Ongoing Parts of the Legislation that needed to be implemented have been completed. Self-assessment element has been incorporated. Awaiting guidance from WLGA re: peer assessment. Part completed – performance element completed.
AGS 2021/22 No.1	Develop recruitment strategy and workforce plan alongside implementation of new recruitment software to ensure recruitment service can be streamlined and maintained.	People Services Manager	March 2023	In progress – new software in place – testing system and rolling out training – from March 2023 Strategy will follow once system in place.	Commenced. Testing complete and post test updates to the system underway. (May 2023). Workforce strategy to CMT 30 March Dedicated workforce related CMT meeting on 4 th May and progress on new software Strategy to Pre cabinet on 18 th May
AGS 2021/22 No.4	Develop an Engagement and Consultation plan for the local authority.	Media and Marketing Manager	March 2023	Work has commenced – reflecting on the staff survey findings and IIP	Commenced Engagement with TU – introduced a joint consultancy forum – group leaders and Chief also attends. Aim to improve engagement and consultation Staff feedback completed

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

SOURCE	ISSUES	RESPONSIBLE OFFICER	ACTIONS/PROGRESS		STATUS
AGS 2021/22 No.5	Further development work on handling complaints and investigating complaints.	Head of ICT and Policy	March 2023	Piece of work being carried out on the resource needed to investigate complaints. Triangulate this with FOIA and Member enquiry	Commenced Review of handling of complaints has been completed. Next piece of work to review the investigation process at stage 2 for consistency in approach and standards needed.
AGS 2021/22 No.6	Review the customer service that we as a Council provide and how we can further improve the customer journey.	Media and Marketing Manager	March 2023	From 1 st December 2022 – Development of Hwbs – more access to customers – thematic days introduced.	Commenced Falls into the Digital Customer Transformation workstream – which monitors the progress. SP Funding – Hwb Fach y Wlad – to be implemented
AGS 2021/22 No.8	Establish clear governance mechanism to drive progress against each Well-being Objective and identify priority themes and service areas to support delivery of the well-being objectives.	Head of ICT and Policy	March 2023	Governance mechanisms now in place – completed. Four well-being objectives identified and thematic priorities and service priorities framework in place. Divisional plans format issued w/c 5 December 2022.	Commenced Delivery plan of Corp strategy all going through Scrutiny process at the moment. Governance mechanism has been established.

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

SOURCE	ISSUES	RESPONSIBLE OFFICER	ACTIONS/PROGRESS		STATUS
AGS 2021/22 No.12	Review the Governance arrangements for both Local Authority Trading Companies (LATC) with a view to aligning the arrangements and clarifying the roles of Members and Scrutiny Committees in relation to the LATCs.	Direct of Corporate Services Head of Legal and Administration	March 2023	Monitoring Officer review carried out and completed. Report is being finalised. CWM taking a governance review report to the CWM Board.	Commenced Update: Monitoring Officer Governance update review carried out and completed. Report is being finalised. CWM has taken a governance review report to the CWM Board. – Cwm action Complete

APPENDIX 2

GOVERNANCE ISSUES ACTION PLAN			
NEW GOVERNANCE ISSUES IDENTIFIED IN THIS YEAR'S ANNUAL GOVERNANCE STATEMENT			
ISSUE REF	ACTION	RESPONSIBLE OFFICER	TARGET DATE
AGS 2022/23 No.1	To embed the governance arrangements around the New corporate strategy and Well-being objectives 2022-27	Corporate Policy - Performance	31 March 2024
AGS 2022/23 No.2	We will ensure that Corporate Performance Management and Internal Audit work together, to ensure that the Annual Governance Statement plays its part in the Overall Council's Self-Assessment.	Corporate Policy – Performance	31 July 2023
AGS 2022/23 No.3	Data Insight Team to support in the development and analysis of consultation activity arising from the Local Government and Elections Act (specifically with residents, businesses, trade unions and staff).	Corporate Policy – Data Insight	31 March 2024
AGS 2022/23 No.4	Governance and Audit Committee Annual Report to be produced and consideration given as to whether the annual report be presented to full Council.	Governance & Audit Committee & Corporate Services – Head of Revenues & Financial Compliance	30 June 2024

5 FINANCIAL STATEMENTS

The financial statements comprise the following:

5.1 EXPENDITURE AND FUNDING ANALYSIS (EFA)

The Expenditure and Funding Analysis shows how annual expenditure is used and funded from resources (government grants, rents and council tax) by local authorities in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the council's departments. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure statement.

5.2 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (CIES)

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

5.3 MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the different reserves held by the Authority, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The Statement shows how the movements in year of the Authority's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the statutory adjustments required to return the accounts to the amounts chargeable to council tax and dwelling rents for the year. The Net Increase/Decrease line shows the statutory Council Fund Balance and Housing Revenue Account Balance movements in the year following those adjustments.

5.4 BALANCE SHEET

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Authority. The net assets of the Authority (assets less liabilities) are matched by the reserves held by the Authority. Reserves are reported in two categories. The first category of reserves is usable reserves, i.e. those reserves that the Authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves is that which the Authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

5.5 CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the reporting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

5.1 EXPENDITURE AND FUNDING ANALYSIS (EFA)

2022-23	Difference between Council Fund (CF) and Housing Revenue Account (Surplus)/Deficit and Comprehensive Income and Expenditure Statement (CIES) (Surplus)/Deficit		
	Net Expenditure Chargeable to the CF and HRA £'000	Total Adjustments £'000	Net Expenditure in the CIES £'000
Department			
Chief Executive	9,481	9,924	19,405
Education & Children	179,868	27,248	207,116
Corporate Services	24,489	(315)	24,174
Communities	117,733	17,441	135,174
Environment	58,253	10,851	69,104
Housing Revenue Account	(9,160)	16,949	7,789
Insurance & Corporate	2,887	(2,158)	729
Net Cost of Services	<u>383,551</u>	<u>79,940</u>	<u>463,491</u>
Other Income & Expenditure	(380,460)	(51,873)	(432,333)
(Surplus)/Deficit before transfers to/(from) earmarked reserves	<u>3,091</u>	<u>28,067</u>	<u>31,158</u>
Transfers to/(from) earmarked reserves	518		
(Surplus)/Deficit after transfers to/(from) earmarked reserves	<u><u>3,609</u></u>		
CF & HRA Balance at 31st March 2022: (Surplus)/Deficit	(35,363) 3,609		
CF & HRA Balance at 31st March 2023:	<u><u>(31,754)</u></u>		
2021-22			
Department			
Chief Executive	6,471	7,172	13,643
Education & Children	151,357	24,000	175,357
Corporate Services	18,167	549	18,716
Communities	99,371	15,422	114,793
Environment	52,015	10,862	62,877
Housing Revenue Account	(17,035)	(17,402)	(34,437)
Insurance & Corporate	6,676	(6,006)	670
Net Cost of Services	<u>317,022</u>	<u>34,597</u>	<u>351,619</u>
Other Income & Expenditure	(353,368)	(73,755)	(427,123)
(Surplus)/Deficit before transfers to/(from) earmarked reserves	<u>(36,346)</u>	<u>(39,158)</u>	<u>(75,504)</u>
Transfers to/(from) earmarked reserves	32,461		
(Surplus)/Deficit after transfers to/(from) earmarked reserves	<u><u>(3,885)</u></u>		
CF & HRA Balance at 31st March 2021: (Surplus)/Deficit	(31,478) (3,885)		
CF & HRA Balance at 31st March 2022:	<u><u>(35,363)</u></u>		

See note 6.5 for Explanation of adjustments between Net expenditure chargeable to the CF and HRA and Net expenditure in the CIES.

5.2 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (CIES)

2021-22	2021-22	2021-22		2022-23	2022-23	2022-23
Total Gross Expenditure £'000	Total Gross Income £'000	Total Net Expenditure £'000		Total Gross Expenditure £'000	Total Gross Income £'000	Total Net Expenditure £'000
			Department			
24,394	(10,751)	13,643	Chief Executive	32,739	(13,334)	19,405
243,343	(67,986)	175,357	Education and Children	265,247	(58,131)	207,116
61,999	(43,283)	18,716	Corporate Services	61,785	(37,611)	24,174
210,926	(96,133)	114,793	Communities	218,199	(83,025)	135,174
86,822	(23,945)	62,877	Environment	90,636	(21,532)	69,104
9,136	(43,573)	(34,437)	Housing Revenue Account	52,961	(45,172)	7,789
672	(2)	670	Insurance & Corporate	726	3	729
637,292	(285,673)	351,619	Net Cost of Services	722,293	(258,802)	463,491
			Precepts and Levies:			
		152	Brecon Beacons National Park			152
		10,737	Mid & West Wales Fire Authority			11,170
		0	South West Wales Corporate Joint Committee			155
		6,863	Community Councils			7,001
		20,509	Dyfed Powys Police Authority			21,675
		(190)	(Gains)/losses on the disposal of non-current assets			(227)
		(319)	(Surpluses)/Deficits on Trading Activities not included in Net Cost of Services		Note 6.6	168
		37,752	Other Operating Expenditure			40,094
		16,676	Interest Payable and Similar Charges			16,416
		12,090	Net interest on the net defined benefit liability (asset)			13,486
		(304)	Interest and Investment Income			(3,196)
		(618)	Income and expenditure in relation to investment properties and changes in their fair value		Note 6.11	498
		(282)	Other income			(308)
		27,562	Financing and Investment (Income) and Expenditure			26,896
		(225,743)	Revenue Support Grant		Note 6.35	(243,380)
		(916)	General Government Grants		Note 6.35	0
		(129,997)	Council Tax		Note 6.7	(133,648)
		(62,757)	Net Proceeds of Non-Domestic Rates		Note 6.8	(68,223)
		(73,024)	Capital Grants and Contributions		Note 6.35	(54,072)
		(492,437)	Taxation and Non-specific Grant Income			(499,323)
		(75,504)	(Surplus)/Deficit on Provision of Services			31,158
		(153,696)	(Surplus) or deficit on revaluation of Property, Plant and Equipment assets			(87,047)
		(108,880)	Remeasurement of the net defined benefit liability/(asset)			(610,433)
		(262,576)	Other Comprehensive (Income) and Expenditure			(697,480)
		(338,080)	Total Comprehensive (Income) and Expenditure			(666,322)

5.3 MOVEMENT IN RESERVES STATEMENT

	Council Fund Balance £'000	Earmarked Council Fund Reserves £'000	Housing Revenue Account £'000	Capital Receipts Reserve £'000	Capital Grants Unapplied £'000	TOTAL USABLE RESERVES £'000	Unusable Reserves £'000	TOTAL AUTHORITY RESERVES £'000
Balance at 31 March 2021	(12,034)	(122,071)	(19,444)	(7,842)	(15,104)	(176,495)	(384,460)	(560,955)
Movement in reserves during 2021/22								
(Surplus) or deficit on the provision of services	(29,492)	0	(46,012)	0	0	(75,504)	0	(75,504)
Other Comprehensive Income and Expenditure	0	0	0	0	0	0	(262,576)	(262,576)
Total Comprehensive Income and Expenditure	(29,492)	0	(46,012)	0	0	(75,504)	(262,576)	(338,080)
Adjustments between accounting basis and funding basis under regulations(Note 6.4)	(4,190)	0	43,348	(2,771)	(13,498)	22,889	(22,889)	0
Net (Increase)/Decrease before Transfers to/from Earmarked Reserves	(33,682)	0	(2,664)	(2,771)	(13,498)	(52,615)	(285,465)	(338,080)
Transfers to/(from) Earmarked Reserves(Note 6.22)	32,248	(32,461)	213	0	0	0	0	0
(Increase)/Decrease in Year	(1,434)	(32,461)	(2,451)	(2,771)	(13,498)	(52,615)	(285,465)	(338,080)
Balance at 31 March 2022	(13,468)	(154,532)	(21,895)	(10,613)	(28,602)	(229,110)	(669,925)	(899,035)
Movement in reserves during 2022/23								
(Surplus) or deficit on the provision of services	23,983	0	7,175	0	0	31,158	0	31,158
Other Comprehensive Income and Expenditure	0	0	0	0	0	0	(697,480)	(697,480)
Total Comprehensive Income and Expenditure	23,983	0	7,175	0	0	31,158	(697,480)	(666,322)
Adjustments between accounting basis and funding basis under regulations(Note 6.4)	(25,650)	0	(2,417)	(892)	11,101	(17,858)	17,858	0
Net (Increase)/Decrease before Transfers to Earmarked Reserves	(1,667)	0	4,758	(892)	11,101	13,300	(679,622)	(666,322)
Transfers to/(from) Earmarked Reserves(Note 6.22)	379	(518)	139	0	0	0	0	0
(Increase)/Decrease in Year	(1,288)	(518)	4,897	(892)	11,101	13,300	(679,622)	(666,322)
Balance at 31 March 2023	(14,756)	(155,050)	(16,998)	(11,505)	(17,501)	(215,810)	(1,349,547)	(1,565,357)

5.4 BALANCE SHEET

31/03/22			31/03/23
£'000			£'000
		Notes	
1,405,896	Property, Plant & Equipment	6.9	1,502,761
232,255	Infrastructure Assets	6.9	255,373
2,432	Heritage Assets	6.10	2,527
26,770	Investment Property	6.11	26,213
1,107	Long Term Investments	6.12	1,071
4,896	Long Term Debtors	6.13	4,947
1,673,356	Long Term Assets		1,792,892
85,525	Short Term Investments	6.14	62,935
2,061	Inventories	6.15	2,063
105,322	Short Term Debtors	6.16	106,653
31,319	Cash and Cash Equivalents	6.17	49,439
224,227	Current Assets		221,090
(12,793)	Short Term Borrowing	6.18	(13,001)
(89,727)	Short Term Creditors	6.19	(93,332)
(1,044)	Provisions	6.20	(1,140)
(282)	Donated Inventories Account	6.15	(114)
(103,846)	Current Liabilities		(107,587)
(1,915)	Provisions	6.20	(1,511)
(390,681)	Long Term Borrowing	6.21	(400,234)
(502,106)	Other Long Term Liabilities	6.42	60,707
(894,702)	Long Term Liabilities		(341,038)
899,035	Net Assets		1,565,357
13,468	Council Fund		14,756
21,895	Housing Revenue Account	7.2	16,998
139,327	Earmarked Council Fund Reserves	6.22	143,926
15,205	Council Fund Reserves Held by Schools under LMS	6.22	11,124
10,613	Capital Receipts Reserve	6.23	11,505
28,602	Capital Grants Unapplied	6.24	17,501
229,110	Usable Reserves		215,810
475,815	Revaluation Reserve	6.25	547,857
703,212	Capital Adjustment Account	6.26	748,546
(521)	Financial Instruments Adjustment Account		(498)
332	Deferred Capital Receipts Reserve		332
(502,106)	Pensions Reserve	6.27	60,707
(6,807)	Accumulated Absences Account	6.28	(7,397)
669,925	Unusable Reserves		1,349,547
899,035	Total Reserves		1,565,357

5.5 CASH FLOW STATEMENT

2021-22 £'000	Reconciliation of Comprehensive Income and Expenditure Statement to Net Revenue Cash Flow	Note	2022-23 £'000
(75,504)	Net (Surplus)/Deficit on the provision of services	5.2	31,158
	Adjustments to net surplus or deficit on the provision of services for non-cash movements		
(45,322)	Depreciation		(51,782)
36,443	Impairment & downward valuations		(9,850)
256	Movement in market value of investment properties		(534)
(50,528)	Pension fund adjustments		(47,620)
1,225	Movement in provisions		308
(2,180)	Carrying amount of non-current assets sold		(725)
101	Other non cash movement		0
(7,255)	Movements in revenue debtors, creditors, inventories etc.		5,245
	Adjustment for items included in the net surplus or deficit on the provision of services that are investing and financing activities		
2,429	Proceeds from sale of property, plant and equipment, investment property and intangible assets		963
73,024	Capital Grants		54,072
(67,311)	Net cash flow from operating activities		(18,765)
	INVESTING ACTIVITIES		
69,739	Purchase of property, plant & equipment, investment property & intangible assets		89,921
745,500	Purchase of short term & long term investments		869,500
5,793	Other payments for investing activities		6,077
(2,488)	Proceeds from the sale of property, plant & equipment, investment property & intangible assets		(973)
(686,148)	Proceeds from short term & long term investments		(892,090)
(62,632)	Capital grants received		(62,029)
69,764	Net cash flow from investing activities		10,406
	FINANCING ACTIVITIES		
(2,692)	Cash receipts of short-term & long-term borrowing		(20,000)
15,831	Repayments of short-term & long-term borrowing		10,239
13,139	Net cash flow from financing activities		(9,761)
15,592	NET (INCREASE)/DECREASE IN CASH & CASH EQUIVALENTS		(18,120)
46,911	Cash & cash equivalents at the beginning of reporting period	6.17	31,319
31,319	Cash & cash equivalents at the end of reporting period	6.17	49,439
(15,592)	INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS		18,120

The cash flows for operating activities include the following items:

2021-22 £'000		2022-23 £'000
16,713	Interest Paid	16,487
(248)	Interest Received	(2,430)

6 NOTES TO THE ACCOUNTS

6.1 Statement of Accounting Policies

General

The Statement of Accounts summarises the transactions of Carmarthenshire County Council for the 2022/23 financial year and its position at the year ended 31st March 2023.

The Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit (Wales) Regulations 2014 in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 and the Service Reporting Code of Practice 2022/23, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

Areas within the accounts that do not comply with the above publication have been suitably noted where necessary.

6.1.1 Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from the sale of goods is recognised when the Authority transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Revenue from the provision of services is recognised when the Authority can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Supplies are recorded as expenditure when they are consumed - where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Works are charged as expenditure when they are completed, before which they are carried as works in progress on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest payable on borrowings and receivables on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.
- An exception to this principle is when certain revenue payments are made quarterly (e.g. electricity, gas) where the revenue accounts are charged with four payments.

This policy is consistently applied each year and therefore does not have a material effect on the year's accounts.

- Income and expenditure are credited and debited to the relevant service revenue account, unless they properly represent capital receipts or capital expenditure.

6.1.2 **Property, Plant & Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition: Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Measurement: Assets are initially measured at cost, comprising the purchase price and/or any expenditure that is directly attributable to bringing the asset into working condition for its intended use.

Assets are then carried in the Balance Sheet on the basis recommended by CIPFA and in accordance with The Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Standards. Assets are classified into the groupings required by the Code of Practice on Local Authority Accounting on the following basis:

- infrastructure, community assets and assets under construction – depreciated historical cost
- dwellings – fair value, determined using the basis of existing use value for social housing (EUV-SH)
- all other assets – fair value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV).
- Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value

Revaluations

With the exception of infrastructure and community assets, revaluations of fixed assets are carried out on the basis of a five-year rolling programme with any material change to asset values being adjusted in the accounts in the year it arises.

The programmed valuations of land and buildings were carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors. Valuations of vehicles, plant, furniture and equipment are based on a depreciated historic cost basis.

The in-house valuations are carried out by the Authority's Valuers who are members of the Royal Institute of Chartered Surveyors.

Assets acquired under finance leases are capitalised in the Authority's accounts, together with the liability to pay future rentals.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of an impairment loss previously charged to a service revenue account.

In addition to the programmed valuations, an assessment was undertaken to determine whether a material change had occurred as a result of fluctuations in build rates & market values. As a result of the assessment, it has been necessary to carry out a desktop exercise in 2022/23 to update the value of HRA dwellings and assets valued on a DRC method. These desktop updates allow for current building cost information only. The updates assume the same land values and associated fees. The HRA update is based on Land Registry data for the County and is applied across all housing types.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.
- where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals and Assets Held for Sale

When it becomes highly probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses in the Surplus or Deficit on Provision of Services.

Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale. When an asset is disposed of or decommissioned, the carrying amount of the asset in the

Balance Sheet is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts and credited to the Capital Receipts Reserve. These can only be used for new capital investment or set aside to reduce the Authority's underlying need to borrow. Receipts are appropriated to the Reserve from the Council Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the Council Fund Balance in the Movement in Reserves Statement.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets that are not yet available for use (i.e. assets under construction).

The following useful lives and depreciation rates have been used in the calculation of straight-line depreciation:

Asset	Life (Years)
Council Dwellings	30
Buildings <i>(including Community Assets and Investment Properties)</i>	30
Vehicles Plant & Equipment	1 to 10
Infrastructure	40

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been charged based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Component Accounting

Component accounting is used when a single asset has one or more constituent parts with a significantly different economic life to the main asset. Components within the main asset would therefore be depreciated at different rates.

In order to determine whether there is a material difference in the depreciation charge, the Authority carries out a sensitivity analysis on its largest capital projects. A charge is calculated based on the asset as a whole compared to a charge based on the component parts. The component based charge will be used if there is a material difference between the two calculations.

6.1.3 **Investment Property**

Investment Properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment Properties are measured initially at cost and subsequently at fair value, based on the amount at which the asset could be exchanged between knowledgeable parties at arm's-length. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain for the Council Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the Council Fund Balance. The gains and losses are therefore reversed out of the Council Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

Fair Value Measurement

The Authority measures its investment properties at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Measurement will be at highest and best use from the perspective of a market participant.

It is assumed that any fair value measurement of an asset or liability uses the same assumptions that market participants acting in their economic best interest would use and that the transaction takes place in the principal market or failing that in the most advantageous market for the asset or liability.

Appropriate valuation techniques are used for which sufficient data is available. Inputs to the techniques are categorised within the fair value hierarchy that consists of three levels as follows:

- Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that are accessible by the Authority at the measurement date.
- Level 2 inputs are quoted prices other than quoted prices within Level 1 that are observable either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

6.1.4 **Heritage Assets**

There are different types of Heritage Assets which have been accounted for as follows.

- **Former Community Assets**

Those heritage assets which were formerly included within community assets have been transferred to the Heritage Assets category. They are recorded at historic cost and include Carmarthen Castle, civic regalia and works of art.

- **Infrastructure Artwork**

These assets were previously included as infrastructure and were either part of a larger capital project or standalone artworks on roundabouts or in town centres. As former infrastructure assets they are recorded at historic cost.

- **Museum Exhibits/Archive Records**

The Authority holds a large collection museum exhibits and archive material which have not been included in the Balance Sheet. Cost information is not readily available for these items and the Authority believes that the benefits of obtaining a valuation for these items would not justify the cost.

6.1.5 **Intangible Assets**

These are assets that do not have a physical substance but will provide future economic benefits to the Authority such as software licences or internally generated assets which have been capitalised.

The Authority does not currently hold any intangible assets. Enhancements are categorised each year and any intangible assets would be identified as part of this annual exercise.

6.1.6 **Charges to Revenue for Non-Current Assets**

Services, support services and trading accounts are debited with the following amounts to record the cost of holding fixed assets during the year:

- depreciation attributable to the assets used by the relevant service.
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- amortisation of intangible fixed assets attributable to the service.

The Authority is not required to raise council tax to cover depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement. Depreciation, revaluation and impairment losses and amortisations are therefore replaced by the contribution in the Council Fund balance (MRP or Loans Fund Principal), by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

6.1.7 **Revenue Expenditure Funded from Capital under Statute (REFFCUS)**

Expenditure incurred during the year that may be capitalised under statutory provisions but does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement account in the year. Where the Authority has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves

Statement from the Council Fund Balance to the Capital Adjustment Account then reverses out the amounts charged in the Statement of Movement on the Council Fund Balance so there is no impact on the level of Council Tax.

6.1.8 **Cash and Cash Equivalents**

Cash Equivalents are investments that are readily convertible to known amounts of cash with no change in value. Cash is withdrawn and deposited depending on a deficit or surplus of cash on the day. All call accounts are classified for this purpose. Cash Equivalents also includes fixed term investments that mature within three months or less from the date of acquisition.

6.1.9 **Government Grants and Contributions**

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Authority when there is reasonable assurance that:

- the Authority will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Authority are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ringfenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the Council Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

6.1.10 **Leasing**

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification. Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

A review of all leases held by the Authority (both as Lessee and Lessor) has been undertaken. All leases are currently treated as operating leases. However, a finance lease

relating to a property has been identified together with a few small equipment leases that could be reclassified as finance leases. The reclassification adjustments would not materially affect the Authority's financial position, or the reader of the accounts' ability to see the complete economic activities and exposure to risk of the Authority.

The Authority as Lessee – operating leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefitting from use of the leased property, plant or equipment.

The Authority as Lessor – operating leases

Where the Authority grants an operating lease over a property, the asset is retained in the Balance Sheet. Rental income is credited to the appropriate service in the Comprehensive Income and Expenditure statement.

6.1.11 Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowings that the Authority has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the Council Fund Balance to be spread over future years. The Authority has a policy of spreading the gain or loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the Council Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

6.1.12 Financial Assets

Loans and Receivables

Loans and receivables are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the loans that the Authority has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Where the Authority has made loans at less than market rates (soft loans), any material loss is recorded in the Comprehensive Income and Expenditure Statement (debited to the appropriate service) for the present value of the interest that will be foregone over the life of the instrument, resulting in a lower amortised cost than the outstanding principal. Interest is credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement at a marginally higher effective rate of interest than the rate receivable from the voluntary organisations, with the difference serving to increase the amortised cost of the loan in the Balance Sheet. Statutory provisions require that the impact of soft loans on the Council Fund Balance is the interest receivable for the financial year – the reconciliation of amounts debited and credited to the Comprehensive Income and Expenditure Statement to the net gain required against the Council Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the relevant service (for receivables specific to that service) or the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains and losses that arise on the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Under IFRS 9 Financial Instruments, classification of financial assets are now based on a classification and measurement approach that reflects the business model for holding the financial assets and their cash flow characteristics. There are three main classes of financial assets measured at:

- Amortised cost
- Fair value through profit or loss
- Fair value through other comprehensive income

6.1.13 **Inventories and Long Term Contracts**

Inventories are included in the Balance Sheet at the lower of cost and net realisable value, except for donated PPE stock, which has been valued according to costs provided by NHS shared services. The cost of inventories is assigned using the weighted average costing formula.

Long term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the value of works and services received under the contract during the financial year.

6.1.14 **Cost of Support Services**

The costs of overheads and support services are charged to those that benefit from the supply or service. The total absorption costing principle is used – the full cost of overheads and support services are shared between users in proportion to the benefits received.

6.1.15 **Provisions**

Provisions are made where an event has taken place that gives the Authority an obligation that probably requires settlement by a transfer of economic benefits, and a reliable estimate can be made of the amount of the obligation. For instance, the Authority may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Authority becomes aware of the obligation and are measured on the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision set up in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service revenue account.

Where some or all of the payment required to settle a provision is expected to be met by another party (e.g. from an insurance claim), this is only recognised as income in the relevant service revenue account if it is virtually certain that reimbursement will be received if the obligation is settled.

6.1.16 **Reserves**

The Authority sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the Council Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the Council Fund Balance in the Movement in Reserves statement so that there is no net charge against council tax for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and do not represent usable resources for the Authority - these reserves are explained in the relevant policies.

6.1.17 **Employee Benefits**

Benefits Payable During Employment

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave for current employees and are recognised as an expense for services in the year in which employees render service to the Authority. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy and are charged on an accruals basis to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement when the Authority is demonstrably committed to the termination of the employment of an officer or group of officers or making an offer to encourage voluntary redundancy.

Where termination benefits involve the enhancement of pensions, statutory provisions require the Council Fund Balance to be charged with the amount payable by the Authority to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post-Employment Benefits

Employees of the Authority are members of two separate pension schemes:

- The Teachers' Pension Scheme, administered by Capita Teachers' Pensions on behalf of the Department for Education (DfE).
- The Local Government Pension Scheme, administered by Carmarthenshire County Council.

Both schemes provided defined benefits to members (retirement lump sums and pensions), earned as employees who worked for the Authority.

However, the arrangements for the teachers' scheme mean that liabilities for these benefits cannot be identified specifically to the Authority. The scheme is therefore accounted for as if it were a defined contributions scheme and no liability for future payments of benefits is recognised in the Balance Sheet and the Education and Children's Services Line in the Comprehensive Income and Expenditure Statement is charged with the employer's contributions payable to teachers' pensions in the year.

The Dyfed Pension Fund

The Fund is accounted for as a defined benefit scheme.

The assets of the Fund attributable to the Authority are included in the Balance Sheet on an actuarial basis using the projected unit credit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc, and projections of projected earnings for current employees.

Liabilities are discounted to their value at current prices.

The assets of the Fund attributable to the Authority are included in the Balance Sheet at their fair value:

- quoted securities – bid price value
- unquoted securities – professional estimate
- unitised securities – bid price value
- property – market value.

The net pensions asset is analysed into the following components:

Service cost comprising:

- current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
- past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs.
- net interest on the net defined benefit liability (asset), i.e. net interest expense for the authority – the change during the period in the net defined benefit liability (asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement – this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability (asset) at the beginning of the period – taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Remeasurements comprising:

- the return on plan assets – excluding amounts included in net interest on the net defined benefit liability (asset) – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure

- actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- contributions paid to the Fund – cash paid as employer’s contributions to the fund in settlement of liabilities; not accounted for as an expense

In relation to retirement benefits, statutory provisions require the Council Fund balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The positive balance that arises on the Pensions Reserve thereby measures the beneficial impact to the Council Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits

The Authority also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Fund.

6.1.18 Interests in Companies and other Entities

The council has interests in a number of companies that have the nature of subsidiaries that require the preparation of group accounts. Group Accounts have not been prepared, as the consolidation would not materially affect the Authority’s financial position, or the reader of the accounts’ ability to see the complete economic activities and exposure to risk of the Council.

CWM Environmental Ltd

Carmarthenshire County Council is sole shareholder of CWM Environmental Ltd. Historically, the company has been operated as an arms length trading company, however from 2018/19, the Authority has chosen to make use of the Teckal Exemption, as more than 80% of the company’s activity is transacted with the Authority. Further information is provided at note 6.12 (Long Term Investments) and note 6.36 (Related Party Transactions).

Llesiant Delta Wellbeing Ltd

Carmarthenshire County Council is sole shareholder of Llesiant Delta Wellbeing Ltd. The company was created to transfer and grow the Careline service as agreed by the Council’s Cabinet in January 2018. Further information is provided at note 6.12 (Long Term Investments) and note 6.36 (Related Party Transactions).

Egni Sir Gar Cyfyngedig

Carmarthenshire County Council is the registered Custodian Trustee of Egni Sir Gar Cyfyngedig and the Cabinet Member for Climate Change, Decarbonisation and Sustainability is a board member. Further information is provided at note 6.12 (Long Term Investments).

Cartrefi Croeso Cyfyngedig

Carmarthenshire County Council is sole shareholder of Cartrefi Croeso. The company was created to develop housing developments on a commercial basis in Carmarthenshire as agreed by the Council's Cabinet. Further information is provided at note 6.12 (Long Term Investments) and note 6.36 (Related Party Transactions). No business activity was undertaken during the year.

6.1.19 Jointly Controlled Operations, Jointly Controlled Assets & Other Similar Arrangements

Jointly controlled operations are activities undertaken by the Authority in conjunction with other venturers that involve the use of the assets and resources of the venturers rather than the establishment of a separate entity. The Authority recognises on its Balance Sheet the assets that it controls and the liabilities that it incurs and debits and credits the Comprehensive Income and Expenditure Statement with the expenditure it incurs and the share of income it earns from the activity of the operation.

Jointly controlled assets are items of property, plant or equipment that are jointly controlled by the Authority and other venturers, with the assets being used to obtain benefits for the venturers. The joint venture does not involve the establishment of a separate entity. The Authority accounts for only its share of the jointly controlled assets, the liabilities and expenses that it incurs on its own behalf or jointly with others in respect of its interest in the joint venture and income that it earns from the venture.

We have identified that the following could fall within the above definition for accounting purposes:

Partneriaeth (previously ERW)
Wales Pension Partnership
Swansea Bay City Region
South West Wales Corporate Joint Committee

It has previously been identified that the Authority retains a financial stake in the West Wales Crematorium. Further information is provided at note 6.37 (Jointly Controlled Operations & Other Similar Arrangements).

Other potential arrangements include The Children's Commissioning Consortium Cymru (4 C's) amongst others. For the purposes of the accounts no actual entries have been made for these arrangements other than the direct expenditure and income applicable to each scheme. The adjustments are not material and would not affect the Authority's financial position, or the reader of the accounts' ability to see the complete economic activities and exposure to risk of the Council.

6.1.20 Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Authority a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority.

Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

6.1.21 VAT

Income and expenditure excludes any amounts related to VAT, as all VAT collected is payable to HM Revenue and Customs, and all VAT paid is recoverable from them.

6.2 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 6.1, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:

- Continued uncertainty about future funding of local authorities, particularly given the significant increase in inflation
- Possible changes to future governance arrangements brought about by the introduction of Corporate Joint Committees.

However, the Authority has a robust three year budget strategy with efficiency and service rationalisation proposals to deliver a balanced budget and has therefore determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Authority might be impaired as a result.

Voluntary Controlled and Voluntary Aided schools are currently excluded from the Authority's balance sheet as although the Authority has liabilities and risks in terms of property costs such as repairs and maintenance, it does not own the schools nor does it have any rights to the future economic benefits inherent in the assets.

6.3 Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, where balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The only items in the Authority's Balance Sheet for which there is a significant risk of material adjustment in the forthcoming financial year is the Pensions Asset.

Estimation of the net asset to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Authority with expert advice about the assumptions to be applied.

6.4 Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Authority in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure.

	Usable Reserves				Movement in Unusable Reserves
	Council Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Capital Grants Unapplied	
2022-23	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Capital Adjustment Account:					
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:					
Charges for depreciation and impairment of non-current assets	(35,862)	(15,920)	0	0	51,782
Revaluation gains/(losses) on Property Plant and Equipment	(944)	(8,906)	0	0	9,850
Movements in the market value of Investment Properties	(534)	0	0	0	534
Capital grants and contributions applied	38,780	10,401	0	0	(49,181)
Revenue expenditure funded from capital under statute	(1,154)	(1)	0	0	1,155
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	(401)	(324)	0	0	725
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:					
Statutory provision for the financing of capital investment	10,194	4,589	0	0	(14,783)
Capital expenditure charged against the Council Fund and HRA balances	5,130	9,218	0	0	(14,348)

	Usable Reserves				
	Council Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Capital Grants Unapplied	Movement in Unusable Reserves
2022-23	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Capital Grants Unapplied Account:					
Capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement	4,863	28	0	(4,891)	0
Application of grants to capital financing transferred to the Capital Adjustment Account	0	0	0	15,992	(15,992)
Adjustments primarily involving the Capital Receipts Reserve:					
Transfer of cash sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	626	327	(953)	0	0
Statutory Capital Receipts	10	0	(213)	0	203
Use of the Capital Receipts Reserve to finance new capital expenditure	0	0	274	0	(274)
Contribution from the Capital Receipts Reserve towards administrative costs of non-current asset disposals	0	0	0	0	0
Capital Receipts Set Aside	0	0	0	0	0
Transfer from Deferred Capital Receipts Reserve upon receipt of cash	0	0	0	0	0

	Usable Reserves				Movement in Unusable Reserves
	Council Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Capital Grants Unapplied	
2022-23	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Financial Instruments Adjustment Account:					
Amount by which finance costs charged to the Comprehensive Income and Expenditure Statement are different from finance costs chargeable in the year in accordance with statutory requirements	23	0	0	0	(23)
Adjustments primarily involving the Pensions Reserve:					
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement (see Note 6.42)	(75,352)	(2,853)	0	0	78,205
Employer's pensions contributions and direct payments to pensioners payable in the year	29,533	1,052	0	0	(30,585)
Adjustment primarily involving the Accumulated Absences Account:					
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(562)	(28)	0	0	590
Total Adjustments	(25,650)	(2,417)	(892)	11,101	17,858

	Usable Reserves				Movement in Unusable Reserves
	Council Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Capital Grants Unapplied	
2021-22	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Capital Adjustment Account:					
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:					
Charges for depreciation and impairment of non-current assets	(32,405)	(12,917)	0	0	45,322
Revaluation gains/(losses) on Property Plant and Equipment	8,608	27,835	0	0	(36,443)
Movements in the market value of Investment Properties	256	0	0	0	(256)
Capital grants and contributions applied	31,692	21,123	0	0	(52,815)
Revenue expenditure funded from capital under statute	(2,249)	0	0	0	2,249
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	(2,180)	0	0	0	2,180
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:					
Statutory provision for the financing of capital investment	11,858	4,683	0	0	(16,541)
Capital expenditure charged against the Council Fund and HRA balances	8,413	3,624	0	0	(12,037)

	Usable Reserves				
	Council Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Capital Grants Unapplied	Movement in Unusable Reserves
2021-22	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Capital Grants Unapplied Account:					
Capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement	19,734	475	0	(20,209)	0
Application of grants to capital financing transferred to the Capital Adjustment Account	0	0	0	6,711	(6,711)
Adjustments primarily involving the Capital Receipts Reserve:					
Transfer of cash sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	2,370	0	(2,370)	0	0
Statutory Capital Receipts	59	0	(1,460)		1,401
Use of the Capital Receipts Reserve to finance new capital expenditure	0	0	1,059		(1,059)
Contribution from the Capital Receipts Reserve towards administrative costs of non-current asset disposals	0	0	0	0	0
Capital Receipts Set Aside	0	0	0	0	0
Transfer from Deferred Capital Receipts Reserve upon receipt of cash	0	0	0	0	0

	Usable Reserves				Movement in Unusable Reserves
	Council Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Capital Grants Unapplied	
2021-22	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Financial Instruments Adjustment Account:					
Amount by which finance costs charged to the Comprehensive Income and Expenditure Statement are different from finance costs chargeable in the year in accordance with statutory requirements	77	0	0	0	(77)
Adjustments primarily involving the Pensions Reserve:					
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement (see Note 6.42)	(76,506)	(2,202)	0	0	78,708
Employer's pensions contributions and direct payments to pensioners payable in the year	27,429	751	0	0	(28,180)
Adjustment primarily involving the Accumulated Absences Account:					
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(1,346)	(24)	0	0	1,370
Total Adjustments	(4,190)	43,348	(2,771)	(13,498)	(22,889)

6.5 Note to the Expenditure and Funding Analysis

2022-23**Adjustments between Funding and Accounting Basis**

Department	Adjustments for Capital Purposes £'000	Net Changes for Pensions Adjustments £'000	Other Differences £'000	Total Adjustments £'000
Chief Executive	6,292	3,701	(69)	9,924
Education & Children	14,776	11,635	837	27,248
Corporate Services	(589)	299	(25)	(315)
Communities	7,225	10,312	(96)	17,441
Environment	6,121	4,752	(22)	10,851
Housing Revenue Account	15,608	1,311	30	16,949
Insurance & Corporate	(2,158)	0	0	(2,158)
Net Cost of Services	47,275	32,010	655	79,940
Other Income & Expenditure	(67,395)	15,610	(88)	(51,873)
Difference between CF & HRA (Surplus)/Deficit and CIES (Surplus)/Deficit on Provision of Services	(20,120)	47,620	567	28,067

2021-22

Department	Adjustments for Capital Purposes £'000	Net Changes for Pensions Adjustments £'000	Other Differences £'000	Total Adjustments £'000
Chief Executive	2,894	4,154	124	7,172
Education & Children	10,338	12,929	733	24,000
Corporate Services	11	493	45	549
Communities	3,492	11,645	285	15,422
Environment	5,590	5,172	100	10,862
Housing Revenue Account	(18,541)	1,115	24	(17,402)
Insurance & Corporate	(6,006)	0	0	(6,006)
Net Cost of Services	(2,222)	35,508	1,311	34,597
Other Income & Expenditure	(88,757)	15,020	(18)	(73,755)
Difference between CF & HRA (Surplus)/Deficit and CIES (Surplus)/Deficit on Provision of Services	(90,979)	50,528	1,293	(39,158)

Narrative Explanation**Adjustments for Capital Purposes**

Service lines - adds in depreciation, impairment and revaluation gains and losses and deducts direct revenue funding.

Other Income and Expenditure includes the following:

Other Operating Expenditure - Adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets. Adds/deducts charges to trading operations not included in service lines.

Financing and Investment income and expenditure – deducts the statutory charges for capital financing (MRP) and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices.

Taxation and non-specific grant income and expenditure – capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. There are credits for capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

Net Change for Pensions Adjustments

Service lines – employer contributions made by the Authority are removed as allowed by statute and replaced with current service costs and past service costs.

Other Income and Expenditure includes the following:

Financing and Investment Income – the net interest on the defined benefit liability is charged to the CIES.

Other Differences

Service lines – adjusts for holiday pay transferred to the accumulated absence reserve.

Financing and Investment Income and Expenditure – adjustments to the General Fund for the timing differences for premiums and discounts.

6.6 Trading Operations

The Authority undertakes the following trading operations that make up the Surpluses/Deficits on Trading Activities in the Comprehensive Income and Expenditure Statement: Property Services, Vehicle Repair & Maintenance, Building Cleaning, Fleet Management and Civil Design.

6.7 Council Tax

Council tax income is derived from charges raised according to the value of residential properties, which have been classified into nine valuation bands estimating 1 April 2003 values for this specific purpose. Charges are calculated by dividing the amount of income required for Carmarthenshire County Council and the Dyfed-Powys Police & Crime Commissioner and Town & Community Councils by the Council Tax base. The Council Tax base is the total number of properties in each band adjusted by a proportion to convert the number to a band D equivalent and adjusted for discounts. The Council Tax Base for 2022/23 was 74,698.57 (74,425.19 for 2021/22).

Council Tax bills are based on multipliers for bands A to I. The following table shows the multiplier applicable to each band together with the equivalent number of Band 'D' properties within each band. In addition there is one lower band (A-) designed to offer the appropriate discount in respect of disabled dwellings where legislation allows a reduction in banding to that one below the band in which the property is actually valued.

Band	A-	A	B	C	D	E	F	G	H	I
Multiplier	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	21/9
Band D Dwellings	19	5,060	16,281	14,502	13,144	14,837	8,722	3,388	546	116

Analysis of the net proceeds from Council Tax:

	2021-22	2022-23
	£'000	£'000
Council Tax Collectable	130,719	134,764
Movement in Impairment Allowance	(722)	(1,116)
Net Proceeds from Council Tax (including Precepts)	<u>129,997</u>	<u>133,648</u>

6.8 National Non Domestic Rates (NNDR)

NNDR is organised on a national basis. The Council is responsible for collecting rates due from ratepayers in its area but pays the proceeds into the NNDR pool administered by the Welsh Government who redistribute the sums payable back to local authorities on the basis of a fixed amount per head of population. Local businesses pay rates calculated by multiplying their rateable value by a rate specified by the Welsh Government (53.5p for 2022/23, 53.5p for 2021/22).

The total non-domestic rateable value at 31st March 2023 was £120,427,892 (£120,370,324 at 31st March 2022).

6.9 Property, Plant & Equipment

Movements in 2022-23	Council Dwellings	Other Land & Buildings	Vehicles Plant & Equipment	Community Assets	Surplus Assets	Assets Under Construction	TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Gross Book Value 01/04/22	468,550	817,491	25,727	7,005	21,213	91,635	1,431,621
Additions	22,483	17,475	7,231	1,238	363	28,708	77,498
Revaluation Increases Recognised in the Revaluation Reserve	18,391	79,387	0	340	560	0	98,678
Revaluation Losses Recognised in the Revaluation Reserve	(4,291)	(3,874)	0	0	(2,845)	0	(11,010)
Revaluation Increases Recognised in the Provision of Services	6,176	8,061	0	0	655	0	14,892
Revaluation Losses Recognised in the Provision of Services	(9,869)	(6,970)	0	(3)	(2,061)	0	(18,903)
Derecognition of Disposals	(327)	0	(191)	0	0	0	(518)
Reclassifications: to & from Assets Held for Sale	0	0	0	0	(350)	0	(350)
Reclassifications: to & from Investment Properties	0	(1,498)	0	0	101	1,410	13
Reclassifications: from Assets Under Construction	22,430	18,195	0	0	0	(53,704)	(13,079)
Reclassifications: PPE	0	(983)	0	63	910	10	0
Write back of Dep'n to the Gross Carrying Amount on Revaluation	(17,386)	(28,010)	(1,963)	(67)	(26)	0	(47,452)
Gross Book Value 31/03/23	506,157	899,274	30,804	8,576	18,520	68,059	1,531,390
Accumulated Depreciation and Impairment at 01/04/22	(5,704)	(8,026)	(11,430)	(549)	(16)	0	(25,725)
Depreciation Charge	(15,907)	(25,188)	(2,897)	(55)	0	0	(44,047)
Depreciation Written Out to Revaluation Reserve	17,386	28,010	1,963	67	26	0	47,452
Derecognition of Disposals	3	0	146	0	0	0	149
Other Movements in Depreciation and Impairments	(5,202)	(651)	(598)	0	(7)	0	(6,458)
Cumulative Depreciation to 31/03/23	(9,424)	(5,855)	(12,816)	(537)	3	0	(28,629)
Net Book Value at 31/03/23	496,733	893,419	17,988	8,039	18,523	68,059	1,502,761

Movements in 2021-22	Council Dwellings £'000	Other Land & Buildings £'000	Vehicles Plant & Equipment £'000	Community Assets £'000	Surplus Assets £'000	Assets Under Construction £'000	TOTAL £'000
Gross Book Value 01/04/21	374,626	739,254	28,422	5,760	23,557	73,034	1,244,653
Additions	16,575	11,287	2,566	364	4	33,012	63,808
Revaluation Increases Recognised in the Revaluation Reserve	51,931	113,931	0	206	742	0	166,810
Revaluation Losses Recognised in the Revaluation Reserve	(582)	(10,034)	0	0	(979)	0	(11,595)
Revaluation Increases Recognised in the Provision of Services	36,525	15,603	0	0	11	0	52,139
Revaluation Losses Recognised in the Provision of Services	(5,067)	(6,962)	0	(1)	(32)	0	(12,062)
Derecognition of Disposals	0	0	(76)	0	(1,831)	0	(1,907)
Reclassifications: to & from Assets Held for Sale	0	0	0	0	(205)	0	(205)
Reclassifications: to & from Investment Properties	0	(127)	0	4	(58)	125	(56)
Reclassifications: from Assets Under Construction	1,113	11,156	0	0	0	(14,536)	(2,267)
Reclassifications: PPE	230	(560)	0	738	248	0	656
Write back of Dep'n to the Gross Carrying Amount on Revaluation	(6,801)	(56,057)	(5,185)	(66)	(244)	0	(68,353)
Gross Book Value 31/03/22	468,550	817,491	25,727	7,005	21,213	91,635	1,431,621
Accumulated Depreciation and Impairment at 01/04/21	5,205	(41,198)	(13,786)	(589)	(241)	0	(50,609)
Depreciation Charge	(12,917)	(22,310)	(2,858)	(27)	0	0	(38,112)
Depreciation Written Out to Revaluation Reserve	6,801	56,057	5,185	66	244	0	68,353
Derecognition of Disposals	0	0	28	0	0	0	28
Other Movements in Depreciation and Impairments	(4,793)	(575)	1	1	(19)	0	(5,385)
Cumulative Depreciation to 31/03/22	(5,704)	(8,026)	(11,430)	(549)	(16)	0	(25,725)
Net Book Value at 31/03/22	462,846	809,465	14,297	6,456	21,197	91,635	1,405,896

All assets reclassified as Held for Sale were sold during the year.

Statement of Non-Current Assets Carried at Current Value 2022/23

The following statement shows the progress of the Authority's rolling programme for revaluation of fixed assets. The valuations are carried out in-house by the Authority's Valuers who are Fellows of the Royal Institute of Chartered Surveyors. The basis for valuation is set out in the statement of accounting policies.

	Council Dwellings £'000	Other Land & Buildings £'000	Vehicles Plant & Equipment £'000	Surplus Assets £'000	TOTAL £'000
Movement in fair value as at:					
Previous Years	350,999	806,581	22,682	27,085	1,207,347
31 March 2019	17,062	(27,710)	3,154	(2,105)	(9,599)
31 March 2020	16,467	(52,518)	1,353	(5,374)	(40,072)
31 March 2021	(9,902)	12,901	1,233	3,951	8,183
31 March 2022	93,924	78,237	(2,695)	(2,344)	167,122
31 March 2023	37,607	81,783	5,077	(2,693)	121,774
Gross Book Value at 31/03/23	506,157	899,274	30,804	18,520	1,454,755

Infrastructure Assets

In accordance with the temporary relief offered by the update to the Code on infrastructure assets this note does not include disclosure of gross cost and accumulated depreciation for infrastructure assets because historical reporting practices and resultant information deficits mean that this would not faithfully represent the asset position to the users of the financial statements. There is no impact to any of the financial statements.

The authority has determined in accordance with Regulation 24L Wales of the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003 (as amended) that the carrying amounts to be derecognised for infrastructure assets when there is replacement expenditure is nil.

The authority has chosen not to disclose this information as the previously reported practices and resultant information deficits mean that gross cost and accumulated depreciation are not measured accurately and would not provide the basis for the users of the financial statements to take economic or other decisions relating to infrastructure assets.

Infrastructure Assets with a net carrying amount of £255.373m were held as at 31 March 2023 (£232.255m as at 31 March 2022).

Capital Commitments

As at 31st March 2023 the Council was contractually committed to outstanding capital works which amounted to approximately £100 million (£27.2 million as at 31st March 2022).

£'000

Council Dwellings		7,803
The main contracts include:		
<i>Wainiago House, Carmarthen</i>	1,093	
<i>5-8, Spilman Street, Carmarthen</i>	1,961	
<i>Llandovery Playing Fields</i>	2,851	
Education and Children		5,347
The main contracts include:		
<i>Pembrey School</i>	3,632	
Culture, Sport and Tourism		1,928
The main contracts include:		
<i>Amman Valley 3G Pitch</i>	1,910	
Regeneration / Economic Development		84,927
The main contracts include:		
<i>Pentre Awel Zone 1</i>	79,767	
<i>Former YMCA Building, Llanelli</i>	1,103	
<i>Cross Hands East Plot 3</i>	4,057	
Total		<u>100,005</u>

6.10 Heritage Assets

Heritage Assets with a net carrying amount of £2,527k were held as at 31 March 2023 (£2,432k as at 31 March 2022). £95k of works were carried out at Kidwelly Quay and Industrial Museum. Further details of the Council's Heritage Assets, classed as Museum Exhibits, can be obtained from the County Museum's Curator at Carmarthenshire County Council.

6.11 Investment Properties

The following items of income and expenditure have been accounted for in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement:

	2021-22	2022-23
	£'000	£'000
Rental income from Investment Properties (including loss of income funding from Welsh Government)	(1,125)	(887)
Direct operating expenses arising from Investment Property	475	563
Net (gain)/loss	(650)	(324)
Indirect Expenditure	288	288
Net (Gains)/Losses from Fair Value adjustments	(256)	534
Income and Expenditure in relation to Investment Properties and changes in their Fair Value	(618)	498

The following table summarises the movement in the fair value of Investment Properties during the year:

	2021-22	2022-23
	£'000	£'000
Balance at start of year	25,110	26,770
Additions:		
Enhancements	1,397	12
Disposals:	(16)	(5)
Net Gains/(Losses) from fair value adjustments	256	(534)
Revaluation Losses Recognised in the Revaluation Reserve	(25)	0
(To)/From Property, Plant and Equipment	48	(13)
(To)/From Infrastructure	0	(17)
	26,770	26,213

Fair Value Measurement of Investment Properties

Details of the Council's Investment Properties and information about the fair value hierarchy are as follows:

Recurring Fair Value measurements	31st March 2022		31st March 2023	
	Significant unobservable inputs (level 3) Fair Value		Significant unobservable inputs (level 3) Fair Value	
	£'000	£'000	£'000	£'000
Commercial Properties	10,146	10,146	9,934	9,934
Garages	39	39	40	40
Land Assets	16,538	16,538	16,192	16,192
Residential Properties	47	47	47	47
Total	26,770	26,770	26,213	26,213

6.12 Long Term Investments

	31 March 2022 £'000	31 March 2023 £'000
Cwm Environmental Ltd.	329	329
Egni Sir Gar Cyfyngedig	778	742
	1,107	1,071

Whilst CWM Environmental, Llesiant Delta Wellbeing Ltd and Cartrefi Croeso have the nature of subsidiaries which require the preparation of group accounts, Group Accounts have not been prepared as the consolidation would not materially affect the Authority's financial position or the reader of the accounts' ability to see the complete economic activities and exposure to risk of the Council.

CWM Environmental Ltd

CWM Environmental Ltd. is a wholly owned subsidiary company of the Authority. The company has been set up in accordance with the Environmental Protection Act 1990 for the purpose of Waste Disposal.

The company was vested with the Welsh Office on 10 March 1997 and the following represents the Authority's Interest at 31st March 2023:

	£'000
Share Capital	<u>329</u>

The investment has been included in Long Term Investments within the Balance Sheet and the Authority has given no commitment to this company to meet any accumulated deficits or losses.

CWM Environmental Ltd operate two wholly owned subsidiaries with the following shareholding:

Pembrokeshire Recycling Company Ltd	£1.00
Carmarthenshire Recycling Company Ltd	£1.00

Pembrokeshire Recycling Company Ltd and Carmarthenshire Recycling Company Ltd are registered in England and Wales and are dormant.

The Company has produced draft accounts for the year. Detailed below is a summary of the draft trading results for the year and net assets as at 31st March 2023:

	Year ended 31 March 2023
	£'000
Turnover	13,365
Less: Cost of Sales	(9,908)
Gross Profit	3,457
Overheads	(3,530)
Net Profit/(Loss) before taxation	(73)
Taxation on loss / profit	0
Retained Profit/(Loss)	(73)
Net Assets as at 31 March 2023	3,014

A copy of the Annual Report can be obtained from the Registered Office at the following address:

Head Office,
Nantycaws Recycling Centre
Llanddarog Road,
Carmarthen,
SA32 8BG

Llesiant Delta Wellbeing Ltd

Llesiant Delta Wellbeing Ltd is a wholly owned subsidiary of the Authority. The total value of the share capital is £1. The investment is included in Long Term Investments within the Balance Sheet and the Authority has given no commitment to this company to meet any accumulated deficits or losses.

The company is required to produce audited accounts for the year ended 31st March 2023 which are submitted to Companies House. Detailed below is a summary of the draft trading results for the year and net assets as at 31st March 2023.

	Year ended 31 March 2023
	£'000
Turnover	7,337
Less: Cost of Sales	<u>(6,423)</u>
Gross Profit	914
Overheads	<u>(2,055)</u>
Net Profit/(Loss) before taxation	(1,141)
Taxation on loss / profit	(12)
Changes in defined pension liabilities	<u>4,918</u>
Retained Profit/(Loss)	<u>3,765</u>
Net Assets/(Liabilities) as at 31 March 2023	<u>351</u>

Cartrefi Croeso

Cartrefi Croeso is a wholly owned subsidiary of the Authority. The total value of the share capital is £100. The investment is included in Long Term Investments within the Balance Sheet and the Authority has given no commitment to this company to meet any accumulated deficits or losses.

The company is required to produce audited accounts for the year ended 31st March 2023 which are submitted to Companies House. There was no business activity during the year. Detailed below is a summary of the draft trading results for the year and net assets as at 31st March 2023.

	Year ended 31 March 2023
	£'000
Turnover	0
Less: Cost of Sales	<u>0</u>
Gross Profit	0
Overheads	<u>0</u>
Net Profit/(Loss) before taxation	0
Taxation on loss / profit	<u>0</u>
Retained Profit/(Loss)	<u>0</u>
Net Assets/(Liabilities) as at 31 March 2023	<u>(607)</u>

Egni Sir Gar

Carmarthenshire County Council invested in the solar PV project set up by Egni Sir Gar Cyfyngedig - a community benefit society registered with the Financial Conduct Authority (number 7193). The scheme installed solar PV panels in 2016 on 17 non-domestic buildings

within the Council's portfolio. Carmarthenshire County Council are 100% shareholders of Egni Sir Gar Cyfyngedig.

The society sold shares to fund the capital expenditure and working capital requirements associated with the development, installation and maintenance of the panels. The solar PV panel installation was completed during 2016.

A Share Purchase Agreement was set up between Carmarthenshire County Council and Egni Sir Gâr Cyfyngedig.

There was a capital repayment (ordinary 'B' shares) of £36k made during the year.

	£'000
Ordinary 'A' Shares	100
Ordinary 'B' Shares	642
Total Share Capital	742

Each share has a nominal value of £1.00 each.

6.13 Long Term Debtors

	31 March 2022	31 March 2023
	£'000	£'000
Home Improvement Loans Longer than One Year	835	738
Charges against estates of persons in residential homes (Carmarthenshire County Council)	357	598
Charges against estates of persons in residential homes (External Providers)	1,264	1,326
Capital Contribution to the loans of 1st time homebuyers	1,039	885
Car Loans	37	17
Loan Towy Community Church	145	106
Loan for Town Centres	242	386
Loan Cartrefi Croeso	2	2
Loan Town and Community Councils	498	498
Loan Cwm Environmental	387	315
Other	90	76
	4,896	4,947

The Welsh Government's initiative Houses into Homes and Home Improvement Loans provides interest free loans to bring back empty properties into use. These payments to landlords will create a recyclable loan fund usable during the term of the scheme.

A 15 year annuity loan of £270k at a variable interest rate of 2.5% above base rate was entered into with the Towy Community Church in December 2012 to assist in the implementation of the Xcel project.

A 10 year loan of £321k at a fixed interest rate of 3.38% was entered into with CWM Environmental Limited in February 2020 for the purpose of acquiring land adjoining the Nantycaws Site. An additional 5 year loan of £201k at a fixed interest rate of 3.12% was entered into with CWM Environmental Limited in April 2020 for the purpose of constructing a new office building at the Nantycaws site.

Loans to Town and Community Councils are for the replacement of ageing lighting columns with energy efficient LEDs. This is an Invest to save Initiative.

Town Centre loans are to support businesses redevelop empty or underutilised properties within town centres into commercial and/ or residential use.

6.14 Short Term Investments

This represents investments repayable within twelve months and is analysed as follows:

	31 March 2022 £'000	31 March 2023 £'000
Banks and Debt Management Account Deposit Facility	68,518	27,693
Local Authorities	17,007	35,242
	<u>85,525</u>	<u>62,935</u>

6.15 Inventories

	2021-22 £'000	2022-23 £'000
Balance at start of year	2,013	2,061
Purchases	7,456	7,807
Recognised as an expense in the year	(7,403)	(7,800)
Written off balances	(6)	(5)
Other net movements in year	1	0
Balance at year end	<u>2,061</u>	<u>2,063</u>

Donated Inventories Account

During the year, the Authority received a significant amount of Personal Protective Equipment from Welsh Government for use within both in-house as well as commissioned social care services. This represents the principal amount of the Donated Inventories:

2021-22		2022-23
£'000		£'000
(432)	Balance as at 1 April	(282)
(875)	Received	(200)
1,025	Utilised	368
<u>(282)</u>	Balance as at 31 March	<u>(114)</u>

The Authority distributed £1.104 million of Personal Protective Equipment and £183k of lateral flow tests in its capacity as agent to external organisations during the year. £5k of Personal Protective Equipment is held on behalf of external organisations as at 31 March 2023.

The figures above do not include lateral flow tests provided directly to schools by Welsh Government, as figures are not available. The provision of these items could be classed as agency.

6.16 Short Term Debtors

	31 March 2022	31 March 2023
	£'000	£'000
HM Revenue & Customs	5,656	5,535
Central Government	50,512	40,621
Police, Fire, National Park and Local Authorities	5,583	9,545
NHS Bodies	14,742	18,183
Council Tax Payers	4,728	5,105
Housing Tenants	1,781	2,011
Other	22,320	25,653
	<u>105,322</u>	<u>106,653</u>

* Included in Other is a loan of £2.62m to Llanelli Rugby Football Club Limited (the club), which is now due to be repaid in 2023/24.

6.17 Cash and Cash Equivalents

The balance of Cash and Cash Equivalents is made up of the following elements:

2021-22		2022-23
£'000		£'000
69	Cash held by the Authority	70
(8,922)	Bank current accounts	(3,207)
	Short-term deposits with banks, money market funds and debt management account deposit facility	
25,166		47,567
15,006	Short-term deposits with Local Authorities	5,009
31,319	Total Cash and Cash Equivalents	49,439

6.18 Short Term Borrowing

This represents borrowing repayable within twelve months and is analysed as follows:

	31 March	31 March
	2022	2023
	£'000	£'000
Public Works Loan Board	12,563	12,649
Market Loan	64	64
Salix & Invest 2 Save	166	288
	12,793	13,001

6.19 Short Term Creditors

	31 March	31 March
	2022	2023
	£'000	£'000
HM Revenue & Customs	(5,967)	(5,461)
Central Government	(7,844)	(7,154)
Police, Fire, National Park and Local Authorities	(6,556)	(4,667)
NHS Bodies	(3,647)	(2,470)
Housing Tenants	(699)	(687)
Council Tax Payers	(3,234)	(3,774)
Employee Related	(8,889)	(11,363)
Dyfed Pension Fund	(5,589)	(7,723)
Trust Funds*	(6,262)	(6,501)
Other	(41,040)	(43,532)
	(89,727)	(93,332)

* This represents funds held on client's behalf.

6.20 Provisions

The summary below shows the movement in the level of provisions during 2022/23:

	1 April 2022 £'000	Reversal £'000	Addition £'000	Utilisation £'000	31 March 2023 £'000
Corporate Services Department	81	(40)	30	0	71
Place & Infrastructure Department	117	0	0	0	117
Education & Children Department	40	0	0	(40)	0
Communities Department	1,468	0	0	(175)	1,293
Municipal Mutual Insurance (MMI)	117	0	1	0	118
Landfill Site - Aftercare Provision	410	0	0	(94)	316
Insurance	726	0	10	0	736
	2,959	(40)	41	(309)	2,651

	Current Liabilites (< 1 year) £'000	Long Term Liabilites (> 1 year) £'000	Total £'000
Balances as at 31 March 2023			
Corporate Services Department	71	0	71
Place & Infrastructure Department	103	14	117
Education & Children Department	0	0	0
Communities Department	143	1,150	1,293
Municipal Mutual Insurance (MMI)	0	118	118
Landfill Site - Aftercare Provision	87	229	316
Insurance	736	0	736
	1,140	1,511	2,651

Purpose of Main Provisions**Corporate Services Department**

Provision for money due to HMRC relating to a prior year payroll adjustment £41k. There is also a provision for overtime relating to the closure of the accounts.

Place & Infrastructure Department

The total includes £14k for remedial works due to subsidence in Crown Park, £69k bad debts – trade waste, £8k for approved asset transfer payments and £26k for a Software Contract entered into for a 3 year period.

Education & Children's Services

Provision of £40k was made at year end in 2021/22 for legally committed inter-agency adoption fees to be paid in 2022/23 due to delays in final sign off of adoption cases. The provision was fully utilised in 2022/23 and no further provision is required. Closing provision balance is therefore zero.

Communities Department

Provision of £1,106k to meet the requirements of UK digital switchover, £143k for the backlog of Statutory Assessments and £44k for legal/barristers costs for prosecutions relating to trading standards & animal health.

Municipal Mutual Insurance (MMI)

For the policy years before 1992/93, each local authority insured by MMI is exposed to a potential insurance liability relating to the closure of MMI on 30th September 1992. In January 2012 the Directors of MMI triggered the "MMI Scheme of Arrangement" with the levy notice being issued on 1st January 2014. The initial levy was for 15% and was increased to 25% at the end of 2015/16. Whilst there remains a net liability position on MMI's balance sheet the Schemes Administrator continues to monitor the claims position and will advise the scheme creditors if an adjustment to the levy is required. As the matter is on-going, the provision is retained in the accounts.

Landfill Site - Aftercare

Entities that operate landfill sites have a duty to carry out restoration works and undertake appropriate aftercare, including the monitoring and control of gas and leachate production at the sites. This provision recognises the estimated aftercare costs for the Wernddu and Nantycaws closed landfill sites.

Insurance Provision

This provision is for insurance claims that have been registered and are likely to fall on the Authority.

6.21 Long Term Borrowing

Total Outstanding as at	31st March	31st March	Maturity Dates
	2022	2023	
	£'000	£'000	
Sources of Borrowing			
Public Works Loan Board	377,607	387,449	2023-2072
Market Loans (Note i)	3,113	3,112	2023-2055
Interest Free Loans (Note ii)	9,961	9,673	2023-2037
	390,681	400,234	

- (i) The FMS Wertmanagement Service GmbH Bank loan is a Lenders Option Borrowers Option (LOBO) loan. It is shown at the Equivalent Interest Rate (EIR). It is a stepped interest rate loan, with a current rate of 4.72 %. The lender has the option to vary the interest rate at each interest payment date. If the lender exercises the option the Authority then has the option as to either accept the new interest rate or repay the loan back to the lender. In the accounts an adjustment has to be made to equalise the difference between the rate charged and the rate paid to show the true cost of the loan over the loan period.

(ii)

Interest Free Loans

Total Outstanding as at	31st March 2022 £'000	31st March 2023 £'000
SALIX	2,606	2,318
Home Improvement Loans Scheme	1,292	1,292
Town Centre Loans	6,063	6,063
	9,961	9,673

Re:fit Cymru is a Welsh Government promoted scheme providing interest free loans via the Salix funding programme for up to 10 years, that aims to accelerate energy efficiency improvement in all public sector buildings in Wales.

The Home Improvement Loan Scheme (HILS) is issued under statute by the Welsh Government. The purpose of the scheme is to provide loans to owner occupiers and the private rented sector to improve properties or to bring empty properties back into use. The term of the funding is until 31st March 2030, with advances to third parties repayable interest free.

The Town Centre Loans (TCL) is issued under statute by the Welsh Government. The purpose of the scheme is to provide loans to reduce the number of vacant, underutilised and redundant sites and premises in town centres and to support the diversification of the town centres by encouraging more sustainable uses for empty sites and premises, such as residential, leisure and for key services. The term of the funding is until 31st March 2037, with advances to third parties repayable interest free.

6.22 Earmarked Council Fund Reserves

A summary of the earmarked reserves set up by this Authority or its predecessor Authorities is set out below:

	1 April 2021 £'000	Transfers In £'000	Transfers Out £'000	31 March 2022 £'000	Transfers In £'000	Transfers Out £'000	31 March 2023 £'000
Insurance	12,906	1,577	(947)	13,536	1,249	(1,130)	13,655
Major Development Fund	38,999	2,421	(5,757)	35,663	3,735	(736)	38,662
MEP Capital Funding Development Fund	11,643	2,761	(3,802)	10,602	2,657	(380)	12,879
	659	75	0	734	16	0	750
Schools Development Fund	281	18	0	299	15	0	314
City Deal/Pentre Awel	4,785	6,439	(556)	10,668	2,500	(1,141)	12,027
Public Lighting Invest 2 Save	1,301	0	0	1,301	0	0	1,301
Salix Fund	31	75	(26)	80	301	(166)	215
Corporate Retirement Fund	5,276	919	(25)	6,170	71	0	6,241
Redundancy	1,072	216	(30)	1,258	3	(326)	935
IT Infrastructure	441	0	(108)	333	0	0	333
Financial Management System	317	0	0	317	0	0	317
Parc Dewi Sant/St David's Park	1,300	0	(8)	1,292	0	(89)	1,203
Joint Ventures	1,428	184	(73)	1,539	203	(129)	1,613
Externally Funded Schemes	1,915	1,633	(680)	2,868	1,356	(1,342)	2,882
Llanelly House	142	0	0	142	0	0	142
Community Asset Transfer Fund	54	0	(5)	49	0	(12)	37
Fleet Management	1,785	57	(433)	1,409	354	(464)	1,299
Highways Capital Funding	1,181	58	0	1,239	58	0	1,297
Council Tax/Housing Benefit	880	0	0	880	0	0	880
Housing Services Schemes	2,830	476	0	3,306	2,066	(459)	4,913
Work Ready Programme	401	0	(119)	282	0	(47)	235
Brexit	200	0	0	200	0	0	200
Tour of Britain	350	0	(300)	50	0	(50)	0
Departmental Reserves	15,539	9,128	(2,529)	22,138	3,620	(4,794)	20,964
Resetting Services (Post COVID19)	2,000	400	0	2,400	0	(1,000)	1,400
COVID19 Hardship	3,933	458	0	4,391	0	0	4,391
Economic Recovery	450	0	0	450	0	0	450
County Council Election costs	350	0	(61)	289	0	(116)	173
Nantycaws Recycling Centre	1,000	700	0	1,700	0	0	1,700
Schools HWB Sustainability Scheme	676	794	(719)	751	1,038	(999)	790
School Organisation Fund	475	250	0	725	183	(908)	0
Urdd National Eisteddfod	0	120	0	120	0	(31)	89
Carmarthen Hwb	0	200	0	200	0	(100)	100
Waste Strategy	0	1,000	0	1,000	0	(748)	252
Decarbonisation	0	500	0	500	0	0	500

	1 April 2021 £'000	Transfers In £'000	Transfers Out £'000	31 March 2022 £'000	Transfers In £'000	Transfers Out £'000	31 March 2023 £'000
Levelling Up Bid Match Funding	0	2,500	0	2,500	1,000	0	3,500
Inflationary Risks	0	1,537	0	1,537	0	0	1,537
Revenue Support Grant (RSG)	0	3,680	0	3,680	0	(605)	3,075
Cost of Living Discretionary Scheme	0	1,871	0	1,871	0	(1,105)	766
Targeted Regeneration Investment	0	71	0	71	13	0	84
Residential Home Room Refurbishment	0	513	0	513	0	(15)	498
Deprivation of Liberty Safeguards (DoLS)	0	0	0	0	123	0	123
Kidwelly Town Hall	0	0	0	0	1,000	0	1,000
Other	205	132	(63)	274	64	(134)	204
	<u>114,805</u>			<u>139,327</u>			<u>143,926</u>
Held by Schools under LMS	<u>7,266</u>	8,363	(424)	<u>15,205</u>	909	(4,990)	<u>11,124</u>
	<u>7,266</u>			<u>15,205</u>			<u>11,124</u>

Insurance

Funds have been set aside to meet the cost of claims and other losses that could fall on the Authority.

Major Development Fund

This fund has been created to support major capital development projects in the County and its utilisation is reflected in the 5 year capital programme.

MEP Capital Funding

Sum set aside to meet the cost of prudential borrowing to finance the Modernising Education Provision programme and its utilisation is reflected in the 5 year capital programme.

Development Fund

The aim of this fund is to assist the Authority in its long term planning by allocating resources to projects that, due to lack of funding, could not be carried out within normal budgetary allocations.

City Deal/Pentre Awel

Funding set aside to meet potential future expenditure in respect of the City Deal projects, such as project development costs, borrowing and interest costs and Carmarthenshire's contribution towards the overall city deal operating costs (including the Regional Office) as per the Swansea Bay City Region Joint Agreement.

Public Lighting Invest 2 Save

Reserve set aside to provide additional financial support for the Welsh Government Invest-to-save project of converting streetlamps to dimmable LED lighting. The initiative will deliver a legacy of reduced energy costs and associated carbon taxes achieved through a 3 year programme of converting approximately 12,000 sodium lantern units to lower energy consumption LED units which will incorporate part-night dimming regimes.

Salix Fund

Salix, which is an independent social enterprise that provides funding for proven technologies which are cost effective in saving CO2, have provided the Authority with a grant to allow loans to be made to schools/ departments to fund energy saving schemes. These loans are repaid from the resultant savings and the fund is replenished for other schools/ departments to benefit from the scheme.

Corporate Retirement Fund

This Fund has been set up to support the Authority's redundancy and early retirement policy, enabling the Authority to provide for the actuarial strain on the Pension Fund which arises from any early retirement or redundancy.

Redundancy

This fund has been established by Departments to meet potential redundancy costs that may be incurred at the termination of fixed term contracts for staff at the end of externally funded schemes.

IT Infrastructure

This fund has been established to support the planned replacement of the Authorities servers and IT infrastructure.

Financial Management System

Set up to meet the funding of the significant investment in the provision and development of the Financial Management System.

St David's Park

This reserve provides funding for necessary investment in Parc Dewi Sant in future years to support the Council's objectives. This includes repurposing some buildings for revised user requirements subject to the securing of new or extended leases.

Joint Ventures

The Authority has entered into various Joint Venture agreements with the Welsh Government. Rental income received in relation to these is set aside to meet future obligations.

Externally Funded Schemes

To provide match funding for ongoing projects or externally funded schemes in future years.

Llanelly House

To meet the agreed funding support to the Llanelly House project, in order to assist with the sustainability of this new facility which is seen as being integral to the long term regeneration plans for the town centre.

Community Assets Transfer Fund

The authority recognised that there are some services or local facilities that could be operated more effectively if run by Community Groups or Community Councils. This fund was established to undertake improvements to facilities or give financial incentives to enable these projects to be taken forward.

Fleet Management

This reserve has been established to equalise the whole of life cost of operating and maintaining Council's vehicles to the service users over agreed durations.

Highways Capital Funding (Local Government Borrowing Initiative LGBI)

The fund has been established to meet the cost of borrowing to finance the Highways capital improvement and maintenance programme

Council Tax/Housing Benefits

This reserve has been earmarked to meet the potential costs falling on Carmarthenshire arising from the annual reductions in the Housing Benefits Administration grant and Welfare reform.

Housing Services Schemes

This reserve has been set up to support Housing projects including Supporting People, bringing empty houses back into use, the Syrian & Afghan Resettlement schemes and the Private Rental Sector leasing scheme.

Work Ready Programme

Reserve set aside to provide 4 tiers of work placement and training within the Authority as a means of assisting local people, including young people with limited or no employment history to gain qualifications and employment in order to enhance their employment prospects.

Brexit

This fund has been established to deal with any potential costs associated with Brexit.

Tour of Britain

This fund has been established to deal with costs of hosting the Men's and Women's Tour of Britain over the coming years.

Departmental Reserves

The Authority has a policy which permits allocations to departmental reserves, funded from in year underspends that can be allocated towards specific one off projects/services. This approach encourages prudent use of public money.

Resetting Services (Post COVID19)

Funding set aside to meet any one-off costs of resetting or realigning services during the recovery phase of the COVID19 pandemic

COVID19 Hardship

Reserve set aside from monies received from Welsh Government at year-end to help deal with the impact of COVID19.

Economic Recovery

Reserve set aside to aid the development and delivery of the County's economic recovery plan following COVID19.

County Council Election Costs

Reserve set aside to fund the cost of County Council elections.

Nantycaws Recycling Centre

This fund has been established to deal with additional operating costs as a result of a fire at the recycling site in Nantycaws in 2021.

Schools HWB Sustainability Scheme

Reserve set aside to provide planned long term ongoing maintenance and replacement programme for schools IT.

School Organisation Fund

Specific reserve to assist in funding future extraordinary costs incurred from school reorganisations as part of the Modernising Education Programme. This reserve was fully utilised in 2022/23, partly as a contribution towards closed schools' costs, with the remaining balance transferred back into the revenue accounts to support Departmental overspend.

Held by Schools under LMS

This represents the net position of the balances of all schools. While some schools have a surplus balance, others are in deficit. It is recognised that in many cases it will take time to effect the changes necessary to balance individual school budgets, and therefore deficit recovery plans will be agreed on a school by school basis.

Revenue Support Grant

Specific reserve set up to manage additional funding received from Welsh Government through the Revenue Support Grant at the end of financial year 2021/22.

Urdd National Eisteddfod

Reserve established to assist with costs associated with hosting the Urdd Eisteddfod in Llandovery.

Levelling Up Match Funding

Reserve established to provide match funding required for Levelling Up Bids.

Inflationary Risks

Reserve established to respond to inflationary pressures over and above those already budgeted for.

Cost of Living Discretionary Scheme

Welsh Government funding provided for the purposes of developing a local scheme to assist with the cost of living increase in Carmarthenshire.

Targeted Regeneration Investment

Reserve established to hold surpluses achieved from TRI schemes for the purpose of reinvesting as per agreement with Welsh Government

Decarbonisation

Funding set aside as part of 2022/23 budget process to accelerate decarbonisation plans.

Waste Strategy

Funding for one off costs of implementing the waste strategy over the coming years.

Carmarthen Hwb

Funding set aside as part of 2022/23 budget process to cover Carmarthen Hwb holding costs pending construction works.

Residential Home Room Refurbishment

Reserve established to assist with the refurbishment of Residential Home rooms.

Deprivation of Liberty Safeguards (DoLS) Grant

Reserve established to assist with the backlog of statutory assessments and reviews.

Kidwelly Town Hall

Reserve established to provide for emergency works required to Kidwelly Town Hall.

6.23 Capital Receipts Reserve

	2021-22	2022-23
	£'000	£'000
Opening Balance	7,842	10,613
Transfer of cash sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	2,370	953
Statutory Capital Receipts	1,532	285
	<u>11,744</u>	<u>11,851</u>
Use of the Capital Receipts Reserve to finance new capital expenditure	(1,059)	(274)
Repayment of Long Term Loan	(72)	(72)
Closing Balance	<u>10,613</u>	<u>11,505</u>

The capital receipts reserve represents the capital receipts available to finance capital expenditure in future years, after setting aside the statutory amounts for the repayment of external loans. The major repairs allowance received from the Welsh Government was applied in full during the year. There was no balance carried forward in respect of this grant.

6.24 Capital Grants Unapplied

	2021-22	2022-23
	£'000	£'000
Opening Balance	15,104	28,602
Additions	20,209	4,891
	<u>35,313</u>	<u>33,493</u>
Grants and Contributions applied	(6,711)	(15,992)
Closing Balance	<u>28,602</u>	<u>17,501</u>

6.25 Revaluation Reserve

The Revaluation Reserve contains the gains made by the Authority arising from increases in the value of its Property, Plant and Equipment. The balance is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or disposed of and the gains are realised.

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2021-22		2022-23
£'000		£'000
334,778	Balance at 1 April	475,815
166,861	Upward revaluation of assets	98,678
	Downward revaluation of assets and impairment losses not charged to the Surplus/Deficit on the	
<u>(13,166)</u>	Provision of Services	<u>(11,631)</u>
	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on the Provision	
153,695	of Services	87,047
(10,772)	Difference between fair value depreciation and	
<u>(1,886)</u>	historical cost depreciation	<u>(15,052)</u>
(12,658)	Accumulated gains on assets sold or scrapped	47
	Amount written off to the Capital Adjustment Account	(15,005)
<u>475,815</u>	Balance at 31 March	<u>547,857</u>

6.26 Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside by the Authority as finance for the costs of acquisition, construction and enhancement. The Account contains accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Authority. The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains.

Note 6.4 provides details of the source of all the transactions posted to the Account, apart from those involving the Revaluation Reserve.

2021-22		2022-23
£'000		£'000
615,843	Balance at 1 April	703,212
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
(34,550)	Charges for depreciation and impairment of non-current assets	(36,730)
36,443	Revaluation gains/(losses) on Property, Plant and Equipment	(9,850)
(2,249)	Revenue expenditure funded from capital under statute	(1,155)
	Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	(725)
(2,180)		(725)
613,307		654,752
1,886	Adjusting amounts written out of the Revaluation Reserve	(47)
615,193	Net written out amount of the cost of non-current assets consumed in the year	654,705
(1,401)	Additional in Year Movements	(203)
1,059	Use of the Capital Receipts Reserve to finance new capital expenditure	274
52,815	Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	49,181
6,712	Application of grants to capital financing from the Capital Grants Unapplied Account	15,992
16,541	Statutory provision for the financing of capital investment charged against the Council Fund and HRA balances	14,783
12,037	Capital expenditure charged against the General Fund and HRA balances	14,348
702,956		749,080
256	Movements in the market value of Investment Properties (debited) or credited to the Comprehensive Income and Expenditure Statement	(534)
703,212	Balance at 31 March	748,546

6.27 Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Authority accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Authority makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The credit balance on the Pensions Reserve shows a surplus in the benefits earned by past and current employees and the resources the Authority has set aside to meet them.

There has been a material reduction in the present value of benefit obligations to £1.3bn as at 31 March 2023 (£1.9bn as at 31 March 2022). This is predominantly due to an increase in the discount rate applied, which as prescribed by accounting standards is linked to AA rated corporate bonds.

2021-22		2022-23
£'000		£'000
(560,458)	Balance at 1 April	(502,106)
108,880	Remeasurements of the net defined benefit liability/(asset)	610,433
	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services	
(78,708)	in the Comprehensive Income and Expenditure Statement	(78,205)
	Employer's pensions contributions and direct payments to pensioners payable in the year	
28,180		30,585
(502,106)	Balance at 31 March	60,707

6.28 Accumulated Absences Account

This account represents the cost of paid absence entitlement due but not taken at 31st March which is charged to the cost of services in the Comprehensive Income and Expenditure Statement and is reversed out in the Movement of Reserves Statement and charged to this account to comply with statutory requirements.

	2021-22	2022-23
	£'000	£'000
Balance 1st April	(5,437)	(6,807)
Settlement or cancellation of preceding year's accrual	5,437	6,807
Accrual for current year	(6,807)	(7,397)
Balance 31st March	(6,807)	(7,397)

6.29 Expenditure and Income Analysed by Nature

The Authority's expenditure and income is analysed as follows. This is made up of expenditure and income both within and outside of the cost of services in the Comprehensive Income and Expenditure Statement and reconciles to the surplus or deficit on the provision of services.

2021-22		2022-23
£'000		£'000
	Expenditure	
337,155	Employee Expenses	356,143
300,972	Other Service Expenses	311,388
31,512	Support Service Recharges	31,547
8,879	Depreciation & Similar Charges	61,632
55,504	Interest Payable & Similar Charges	68,991
38,261	Precepts & Levies	40,153
(190)	Gains/Losses on Disposal of Non Current Assets	(227)
772,093	Total Expenditure	869,627
	Income	
(159,218)	Fees, Charges & Other Service Income	(167,654)
(27,873)	Interest and Investment Income	(42,095)
(192,754)	Income from Council Tax & Net Proceeds from Non Domestic Rates	(201,871)
(467,752)	Grants and Contributions	(426,849)
(847,597)	Total Income	(838,469)
(75,504)	(Surplus)/deficit on the provision of services	31,158

6.30 Pooled Budgets

The Authority has entered into a pooled budget arrangement with Hywel Dda University Health Board for the provision of an integrated community equipment store. The Authority and the Board have an agreement in place with the partners contributing funds to the agreed budget of £175,748 and £408,940 respectively.

Any additional funding together with any deficit or surplus arising on the pooled budget at the end of each financial year is agreed between partners.

6.31 Members Allowances

The Authority paid the following amounts to Members of the Council during the year:

	2021-22	2022-23
	£	£
Allowances	1,326,568	1,499,750
Expenses	16,703	26,112
Total	<u>1,343,271</u>	<u>1,525,862</u>

Further information on Members Allowances is available on the Authority's website www.carmarthenshire.gov.wales under Councillors Allowances.

6.32 Employee Emoluments

The numbers of employees whose remuneration excluding pension contributions was £60,000 or more were:

Remuneration Band	No. of Employees 2021-22	No. of Employees 2022-23	Left During 2022-23
£60,000 to £64,999	76	84	0
£65,000 to £69,999	41	42	0
£70,000 to £74,999	16	25	0
£75,000 to £79,999	16	18	1
£80,000 to £84,999	1	4	0
£85,000 to £89,999	4	3	0
£90,000 to £94,999	2	3	0
£95,000 to £99,999	18	3	0
£100,000 to £104,999	1	16	0
£105,000 to £109,999	1	1	0
£110,000 to £114,999	1	2	0
£115,000 to £119,999	1	1	0
Total No. of Employees	178	202	1

Remuneration value includes redundancy/termination payments.

Included in the bandings above are ten teachers who are employed by voluntary aided/controlled schools. Three of which are shared between voluntary aided/controlled schools and non-voluntary aided/controlled schools.

For 2022/23 if an employee is employed for fewer than the usual full-time hours but their grossed up remuneration exceeds £60,000 then they are also included in the bandings above.

The bandings above exclude the senior officers of the Authority's Management Team that are listed in detail in the following tables.

Senior Officers emoluments where salary is £150,000 or more per year

The following table sets out Senior Officers emoluments, together with pension contributions or equivalent payments, where salary is £150,000 or more.

Post		Salary (including fees & allowances) £	Pension contributions £	Expense Allowances £
Mrs S W Walters - Chief Executive & Returning Officer	21/22	156,137	28,227	0
	22/23	167,739	30,696	0

Senior Officers emoluments where salary is between £60,000 & £150,000 per year

Post		Salary (including fees & allowances) £	Pension contributions £
Director of Environment (i)	21/22	139,857	18,079
Interim Director of Environment (and Head of ICT & Policy) (i)	21/22	101,982	18,663
	22/23	108,187	19,798
Interim Director of Environment (and Head of Waste & Environmental Services) Director of Place & Infrastructure (i)	21/22	101,982	18,663
	22/23	118,393	21,666
Director of Communities	21/22	147,802	27,048
	22/23	149,184	27,301
Director of Corporate Services	21/22	133,697	24,467
	22/23	135,622	24,819
Director of Education & Children's Services	21/22	133,697	24,467
	22/23	135,622	24,819

Included in the above are redundancy/termination payments. No benefits in kind or bonus payments were made to the officers detailed in Senior Officers emoluments tables. No expense allowances were paid to Senior Officers where the salary is between £60,000 and £150,000 per year.

Senior Officers' salary figures include Returning Officer fees in respect of County Council and Town & Community Council elections.

For the purpose of putting a value on the pension contributions relating to senior officers, the Common Contribution Rate of 18.3% for 2022/23 (18.3% for 2021/22) of pensionable pay has been used.

(i). The previous Director of Environment ceased employment with the Authority in December 2021. The role was shared and undertaken by two individuals on an interim basis until the 6th November 2022. Included above are the salaries for both Interim Director and Head of Service roles.

The former Head of Waste & Environmental Services was subsequently appointed permanently to the Director of Place & Infrastructure (formerly Director of Environment) post on the 7th November 2022.

The ratio of the Chief Executive's remuneration to the median remuneration in Carmarthenshire County Council was as follows:

	2021/22	2022/23
Chief Executive's remuneration	154,247	156,172
Median remuneration of all employees	£24,688	£26,913
Ratio of the remuneration of the Chief Executive to the median remuneration of all employees	6.25 : 1	5.8 : 1

6.33 Exit Packages

During 2022/23 the Authority incurred expenditure in terms of redundancy costs paid to leavers together with costs incurred in compensation payments to the Local Government Pension Fund in respect of early access pension costs.

All costs relating to termination benefits have been included as part of service definitions within the Comprehensive Income and Expenditure Statement.

The above costs are detailed in the table below.

Exit package cost band (including special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band	
	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23
							£	£
£0 - £20,000	15	11	11	5	26	16	204,340	112,814
£20,001 - £40,000	3	0	5	0	8	0	214,652	0
£40,001 - £60,000	1	0	1	0	2	0	104,099	0
£60,001 - £80,000	1	0	0	1	1	1	70,000	61,398
£80,001 - £100,000	0	0	0	0	0	0	0	0
£100,001 - £150,000	0	0	1	0	1	0	106,942	0
Total	20	11	18	6	38	17	700,033	174,212

6.34 Audit Costs

In 2022/23 Carmarthenshire County Council incurred the following fees relating to financial audit and inspection, payable to the Wales Audit Office:

	2021-22	2022-23
	£'000	£'000
Financial Audit Services	191	217
Local Government Measure	100	110
Certification of Grant Claims & Returns	29	13
Burry Port Harbour Inspection	1	1
Total	321	341

6.35 Grant Income

The Authority credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement.

	2021-22 £'000	2022-23 £'000
Credited to Services		
Education & Children's Services:		
DCELLS Post 16 & ACL Funding	7,011	7,442
Children and Communities Grant	5,966	6,748
Regional Consortia School Improvement Grant (RCSIG)	11,370	7,629
Pupil Development Grant (PDG)	5,956	6,818
All Wales Play Opportunity Grant	0	514
Intermediate Care Fund	2,404	0
Regional Integration Fund	0	37
European Social Fund	431	209
LA Education Grant	5,700	5,299
Youth Support Grant	687	576
Adult Social Services & Housing:		
Supporting People	7,966	8798
Social Care Workforce Development Programme Grant	457	505
Syrian Resettlement Scheme	658	0
Continuing Health Care Grant	812	812
Wanless Grant	451	466
Violence Against Women, Domestic Abuse & Sexual Violence	643	867
Intermediate Care Fund	1,845	0
Regional Partnership Fund (RPF)	0	627
Regional Integration Fund	0	4,975
General Capital Grant	952	2,831
West Wales Care Partnership Regional Transformation Fund	6,887	8
Workforce and Sustainability Grant	3,024	2,716
Transformation Scaling Fund	774	0
Highways & Transport Services:		
Concessionary Fares Subsidy	2,177	1,613
Local Transport Services Grant	849	1,215
Rural Development Plan	325	482
Cultural, Environmental, Regulatory & Planning Services:		
Sustainable Waste Management Grant	1,492	769
European Regional Development Fund ERDF	573	714
European Social Fund	1,124	2,008
Rural Development Plan	742	1,009
UK Community Renewal Fund	0	2,207
Children and Communities Grant	301	321
Sports Council for Wales	531	532
Central Services to the Public:		
Housing Benefit	38,239	35,840
COVID19 Hardship	20,576	0
COVID19 Loss of Income	4,739	0
COVID19 Business Grant Administration	311	0
COVID19 WG Other	8,967	0
COVID19 WG Education & Children's Services Grants	8,346	4,412
COVID19 Other	2,319	0

Continued overleaf

	2021-22	2022-23
	£'000	£'000
Ukrainian Re-settlement Scheme	0	2,490
Education & Children's Services (cost of living)	0	108
Education & Children's Services (FSM Holiday Payments)	0	1,716
Winter Fuel Administration Grant	0	150
Unpaid Carers Administration Grant	0	28
Other Grants - WG funded	8,457	8,738
Other Grants	3,938	7,168
Total	168,000	129,397

	2021-22	2022-23
	£'000	£'000
Revenue Support Grant	225,743	243,380
General Government Grants	916	0
COVID19 Loss of income re Investment Properties	69	0
Capital Grants and Contributions		
21st Century Schools Grant/School Building Improvement Grant	5,026	5,419
Major Repairs Allowance	14,185	8,366
Transport Grants	7,863	12,394
Highways Improvement Fund	1,498	0
General Capital Grant	9,660	1,264
Rural Development Plan	604	0
Intermediate Care Fund	1,000	0
ERDF	1,356	3,780
Schools Maintenance Capital Grant	3,275	2,978
Tourism Grant	745	456
Coastal defence grant	398	520
Strategic Waste Management Grant (SWM)	0	1,020
Levelling Up Fund	7,374	1,133
Swansea Bay City Region	6,957	6,233
Other Grants & Contributions	13,083	10,509
Total	73,024	54,072

The Authority has received a number of grants, contributions and donations that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver. The balances at the year-end are as follows:

	31 March	31 March
	2022	2023
	£'000	£'000
Revenue Grants Receipts in Advance		
Communities various	334	263
Environment various	604	572
Education various	2,105	216
Chief Executive various	1,500	904
	4,543	1,955

Principal vs Agency Grants

As stated in Note 1.2.2 the value of additional funding streams providing a range of support payments is summarised in the following tables:

Principal in Nature

2022/23	Expenditure	Welsh Government Income
	£'000	£'000
Education & Children's Services (covid)	4,412	(4,412)
Education & Children's Services (cost of living)	108	(108)
Education & Children's Services (FSM Holiday Payments)	1,716	(1,716)
Cost of Living Discretionary Grant	1,063	
Winter Fuel Administration Grant		(150)
Unpaid Carers Administration Grant		(28)
Ukrainian Re-settlement Scheme	2,490	(2,490)
TOTAL	9,789	(8,904)

Agency in Nature

2022/23	Expenditure	Welsh Government Income
	£'000	£'000
Self Isolation grant	1,043	(1,043)
Social Care Workforce Payment Scheme Tranche 3 £1,498	8,700	(8,700)
COVID-19 Statutory sick pay enhancement scheme - social care	133	(133)
Cost of Living Support Grant	9,326	(9,326)
Unpaid Carers Support Grant	1,376	(1,376)
Ukrainian Re-settlement Scheme	286	(286)
Alternative Fuel Payment (£400)	112	(112)
Winter Fuel Support	3,997	(3,997)
TOTAL	24,973	(24,973)

6.36 Related Party Transactions

The Authority is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Authority or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

Central Government

Central Government has effective control over the general operations of the Authority – it is responsible for providing the statutory framework within which the Council operates, provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions that the Council has with other parties (e.g. housing benefits). Grants received from government departments are set out in Note 6.35.

Mid and West Wales Fire and Rescue Authority

Carmarthenshire County Council's Director of Corporate Services fulfilled the Section 151 Officer duties for Mid and West Wales Fire and Rescue Authority under a Service Level Agreement up to 31st July 2022. The Section 151 Officer duties transferred to the Fire Authority appointed officer on 1st August 2022. In addition, the Council provided a number of other financial and ICT support services. Mid and West Wales Fire and Rescue Authority levied £11.2m (£10.7m in 2021/22) on Carmarthenshire as one of six Unitary County Authorities (See Note 5.2).

A summary of Carmarthenshire County Council's transactions with Mid and West Wales Fire and Rescue Authority is set out below:

	2021-22	2022-23
	£'000	£'000
Income	193	145
	2022	2023
Balances outstanding at 31st March:	£'000	£'000
Debtor	95	75

Dyfed Pension Fund

The Dyfed Pension Fund is administered by Carmarthenshire County Council. The Fund is overseen by a committee, membership of which is drawn from Carmarthenshire County Councillors, advised by an independent advisor. The Director of Corporate Services is also the Responsible Finance Officer of the Dyfed Pension Fund. Similarly, the Council's Monitoring Officer is also the Monitoring Officer of the Pension Fund.

Transactions between the two bodies are detailed in Note 6.42. The Council charged the Pension Fund an amount of £1.2m (£1.1m in 2021/22) in respect of administration and support during 2022/23. Short Term Creditors (Note 6.19) includes an amount of £7.7m owed to the Dyfed Pension Fund at 31st March 2023 (£5.6m at 31st March 2022).

CWM Environmental Limited

CWM Environmental Limited is a wholly owned subsidiary company of Carmarthenshire County Council. Details of investments are included in Note 6.12 under Long Term Investments. Following governance changes as outlined in Note 6.1.18, the Director of Place & Infrastructure was appointed as a company director of CWM Environmental. Furthermore, the Council's interest as shareholder is managed through a Shareholder Board, which comprises members of the Corporate Management Team as well as the Cabinet Member for Transport, Waste and Infrastructure.

CWM Environmental charged the Council an amount of £11.35m (£11.12m in 2021/22) in respect of waste services 2022/23 including £9k for Circular Economy grant funded works. Short Term Creditors (Note 6.19) includes an amount of £1.07m owed to CWM Environmental at 31st March 2023 (£1.67m at 31st March 2022).

Details of a loan between the Authority and CWM Environmental Ltd are included in note 6.13 under Long Term Debtors.

Egni Sir Gar Cyfyngedig

Carmarthenshire County Council is the registered Custodian Trustee of Egni Sir Gar Cyfyngedig and the Cabinet Member for Climate Change, Decarbonisation and Sustainability is a board member. Details of investments are included in Note 6.12 under Long Term Investments.

National Botanic Garden of Wales

Following the May 2022 Local Government Elections, the Cabinet Member for Rural Affairs and Planning Policy took up the role as a trustee of the National Botanic Garden of Wales. During the year, the Council made payments of £87.5k for supplies and services received.

Cartrefi Croeso Cyfyngedig

Cartrefi Croeso Cyfyngedig is a housing company wholly owned by Carmarthenshire County Council. In previous years, the company had three directors, appointed by the Chief Executive in consultation with the Leader of the Council. In September 2021, Cabinet agreed to bring in-house all projects under development by the company and implement the legal process for the company to cease trading but be retained as a "dormant" company. This process has now been effected, all directors have now resigned and been replaced by the Council's Head of Housing for administrative purposes only.

During the year Cartrefi Croeso decreased the balance of expenditure funded by the council by £2k. The revised balance outstanding to the Council at 31st March was £607k.

Llesiant Delta Wellbeing

Llesiant Delta Wellbeing is a company set up in 2017/18 to expand and grow the Careline service which is wholly owned by Carmarthenshire County Council. The Council exercises shareholder reserved matters through a shareholder governance group, which includes members of the Corporate Management Team, Cabinet Members and other Councillors.

A summary of Carmarthenshire County Council's transactions with Llesiant Delta Wellbeing is set out below:

	2021-22	2022-23
	£'000	£'000
Expenditure	4,942	6,358
Income	344	951
	2022	2023
Balances outstanding at 31st March:	£'000	£'000
Creditor	567	2,274
Debtor	104	629

Expenditure includes payment to Llesiant Delta Wellbeing for the provision of Careline Services to the Council, both for its own citizens and in fulfilment of contractual obligations which the Council has with third party customers, delivery of CONNECT project within the West Wales Care Partnership Regional Integration Fund as well as other projects with local partners.

Income includes the agreed cost of support services provided to Llesiant Delta Wellbeing provided by Council employees.

During the year, the company grew its Delta Connect activity which is grant funded via the West Wales Care Partnership hosted by the council.

Members' Interests

The Authority has arrangements in place requesting Members and Officers to identify and disclose related party transactions.

Members of the Council have direct control over the Council's financial and operating policies. The total of Members' allowances paid in 2022/23 is shown in Note 6.31.

The Authority paid grants totalling £119k to organisations in which seventeen members had an interest. The grants were made with proper consideration of declarations of interest. The relevant members did not take part in any discussion or decision relating to the grants.

Officers' Interests

Chief Executive

A close family member of the Chief Executive is working with W B Griffiths & Sons. During 2022/23, the Authority spent a total of £303k with the contractor (£601k in 2021/22). There was no outstanding creditor balance as at 31st March 2023 (£44k as at 31st March 2022).

Director of Community Services

From 1st April 2022, a close family member of the Director of Community Services became part of the Senior Management Team of Partneriaeth, which provides education services to Carmarthenshire. Details of Carmarthenshire's share of the Jointly Controlled Operation can be found in note 6.37 to the accounts.

6.37 Jointly Controlled Operations & Other Similar Arrangements**Wales Pension Partnership (WPP)**

A Wales Investment Pool Operator has been appointed by the Wales Pension Partnership to manage the investments and the reduction of investment management expenses for all eight Wales pension funds. Carmarthenshire County Council is the Host Authority to provide administrative and secretarial support and implement decisions made by the Joint Governance Committee of the Wales Pension Partnership. The Director of Corporate Services is also the Responsible Finance Officer of the Wales Pension Partnership. Similarly, the Council's Monitoring Officer is also the Monitoring Officer of the Wales Pension Partnership.

The Council charged the Wales Pension Partnership an amount of £151k (£147k in 2021/22) in respect of administration and support during 2022/23.

	WPP
	2022-23
	Total
	£'000
Expenditure	1,264 *
Income	(1,264)
(Surplus)/Deficit for the year	0
Current Assets	730
Current Liabilities	(730)
Total assets less liabilities	0

* Expenditure is shared equally between the eight LGPS Funds. The exception is when an External Advisor provides a service for specific LGPS Funds within the pool, these additional costs are shared equally between the respective Funds. The eight LGPS funds are:

Cardiff & Vale of Glamorgan Pension Fund
 City and County of Swansea Pension Fund
 Clwyd Pension Fund
 Dyfed Pension Fund
 Greater Gwent Pension Fund
 Gwynedd Pension Fund
 Powys Pension Fund
 Rhondda Cynon Taf Pension Fund

Partneriaeth (formerly ERW)

Partneriaeth is an alliance of local authorities in South West Wales working to improve the standards of education of children and young people with the region, and is the successor organisation following the decision to dissolve ERW, its predecessor. The decision to establish Partneriaeth was taken in July 2020 and it was formally established April 2022 and operational from September 2021:

At the time of publication, the 2022/23 figures are not yet available.

	ERW	
	2021-22	
	Total	CCC Share
	£'000	£'000
Expenditure	(501)	(160)
Income	(390)	(124)
Net Pensions Interest	6	2
(Surplus)/Deficit for the year	<u>(885)</u>	<u>(282)</u>
Current Assets	4,955	1,580
Current Liabilities	(3,320)	(1,059)
Long Term Liabilities	(641)	(204)
Total assets less liabilities	<u>994</u>	<u>317</u>
Reserves	<u>(994)</u>	<u>(317)</u>
Total Financing	<u>(994)</u>	<u>(317)</u>

Swansea Bay City Region (SBCR)

The Swansea Bay City Deal is a £1.3bn investment in 9 major projects across the Swansea Bay City Region – which is made up of Carmarthenshire, Neath Port Talbot, Pembrokeshire and Swansea.

The Swansea Bay City Deal is being led by the four regional local authorities through a Joint Committee Agreement, together with non-voting partners - Swansea Bay and Hywel Dda University Health Boards, Swansea University, the University of Wales Trinity Saint David.

Detailed below is a draft summary of the Income and Expenditure Account and Balance Sheet for the year ended 31st March 2023:

	SBCR	
	2022-23	
	Total	
	£'000	
Expenditure	1,590	
Income	<u>(1,523)</u>	
(Surplus)/Deficit for the year	<u>67</u>	
Current Assets	57,134	
Current Liabilities	<u>(5,957)</u>	
Total assets less liabilities	<u>51,177</u>	
Reserves	<u>51,177</u>	
Total Financing	<u>51,177</u>	

As per the Agreement the Council contributes £50k per annum to support the central and administrative functions of the programme.

West Wales Crematorium (Parc Gwyn, Narberth)

During 2020/21, it came to light that the Authority retains a financial stake in the West Wales Crematorium, operated by Pembrokeshire County Council. Based on a believed 14% share, the surplus accrued which is due to Carmarthenshire County Council is estimated at £230k. For the sake of prudence, this value has not been included within the assets recognised on Carmarthenshire's balance sheet.

South West Wales Corporate Joint Committee

The Local Government and Elections (Wales) Act 2021 ("the LGE Act") created the framework for a consistent mechanism for regional collaboration between local government, namely Corporate Joint Committees (CJCs).

The South West Wales Corporate Joint committee (SWWCJC) is intended to enable selected functions to be delivered more effectively and strategically at a regional level, making more efficient use of valuable resources. The SWWCJC has functions relating to strategic development planning and regional transport planning. They are also able to do things to promote the economic well-being of their areas. The SWWCJC was formally established on the 13th January 2022.

On 25th January 2022 the SWWCJC approved the 2022/23 budget which was set at £575,411 with a levy from each of the constituent authorities: Carmarthenshire, Neath Port Talbot, Pembrokeshire and Swansea. In respect of some functions, both Pembrokeshire National Park and Brecon Beacons National Park are also members.

Detailed below is a draft summary of the Income and Expenditure Account and Balance Sheet for the year ended 31st March 2023:

	SWWCJC
	2022-23
	Total
	£'000
Expenditure	190
Income	(575)
(Surplus)/Deficit for the year	<u>(385)</u>
Current Assets	367
Current Liabilities	18
Total assets less liabilities	<u>385</u>
Reserves	385
Total Financing	<u>385</u>

6.38 Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the Authority, the expenditure results in an increase in the Capital Financing Requirement (CFR), a measure of the capital expenditure incurred historically by the Authority that has yet to be financed. The CFR is analysed in the second part of this note.

	2021-22	2022-23
	£'000	£'000
Capital Investment		
Property, Plant and Equipment	63,808	77,498
Infrastructure	11,527	17,759
Investment Properties	1,397	12
Heritage Assets	0	95
Long Term Loans	0	144
Revenue Expenditure Funded from Capital under Statute	6,008	4,689
	<u>82,740</u>	<u>100,197</u>
Sources of Finance		
Capital Receipts	1,059	274
Government grants and other contributions	56,574	52,715
Grants unapplied reserve	6,711	15,992
Sums set aside from revenue	4,539	3,119
Direct revenue contributions	7,498	11,229
Borrowing	6,359	16,868
	<u>82,740</u>	<u>100,197</u>
Opening Capital Financing Requirement	503,887	493,633
Explanation of Movements in Year		
Increase in underlying need to borrow (supported by government financial assistance)	3,066	2,935
Increase in underlying need to borrow (unsupported by government financial assistance)	(13,320)	(922)
Increase/(decrease) in Capital Financing Requirement	<u>(10,254)</u>	<u>2,013</u>
Closing Capital Financing Requirement	<u>493,633</u>	<u>495,646</u>

6.39 Leases**Authority as Lessee***Operating Leases*

The Authority leases in property under operating leases for the following purposes:

- for the provision of community services, such as sports facilities, tourism services and community centres
- for economic development purposes to provide suitable affordable accommodation for local businesses.

The future minimum lease payments due under non-cancellable leases in future years are:-

	2021-22 £'000	2022-23 £'000
Not later than one year	599	696
Later than one year and not later than five years	1,889	2,097
Later than five years	<u>2,953</u>	<u>3,303</u>
	<u>5,441</u>	<u>6,096</u>

The expenditure charged to the Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

	2021-22 £'000	2022-23 £'000
Minimum Lease payments	1,005	922

Authority as Lessor*Operating Leases*

The Authority leases out property under operating leases for the following purposes:

- for the provision of community services, such as sports facilities, tourism services and community centres
- for economic development purposes to provide suitable affordable accommodation for local businesses.

The income credited to the Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

	2021-22 £'000	2022-23 £'000
Not later than one year	1,452	1,427
Later than one year and not later than five years	3,464	3,602
Later than five years	22,985	24,714
	<u>27,901</u>	<u>29,743</u>

The minimum lease payments receivable do not include rents that are contingent on events taking place after the lease was entered into.

In 2022/23 £5,866 contingent rents were receivable by the Authority (£4,807 in 2021/22).

The Authority also holds various capital assets, principally vehicles, plant and office equipment financed under the terms of operating leases and accounted for as such, the rentals being charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement.

6.40 Impairment Losses

An assessment has been made at the year-end which indicates that there are no instances of impairment to the Authority's assets.

6.41 Pensions Schemes Accounted for as Defined Contribution Schemes

Teachers employed by the Authority are members of the Teachers' Pension Scheme, administered by the Department for Education. The Scheme provides teachers with specified benefits upon their retirement, and the Authority contributes towards the costs by making contributions based on a percentage of members' pensionable salaries.

The scheme is technically a multi-employer defined benefit scheme. However it is unfunded and the Department for Education uses a notional fund as the basis for calculating the employers' contribution rate paid by local authorities. Valuations of the notional fund are undertaken every four years.

The Authority is not able to identify its share of underlying financial position and performance of the Scheme with sufficient reliability for accounting purposes. For the purposes of this Statement of Accounts, it is therefore accounted for on the same basis as a defined contribution scheme.

In 2022/23, £16.5m was payable by Carmarthenshire County Council to the Department for Education in respect of teachers' pension costs, which represents 23.68% of teachers and lecturers pensionable pay. The figures for 2021/22 were £15.7m and 23.68%. There was £1.4m remaining payable at year-end. The contributions due to be paid in the next financial year are estimated to be £16.9m.

In addition, the County Council is responsible for all pension payments relating to added years it has awarded together with the related increases. In 2022/23 these amounted to £0.3m.

The Authority is responsible for the costs of any additional benefits awarded upon early retirement outside of the terms of the Teachers' scheme. These benefits are fully accrued in the pensions liability described above.

6.42 Defined Benefit Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the Authority makes contributions towards the cost of post employment benefits. Although these benefits will not actually be payable until employees retire, the Authority has a commitment to make the payments. Liabilities for these payments need to be disclosed at the time employees earn their future entitlement.

The Dyfed Pension Fund (the Fund) is a member of the Local Government Pension Scheme (LGPS). It is administered by Carmarthenshire County Council and is a funded defined benefit scheme, meaning that the Authority and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets.

The Dyfed Pension Fund is operated under the regulatory framework for the Local Government Pension Scheme and the governance of the scheme is the responsibility of the Dyfed Pension Fund Panel. Policy is determined in accordance with the Pensions Fund Regulations. The investment managers of the fund are appointed by the Committee and are advised by an Independent Investment Adviser and officers of Carmarthenshire County Council.

The principal risks to the Authority of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (i.e. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge to the General Fund and Housing Revenue Account the amounts required by statute as described in the accounting policies note.

Discretionary Post-retirement Benefits

Discretionary post-retirement benefits on early retirement are an unfunded defined benefit arrangement, under which liabilities are recognised when awards are made. There are no plan assets built up to meet these pension liabilities.

Transactions relating to Post-employment Benefits

The cost of retirement benefits is recognised in the Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge that is required to be made against council tax is based on the cash payable in the year, so the real cost of post employment/retirement benefits is reversed out of the Comprehensive Income and Expenditure Statement via the Movement in Reserves Statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement and Movement in Reserves Statement during the year:

	2021-22 £'000	2022-23 £'000
Comprehensive Income and Expenditure Statement		
Cost of Services:		
Current Service Cost	66,412	64,489
Past Service Costs	40	68
Settlements and Curtailments	166	162
Financing and Investment Income and Expenditure		
Net Interest Expense	12,090	13,486
Total Post Employment Benefit charged to the Surplus or Deficit on the Provision of Services	78,708	78,205
Other Post Employment Benefit charged to the Comprehensive Income and Expenditure Statement		
Remeasurement of the net defined benefit liability comprising:		
Return on plan assets	(65,694)	81,768
Experience gain on liabilities	4,638	128,850
Actuarial gains and losses arising on changes in demographic assumptions	(14,725)	(52,697)
Actuarial gains and losses arising on changes in financial assumptions	(33,099)	(768,354)
Total Post Employment Benefit charged to the Comprehensive Income and Expenditure Statement	(30,172)	(532,228)
Movement in Reserves Statement		
Reversal of net charges made to the Surplus or Deficit for Provision of Services for Post Employment Benefits in the accordance with the code	(78,708)	(78,205)
Actual amount charged against the Council Fund Balance for pensions in the year:		
Employers' Contributions payable to Scheme	28,180	30,585

Assets and Liabilities in Relation to Post-employment Benefits**Carmarthenshire County Council**

Change in plan assets during year to 31 March 2023:

	2021-22	2022-23
	£'000	£'000
Balance as at 1 April	1,304,924	1,392,785
Interest on plan assets	27,355	39,698
Experience gain on assets	65,694	(81,768)
Administration expenses	(617)	(609)
Settlements	0	0
Employer contributions	28,180	30,585
Contributions by scheme participants	8,931	9,844
Benefits paid	(41,682)	(44,143)
Balance as at 31 March	<u>1,392,785</u>	<u>1,346,392</u>

Change in benefit obligation during year to 31 March 2023:

	2021-22	2022-23
	£'000	£'000
Balance as at 1 April	(1,865,382)	(1,894,891)
Current Service Cost	(66,412)	(64,489)
Interest cost	(38,828)	(52,575)
Contributions by scheme participants	(8,931)	(9,844)
Experience gain on liabilities	(4,638)	(128,850)
Actuarial gains and losses arising on changes in demographic assumptions	14,725	52,697
Actuarial gains and losses arising on changes in financial assumptions	33,099	768,354
Curtailments	(166)	(162)
Settlements	0	0
Benefits paid	41,682	44,143
Past service costs	(40)	(68)
Balance as at 31 March	<u>(1,894,891)</u>	<u>(1,285,685)</u>
Net Scheme (Liabilities)/Assets	<u>(502,106)</u>	<u>60,707</u>

The Dyfed Pension Fund assets comprised:

		Quoted	31 March 2022	31 March 2023
			£'000	£'000
Equities	UK	Yes	260,731	256,891
	Global	Yes	433,156	550,001
	US	Yes	91,088	0
	Canada	Yes	6,128	0
	Japan	Yes	53,483	47,528
	Pacific Rim	No	2,228	0
	Emerging Markets	No	109,751	108,519
	European ex UK	Yes	50,001	38,641
Bonds	UK Index linked	Yes	18,524	7,271
	Global Credit	Yes	110,587	95,325
Property	Property Funds	No	182,037	181,090
Alternatives	SAIF	No	51,394	51,432
Cash	Cash accounts	Yes	23,677	9,694
Total			<u>1,392,785</u>	<u>1,346,392</u>

Scheme History

	2018-19	2019-20	2020-21	2021-22	2022-23
	£'000	£'000	£'000	£'000	£'000
Present value of liabilities in the Local Government Pension Scheme	(1,527,290)	(1,559,351)	(1,865,382)	(1,894,891)	(1,285,685)
Fair value of assets in the Local Government Pension Scheme	1,121,653	1,031,889	1,304,924	1,392,785	1,346,392
Surplus/(deficit) in the scheme	<u>(405,637)</u>	<u>(527,462)</u>	<u>(560,458)</u>	<u>(502,106)</u>	<u>60,707</u>

The assets show the underlying commitments that the Authority has in the long-run to pay post-employment benefits. The total net asset of £61m has an impact on the net worth of the Authority as recorded in the balance sheet.

The total contributions expected to be made to the Local Government Pension Scheme by the Authority in the year to 31st March 2024 is £27.8m.

Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, returns on investments, future inflation etc. The Fund's assets and liabilities within the Balance Sheet and the current and past service costs included within the Comprehensive Income and Expenditure Statement have been assessed by Mercer Ltd, an independent firm of actuaries, estimates for the Fund being based on the latest full valuation of the scheme as at 31st March 2022.

The main assumptions used in its calculations are shown below:

	2021-22	2022-23
	%	%
Financial Assumptions:		
Rate of CPI inflation	3.3	2.7
Rate of increase in salaries	4.8	4.2
Rate of increase in pensions	3.4	2.8
Rate for discounting Fund liabilities	2.8	4.8
	2021-22	2022-23
	%	%
Mortality assumptions:		
Longevity at 65 for current pensioners:		
Men	23.0	21.9
Women	24.9	24.1
Longevity at 65 for future pensioners:		
Men	24.4	23.3
Women	27.1	26.0

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. The sensitivity analysis below has been determined based on reasonable possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all the other assumptions remain constant. The assumptions in longevity, for example, assume that life expectancy increases or decreases for men and women. In practice, this is unlikely to occur, and changes in some of the assumptions may be interrelated. The estimations in the sensitivity analysis have followed the accounting policies for the scheme, i.e. on an actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

	<u>Impact on the Defined Benefit Obligation of the</u>	
	<u>Increase in assumption</u> £'000	<u>Decrease in assumption</u> £'000
Longevity (increase or decrease of 1 year)	26,436	(26,436)
Rate of inflation (increase or decrease by 0.25% p.a.)	56,265	(56,265)
Rate of increase in salaries (increase or decrease by 0.25% p.a.)	10,193	(10,193)
Rate of increase in pensions (increase or decrease by 0.25% p.a.)	56,265	(56,265)
Rate for discounting scheme liabilities (increase or decrease by 0.5% p.a.)	(103,877)	103,877

6.43 Contingent Liabilities

The Authority acts as a collection agent on behalf of Dwr Cymru in respect of Housing Revenue Account (HRA) Tenants water and sewerage charges. In return for this service the Authority has received a commission which has been treated as an income stream to the HRA. The treatment of this arrangement has been called in to question due to a Court ruling during 2015/16 (Kim Jones versus London Borough of Southwark) which ruled that Local Authorities collecting water rates via the HRA were doing so as a water supplier and not as an agent of the water supplier. Traditionally this has been viewed as an agency arrangement, but the Court ruling concludes that the Authority concerned was acting as a water supplier, which has significant financial implications for those affected, both in terms of the agency fee and where action has been taken against rent arrears that could be deemed to include water rates. As at 31st March 2023 we have not received any correspondence relating to potential claims. However, to reinforce even further that the Authority is collecting these monies as agents for Dwr Cymru and avoid the possibility of future legal challenges, the Authority has entered into a new agreement with the water supplier which ensures that it is acting as an agent.

Whilst the Authority purchases a range of insurance cover, part of the risk remains with the Authority through the acceptance of "Policy Excesses" and the setting of "Indemnity Limits". On Liability and Property Policies there is a "Stop Loss" which is the aggregate maximum exposure that the Authority could face provided the Indemnity Limit is not breached. The Indemnity Limit is set by the Insurer and is the maximum exposure that they are contracted to cover.

A number of insurance claims have been registered but not yet finalised. Where it is probable that costs will fall on the authority, expenditure has been recognised in the Comprehensive Income and Expenditure Statement and as a movement in the Insurance Provision (see note 6.20). It is possible that the Authority may incur costs relating to other registered claims or to claims that have yet to be submitted. Funds have been set aside in an Insurance Reserve (see note 6.22) for this purpose.

At the year-end there were a small number of employment claims against the authority that were unresolved. It is not possible to reliably estimate either the likelihood or value to the authority. No provision has therefore been made in these financial statements.

In November 2020, there was a court ruling regarding Guaranteed Minimum Pension (GMP) Equalisation. The court ruled that scheme trustees are required to revisit past Cash Equivalent Transfer Values (CETV's) to ensure GMP equalisation. This may result in additional top-ups where GMP equalisation means that members did not receive their full entitlement. For public service pension schemes, Government Actuary's Department

expect that this ruling will be taken forward on a cross scheme basis and will need legal input. This may require revisiting past CETV cases for members with State Pension age after 5 April 2016 and who took a CETV from the scheme before CETV was equalised. Whilst it is expected to represent a relatively small uplift for a relatively small subset of members, it is not possible to reliably estimate the likely costs. As such, no liability has been recognised in these financial statements.

6.44 Financial Instruments

Disclosure Notes for Financial Liabilities, Financial Assets and Risk

Financial Instruments Balances

The borrowings and investments disclosed in the Balance Sheet include the following categories of financial instruments:

	Long Term		Current	
	31 March 2022 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2023 £'000
Financial liabilities (principal amount)	390,568	400,122	10,168	10,447
Accrued Interest	0	0	2,625	2,554
Other accounting adjustments	113	112	0	0
Financial liabilities at amortised cost				
Total borrowings	390,681	400,234	12,793	13,001
Loans and receivables (principal amount)	0	0	85,500	62,500
Accrued Interest	0	0	0	0
Investments at amortised cost	0	0	85,500	62,500
Equity at Fair Value through other comprehensive income				
Unquoted equity investment at cost	1,107	1,071	0	0
Total investments	1,107	1,071	85,500	62,500

Financial Instruments Gains/Losses

The gains and losses recognised in the Comprehensive Income and Expenditure Statement in relation to financial instruments are made up as follows:

	Financial Liabilities		Financial Assets		Totals	
	Liabilities measured at amortised cost		Loans and Receivables at amortised cost			
	2021-22 £'000	2022-23 £'000	2021-22 £'000	2022-23 £'000	2021-22 £'000	2022-23 £'000
Interest expense	(16,676)	(16,416)	0	0	(16,676)	(16,416)
Impairment losses	0	0	0	0	0	0
Interest payable and similar charges	(16,676)	(16,416)	0	0	(16,676)	(16,416)
Interest Income	0	0	304	3,196	304	3,196
Interest and investment income	0	0	304	3,196	304	3,196
Net gain/(loss) for the year	(16,676)	(16,416)	304	3,196	(16,372)	(13,220)

Employee Car Loans

The authority makes loans for car purchase to employees in the authority who are in posts that require them to drive regularly on the authority's business. Interest is charged at 1% above base rate on the loans.

Employee Car Loans	31 March	31 March
	2022	2023
	£'000	£'000
Opening Balance	48	37
New Loans	17	0
Loans repaid	(28)	(20)
Closing Balance	37	17

Fair value of Assets and Liabilities carried at Amortised Cost

Financial liabilities and financial assets represented by loans and receivables are carried on the balance sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that take place over the remaining life of the instruments, using the following assumptions:

- For loans from the Public Works Loans Board (PWLB) and other loans payable, premature repayment rates from the PWLB have been applied to provide the fair value under PWLB debt redemption procedures;

- For loans receivable prevailing benchmark market rates have been used to provide the fair value;
- Where an instrument has a maturity of less than 12 months or is a trade or other receivable the fair value is taken to be the principal outstanding or the billed amount;
- The fair value of trade and other receivables is taken to be the invoiced or billed amount.

The fair values calculated are as follows:

	31 March 2022		31 March 2023	
	Carrying amount	Fair Value	Carrying amount	Fair Value
	£'000	£'000	£'000	£'000
PWLB Debt	390,171	561,998	400,098	420,616
Non - PWLB debt	13,304	13,915	13,137	10,889
Total Financial Liabilities	403,475	575,913	413,235	431,505

The fair value is greater than the carrying amount because the Authority's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the rates available for similar loans in the market at the balance sheet date.

	31 March 2022		31 March 2023	
	Carrying amount	Fair Value	Carrying amount	Fair Value
	£'000	£'000	£'000	£'000
Money market loans < 1year	85,525	85,525	62,935	62,935
Money market loans > 1year	0	0	0	0
Total investments	85,525	85,525	62,935	62,935
Trade Debtors	26,329	26,329	30,652	30,652
Total Loans and Receivables	111,854	111,854	93,587	93,587

The fair values for financial liabilities have been determined by reference to the Public Works Loans Board (PWLB) redemption rules and prevailing PWLB redemption rates as at each balance sheet date, and include accrued interest. The fair values for non-PWLB debt have also been calculated using the same procedures and interest rates and this provides a sound approximation for fair value for these instruments.

The fair values for loans and receivables have been determined by reference to similar practices, as above, which provide a reasonable approximation for the fair value of a financial instrument, and include accrued interest. The comparator market rates prevailing have been taken from indicative investment rates at each balance sheet date. In practice rates will be determined by the size of the transaction and the counterparty, but it is impractical to use these figures, and the difference is likely to be immaterial.

The fair value of Public Works Loan Board (PWLB) loans of £420.616m measures the economic effect of the terms agreed with the PWLB compared with estimates of the terms that would be offered for market transactions undertaken at the Balance Sheet date. The difference between the carrying amount and the fair value measures the additional interest that the Authority will pay over the remaining terms of the loans under the agreements with the PWLB, against what would be paid if the loans were at prevailing market rates, the PWLB redemption interest rates.

However, the Authority has a continuing ability to borrow at concessionary rates from the PWLB rather than from the markets. A supplementary measure of the additional interest that the Authority will pay as a result of its PWLB commitments for fixed rate loans is to compare the terms of these loans with the new borrowing rates available from the PWLB, the PWLB Certainty rates. If a value is calculated on this basis, the carrying amount of £400.098m would be valued at £370.750m.

The valuation of financial instruments has been classified into three levels according to the quality and reliability of information used to determine fair values.

- Level 1 Inputs – are unadjusted quoted prices in active markets for identical assets or liabilities that the authority can access at the measurement date
- Level 2 Inputs – are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- Level 3 Inputs – are unobservable inputs for the asset or liability

Fair Value of Financial Assets

Some of the Authority's financial assets are measured at fair value on a recurring basis and are described in the following table, including the valuation techniques used to measure them.

Financial assets measured at fair value

Recurring fair value measurements	Input level in fair value hierarchy	Valuation technique used to measure fair value	31 March 2022 £'000	31 March 2023 £'000
Fair Value through Other Comprehensive Income				
Equity shareholding in CWM Environmental Ltd	Level 3	At cost	329	329
Equity shareholding in Egni Sir Gar Cyfyngedig	Level 3	At cost	778	742
Total			1,107	1,071

Fair value hierarchy for financial assets and financial liabilities that are not measured at fair value.

Recurring fair value measurements using:	31 March 2022		31 March 2023	
	Other significant observable inputs (Level 2) £'000	Total £'000	Other significant observable inputs (Level 2) £'000	Total £'000
Financial Liabilities				
Financial liabilities held at amortised cost:				
PWLB	561,998	561,998	420,616	420,616
NON PWLB	13,915	13,915	10,889	10,889
Total	575,913	575,913	431,505	431,505
Financial assets				
Loans and Receivables	85,525	85,525	62,935	62,935
Total	85,525	85,525	62,935	62,935

Disclosure of Nature and Extent of Risk Arising from Financial Instruments

Key Risks

The Authority's activities expose it to a variety of financial risks, the key risks are:

- Credit risk – the possibility that other parties might fail to pay amounts due to the Authority;
- Liquidity risk – the possibility that the Authority might not have funds available to meet its commitments to make payments;
- Re-financing risk – the possibility that the Authority might be requiring to renew a financial instrument on maturity at disadvantageous interest rates or terms.
- Market risk - the possibility that financial loss might arise for the Authority as a result of changes in such measures as interest rates movements.

Overall Procedures for Managing Risk

The Authority's overall risk management procedures focus on the unpredictability of financial markets, and implementing restrictions to minimise these risks. The procedures for risk management are set out through a legal framework set out in the *Local Government Act 2003* and the associated regulations. These require the Authority to comply with the CIPFA Prudential Code, the CIPFA Treasury Management in the Public Services Code of Practice and Investment Guidance issued through the Act. Overall these procedures require the Authority to manage risk in the following ways:

- by formally adopting the requirements of the Revised editions of the CIPFA Prudential Code and the CIPFA Treasury Management Code of Practice.
- by the adoption of a Treasury Policy Statement and treasury management clauses;

- by approving annually in advance prudential indicators for the following three years limiting:
 - The Authority's overall borrowing;
 - Its maximum and minimum exposures to fixed and variable rates;
 - Its maximum and minimum exposures of the maturity structure of its debt;
 - Its maximum annual exposures to investments maturing beyond a year.
- by approving an investment strategy for the forthcoming year setting out its criteria for both investing and selecting investment counterparties in compliance with the Government Guidance;

These are required to be reported and approved at or before the Authority's annual Council Tax setting budget or before the start of the year to which they relate. These items are reported with the annual Treasury Management Policy and Strategy which outlines the detailed approach to managing risk in relation to the Authority's financial instrument exposure. Actual performance is also reported quarterly to Members. These policies are implemented by the Treasury and Pension Investments Section.

The annual Treasury Management Strategy which incorporates the prudential indicators was approved by Council on 2nd March 2022 and is available on the Authority website. The Authority stayed within the Authorised Limit and Operational Boundary during the year.

The Authority maintains written principles for overall risk management, as well as written policies covering specific areas, such as interest rate risk, credit risk, and the investment of surplus cash through Treasury Management Practices (TMPs). These TMPs are a requirement of the Code of Practice and are reviewed regularly.

Credit Risk

Investments

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the Authority's customers. This risk is minimised through the Annual Investment Strategy (which forms part of the Authority's Treasury Management Policy and Strategy Report), which requires that deposits are not made with financial institutions unless they meet identified minimum credit criteria, in accordance with the Fitch, Moody's and Standard & Poors Ratings Services. The Treasury Management Policy and Strategy report also imposes a maximum amount and time to be invested with a financial institution located within each category. Deposits are not made with banks and financial institutions unless they meet the minimum requirements of the investment criteria outlined above.

The annual Treasury Management Strategy sets out the Counterparty list and limits. Customers for goods and services are assessed, taking into account their financial position, past experience and other factors, with individual credit limits being set in accordance with internal ratings in line with parameters set by the council.

The Authority's maximum exposure to credit risk in relation to its investments in banks and building societies of £52k cannot be assessed generally as the risk of any institution failing to make interest payments or repay the principal sum will be specific to each individual institution. Recent experience has shown that it is rare for such entities to be unable to meet their commitments.

The following analysis summarises the Council's maximum exposure to credit risk on other financial assets, based on experience of default.

	Amount at 31 March 2023 £'000	Historical Experience of default %	Estimated maximum exposure to default £'000
<u>Deposits with banks and financial institutions</u>			
AAA rated counterparties	40,000	0.04	16.0
AA rated counterparties	60,000	0.02	12.0
A rated counterparties	48,500	0.05	24.0
Trade debtors	<u>30,652</u>	3.50	<u>1,073.0</u>
	<u>179,152</u>		<u>1,125.0</u>

No breaches of the Council's counterparty criteria occurred during the reporting period and the Council does not expect any other losses from non-performance by any of its counterparties in relation to deposits and bonds.

Trade Debtors

The trade debtors figure of £30.652m shown above includes £20.433m which is past its due date for payment. The past due amount can be analysed by age as follows:

	31st March 2022 £'000	31st March 2023 £'000
Less than three months	1,754	5,450
Three to six months	1,027	1,487
Six months to one year	2,525	2,018
More than one year	8,801	11,478
	<u>14,107</u>	<u>20,433</u>

The Council initiates a legal charge on property where, for instance, clients require the assistance of social services but cannot afford to pay immediately. The total collateral as at 31st March 2023 was £1.796m.

Liquidity Risk

The Authority has ready access to borrowings from the Money Markets to cover any day to day cash flow need, and whilst the PWLB provides access to longer term funds, it also acts as a lender of last resort to councils (although it will not provide funding to a council whose actions are unlawful). The Authority is also required to provide a balanced budget through the Local Government Finance Act 1992, which ensures sufficient monies are raised to cover annual expenditure. There is therefore no significant risk that it will be unable to raise finance to meet its commitments under financial instruments.

The Authority manages its liquidity position through the risk management procedures above (the setting and approval of prudential indicators and the approval of the treasury management policy and strategy), as well as through a comprehensive cash flow management system, as required by the Code of Practice. This seeks to ensure that cash is available when it is needed.

Refinancing and Maturity Risk

The Authority maintains a significant debt and investment portfolio. Whilst the cash flow procedures above are considered against the refinancing risk procedures, longer term risk to the Authority relates to managing the exposure to replacing financial instruments as they mature. This risk relates to both the maturing of longer term financial liabilities and longer term financial assets.

The approved prudential indicator limits for the maturity structure of debt and the limits placed on investments placed for greater than one year in duration are the key parameters used to address this risk. The Authority approved Treasury Management Policy and Strategy addresses the main risks and the Treasury Management Team addresses the operational risks within the approved parameters. This includes:

- monitoring the maturity profile of financial liabilities and amending the profile through either new borrowing or the rescheduling of the existing debt; and
- monitoring the maturity profile of investments to ensure sufficient liquidity is available for the Authority's day to day cash flow needs, and the spread of longer term investments provide stability of maturities and returns in relation to the longer term cash flow needs.

The maturity analysis of financial liabilities is shown below together with the maximum and minimum exposures.

	2021-22			2022-23		
	Approved Maximum Limit	Approved Minimum Limit	31st March 2022 £'000	Approved Maximum Limit	Approved Minimum Limit	31st March 2023 £'000
	%	%		%	%	
Less than one year	15	0	13,793	15	0	10,844
Between one and two years	15	0	7,290	15	0	11,447
Between two and five years	50	0	27,841	50	0	24,685
Between five and ten years	50	0	36,616	50	0	34,451
More than ten years	50	0	317,935	50	0	331,809
			403,475			413,236

The maturity analysis of financial assets is as follows:

	2021-22 £'000	2022-23 £'000
Less than one year	85,525	62,935
Greater than one year	0	0
	85,525	62,935

All trade and other payables are due to be paid in less than one year and trade debtors of £30.652m are not shown in the table above.

Market Risk

Interest rate risk - The Authority is exposed to interest rate movements on its borrowings and investments. Movements in interest rates have a complex impact on the Authority, depending on how variable and fixed interest rates move across differing financial instrument periods. For instance, a rise in variable and fixed interest rates would have the following effects:

- borrowings at variable rates – the interest expense charged to the Income and Expenditure Account will rise;
- borrowings at fixed rates – the fair value of the borrowing liability will fall (no impact on revenue balances);
- investments at variable rates – the interest income credited to the Income and Expenditure Account will rise; and
- investments at fixed rates – the fair value of the assets will fall (no impact on revenue balances).

Borrowings are not carried at fair value on the balance sheet, so nominal gains and losses on fixed rate borrowings would not impact on the Comprehensive Income and Expenditure Statement. However, changes in interest payable and receivable on variable rate borrowings and investments will be posted to the Income and Expenditure Account and effect the Council Fund Balance, subject to influences from Government grants. Movements in the fair value of fixed rate investments will be reflected in the Movements in Reserves Statement, unless the investments have been designated as Fair Value through the Income and Expenditure Account.

The Authority has a number of strategies for managing interest rate risk. The Annual Treasury Management Policy and Strategy Report and the 5 year Capital Programme Report draws together the Authority's prudential indicators and its expected treasury operations, including an expectation of interest rate movements. From this Strategy a prudential indicator is set which provides maximum and minimum limits for fixed and variable interest rate exposure.

The risk of interest rate loss is partially mitigated by Government grant payable on financing costs.

If all interest rates had been 1% higher (with all other variables held constant) the financial effect would be:

	£'000
Increase in interest payable on variable rate borrowings	0
Increase in interest receivable on variable rate investments	(644)
Increase in Government grant receivable for financing costs	194
Impact on Surplus or Deficit on the Provision of Services	(450)
Share of overall impact debited to the HRA*	436
Decrease in fair value of fixed rate investment assets	0
Impact on Other Comprehensive Income and Expenditure	(14)

Decrease in fair value of fixed rate borrowings liabilities (no impact on the Surplus or Deficit on the Provision of Services or Other Comprehensive Income and Expenditure)	(54,428)
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The approximate impact of a 1% fall in interest rates would be as above but with the movements being reversed. These assumptions are based on the same methodology as used in the Note – Fair value of Assets and Liabilities carried at Amortised Cost

Price risk - The Authority, excluding the pension fund, does not invest in equity shares. It therefore has no exposure to loss arising from movements in price.

Foreign exchange risk - The Authority has no financial assets or liabilities denominated in foreign currencies. It therefore has no exposure to loss arising from movements in exchange rates.

6.45 Accounting Standards that have been issued but have not yet been adopted.

At the balance sheet date, there are no relevant standards or amendments to existing standards that have been published but not yet been adopted by the Code that will have any impact on the financial statements. However, the following detail on IFRS 16 – Leases has been provided for information purposes:

This Standard will affect the classification of operating and finance leases for lessees and will require local authorities to recognise all leases on their balance sheet as right-of-use assets with a corresponding lease liability representing the lessee's obligation to make lease payments for the asset. There are some exemptions for short-term and low value leases. The implementation of IFRS16 is deferred until 1st April 2024 which will impact the financial statements for year end 2024/25.

7 HOUSING REVENUE ACCOUNT (HRA)**7.1 HRA Income and Expenditure Statement**

2021-22 £'000		Note	2022-23 £'000
	Expenditure		
	Repairs and Maintenance		
4,262	- Responsive		4,879
4,108	- Planned/Cyclical		5,081
4,427	- Voids		4,467
9,647	Supervision and Management		11,615
1,428	Central Support Charges		1,530
660	Rents, Rates Taxes and other charges		645
1	Movement in the allowance for Bad Debts		335
(14,918)	Depreciation and Impairment of non current assets	8.7	24,825
	Revenue Expenditure funded from Capital under		
0	Statute		1
38	Debt Management Costs		39
<u>9,653</u>	Total Expenditure		<u>53,417</u>
	Income		
(41,739)	Dwelling rents	8.1	(43,505)
(121)	Non-Dwelling Rents		(128)
(28)	Leaseholders		(26)
(814)	Service Fees	8.2	(775)
(506)	Grants		(538)
(845)	Other Income		(577)
(340)	Commission - Water Rates	8.5	(394)
<u>(44,393)</u>	Total Income		<u>(45,943)</u>
	Net cost of HRA Services as included in the Comprehensive Income & Expenditure Statement		7,474
(34,740)			7,474
303	HRA services' share of Corporate and Democratic Core		315
(34,437)	Net (Income)/cost for HRA Services		7,789
	HRA Share of the operating income and expenditure included in the Comprehensive Income and Expenditure Statement		
0	(Gain) or loss on the sale of HRA Non Current		(3)
9,705	Interest Payable and similar charges		9,681
(18)	Interest and Investment Income		(353)
336	Net interest on the net defined benefit liability (asset)		490
(21,598)	Capital grants and contributions receivable		(10,429)
<u>(46,012)</u>	(Surplus) or Deficit for the year on HRA Services		<u>7,175</u>

7.2 Movement on the HRA Statement

The overall objectives for Movement on the HRA Statement and the general principles for its construction are the same as those generally for the Movement in Reserves Statement, into which it is consolidated. The statement takes the outturn on the HRA Income and Expenditure Statement and reconciles it to the surplus or deficit for the year on the HRA Balance, calculated in accordance with the requirements of the Local Government and Housing Act 1989.

2021-22		Note	2022-23	2022-23
£'000			£'000	£'000
(19,444)	Balance on the HRA at the end of the previous year			(21,895)
(46,012)	(Surplus) or deficit for the year on the HRA Income and Expenditure Account		7,175	
43,348	Adjustments between accounting basis and funding basis under statute	7.3	(2,417)	
(2,664)	Net Increase or (decrease) before transfers to or from reserves		4,758	
213	Transfers (to) or from reserves	7.4	139	
(2,451)	(Increase) or decrease in year on the HRA			4,897
(21,895)	Balance on the HRA at the end of the current year			(16,998)

7.3 Adjustments between accounting basis and funding basis under statute

2021-22		2022-23
£'000		£'000
0	Amortisation of Premiums and Discounts	0
(24)	Transfers to / (from) Accumulated Absences Account	(28)
0	Gain or loss on sale of HRA noncurrent assets	3
(1,451)	HRA share of contributions to or from the Pensions Reserve	(1,801)
3,624	Capital expenditure funded by the HRA	9,218
41,199	Transfer to / from the Capital Adjustment Account	(9,809)
43,348		(2,417)

7.4 Transfers to or (from) Earmarked Reserves

2021-22				2022-23		
£'000	£'000	£'000		£'000	£'000	£'000
Trfs from	Trfs to	Net		Trfs from	Trfs to	Net
(12)	225	213	Insurance Reserve	(54)	193	139
(12)	225	213		(54)	193	139

8 NOTES TO THE HRA INCOME AND EXPENDITURE STATEMENT**Introduction**

The Housing Revenue Account (HRA) is a record of revenue expenditure and income relating to an authority's housing stock. Its primary purpose is to ensure that expenditure on managing tenancies and maintaining dwellings is balanced by rents charged to tenants. Consequently, the HRA is a statutory account, ringfenced from the rest of the Council Fund, so that rents cannot be subsidised from council tax (or vice versa).

8.1 Gross Rent Income

This is the total rent income due for the year after allowance is made for voids etc. For 2022/23 this totalled £43.5m (£41.7m for 2021/22). At the 31st March 2023 2.83% of lettable properties were vacant (4.07% at 31st March 2022). Average rents were £93.82 a week in 2022/23 (£91.35 in 2021/22).

8.2 Charges for Services & Facilities

This represents the income of the Authority from charges for services and facilities etc in connection with the provision of houses and other property within the account.

8.3 Housing Stock

The Council was responsible for managing on average 9,234 dwellings during 2022/23 (9,152 in 2021/22). The stock at 31st March was as follows:

	2021-22	2022-23
Houses	5,044	5,135
Flats / Maisonettes / Bedsits	1,951	1,996
Bungalows	2,169	2,172
	9,164	9,303

The change in stock can be summarised as follows:

	2021-22	2022-23
Opening Stock as at 1 April	9,139	9,164
Sales	0	0
Demolitions/Deactivated	(19)	(3)
New Building/Acquisitions/Conversions	44	142
Closing Stock as at 31 March	9,164	9,303

8.4 Rent Arrears

	As at 31 March 2022 £'000	As at 31 March 2023 £'000
Arrears	2,267	2,644
Arrears as a percentage of Gross Rent Income	5.22%	5.87%

There is a 0.6% year on year increase of current tenants rent arrears as a percentage of gross collectable rent debit. Performance is outside margins of what is considered good

practice level (2%) at 3.6%. There is a 0.07% year on year increase in former tenants rent arrears as a percentage of gross collectable rent debit. This is 0.22% decrease after allowing for the £184k write-offs.

Provision for Bad Debts at 31st March 2023 was £1,176,162 for rent (£1,286,970 inclusive of water rates). The comparative figures for 2021/22 are £1,082,489 for rent (£1,185,640 inclusive of water rates).

8.5 Commission

The Authority collects water rates on behalf of Dwr Cymru Welsh Water and receives commission on the monies due. In 2022/23 this amounted to £394k (£340k in 2021/22) net of void loss on properties. The value of water rates was £3.5m in 2022/23 (£3.4m in 2021/22).

8.6 Capital Expenditure

Capital Expenditure in 2022/23 on HRA land and dwellings totalled £26.428m (£26.558m in 2021/22).

	2021-22	2022-23
	£'000	£'000
Funded by :		
Major Repairs Allowance	6,225	6,196
Borrowing	0	6,061
Capital Receipts - Sales of Dwellings/Land	0	386
External Funding	16,383	4,263
Section 106 Income	326	304
Direct Revenue Financing	3,624	9,218
	26,558	26,428
Spent on:		
Dwellings	25,655	25,785
Land	0	0
Other	903	643
	26,558	26,428

8.7 Depreciation

Depreciation and Impairment losses have been debited to the Income and Expenditure Statement in accordance with the general provisions of the Code and reversed out in the Movement on the HRA Balance. The depreciation charge has then been replaced with the HRA Minimum Revenue Provision via a credit from the Capital Adjustment Account to avoid having an effect on rent levels.

HRA dwellings are revalued on a 5 year cycle, which was last undertaken on the 1st April 2020. An exercise was undertaken as at the 31st of March 2023 to review whether the carrying amount was materially different from the current value at the year end. Adopting the Land Registry index which showed an increase of 3% for Carmarthenshire, resulted in a material change. This percentage has therefore been applied across all housing types.

Depreciation and Impairment Losses:

	2021-22	2022-23
	£'000	£'000
Depreciation	12,917	15,919
Revaluation losses & impairments	(27,835)	8,906
	<u>(14,918)</u>	<u>24,825</u>

Revaluation losses and impairments were incurred on:

	2021-22	2022-23
	£'000	£'000
Dwellings	(29,446)	5,270
Land	12	306
Other	1,599	3,330
	<u>(27,835)</u>	<u>8,906</u>

9 DYFED WELSH CHURCH FUND ACCOUNT

The Dyfed Welsh Church Fund is a scheme that mainly awards grants towards the costs of maintaining places of worship. However, registered charities which benefit residents may apply for help towards running costs, or the cost of a specific project or purchasing a piece of equipment. Besides nationally recognised charities, the Fund supports local charities responsible for providing recreational facilities or other services which are of benefit to the Community.

At Local Government Reorganisation 1996 the fund was split among the new Unitary Authorities with the amount available to each new authority being calculated on the following agreed percentages:

Carmarthenshire County Council	41%
Ceredigion County Council	25%
Pembrokeshire County Council	34%

It was agreed that Carmarthenshire County Council would take responsibility for administering the investment portfolio.

Carmarthenshire's balance of the fund as at 31st March 2023 was £1.847m (£2.021m as at 31st March 2022).

10 TRUST FUNDS 2022/23

The Authority operates trust funds for Education Services, Cultural Services and Social Services. These represent total net assets of £868k as at 31st March 2023 (£823k as at 31st March 2022).

11 SOCIAL CARE / CHILDREN'S SERVICES – SAFEKEEPING, SAFE CUSTODY, AMENITY FUNDS & STAFF BENEFIT ACCOUNTS**11.1 Residents Safekeeping**

People in residential homes are allowed a personal allowance payable to them each week. If the resident does not wish to spend all of this allowance in any given week, the balance is paid into the Residents Safekeeping account. The balance as at 31st March 2023 was £619,078 (£540,424 as at 31st March 2022) and this reflects the amount of personal allowances held by the Authority on behalf of its residents.

11.2 Safe Custody Accounts

The Communities Department maintains individual Safe Custody accounts for service users living in the community who are unable to deal with their financial affairs due to their mental incapacity. The Director of Communities is appointee with The Department of Work and Pensions for each of these service users. The balance as at 31st March 2023 was £1,759,748 (£1,377,581 as at 31st March 2022) and this reflects the amount of money held by the Authority on behalf of its service users.

11.3 Amenity Funds & Staff Benefit Accounts

Amenity funds represent funds held on behalf of establishments such as day centres, residential homes and children's centres/playgroups. Payments are for items purchased for the benefit of residents and clients of these establishments and the income is generated from donations and gifts etc from families of clients and bequests from the estates of deceased clients.

Staff Benefit Accounts represent funds held on behalf of staff working within particular establishments. Income is derived from donations received from families of clients and bequests from the estate of deceased clients. Payments are for items that benefit all staff working in a particular establishment.

The balance on these accounts at 31st March 2023 was £122,947 (£120,372 at 31st March 2022).

11.4 Managed Accounts – Direct payments

Direct Payments allow service users to receive cash payments from the local authority instead of care services. This can allow the service user more flexibility and control of their support package. Accounts are managed by a team in the Communities Department providing support services and advice to recipients of direct payments including managed banking, and payroll services for the Personal Assistants providing care.

The balance on 31st March 2023 was £2,901,864 on behalf of service users. The balance on 31st March 2022 was £3,220,154.

12 GLOSSARY OF TERMS

The following section attempts to explain the meaning of some of those technical terms that are used in the Statements. The section is split into General and those terms relating to the Pension Fund Accounts.

General

Accrual

An accrual is a sum shown in our accounts to cover income or expenditure for the accounting period that was not paid at the date of the balance sheet.

Assets Held for Sale

These are assets which are no longer being used to provide a service and are being actively marketed with the likelihood of sale being highly probable within 1 year.

Audit

An audit is an independent examination of our activities.

Balance

The surplus or deficit on any account at any point in time.

Balance Sheet

This is a statement of our assets, liabilities and other balances at the end of the financial year.

Bid Price

The price that a third party would pay the scheme in an arm's length transaction for the investment.

Billing Authority

A local authority responsible for collecting the council tax and non-domestic rates.

Budget

A budget is a spending plan, usually for the following financial year.

Capital Expenditure

Capital expenditure is spending on non-current assets such as Property, Plant and Equipment, Investment Properties and Heritage Assets. This would include the purchase or construction of new assets, together with subsequent expenditure on major maintenance or development work.

Capital Receipt

These are the sales proceeds from the disposal of land and buildings which are restricted in their use by statute. They can only be used to fund new capital expenditure or set aside to finance historic capital expenditure.

Council Fund

The main revenue fund of the local authority. Day to day spending on services is met from this fund.

Council Tax

The main source of local taxation to local authorities. Council tax is levied on households within its area by the Billing Authority and the proceeds are used to meet the Billing Authority's council tax requirement and to pay the precepting authorities.

Creditor

A creditor is someone to whom money is owed at the end of the financial year for work done, goods received or services rendered.

Current Assets

These are short-term assets that are available for the Authority to use in the following accounting year.

Current Liabilities

These are short-term liabilities that are due for payment by the Authority in the following accounting year.

Debtor

A debtor is someone who owes money to the Authority at the end of the financial year.

Depreciation

Depreciation is a method of allocating the cost of Property Plant and Equipment assets over their useful lives.

Direct Revenue Financing

Resources provided from an authority's revenue budget to finance the cost of capital projects.

Earmarked Reserves

These are reserves that have been set aside for a specific purpose.

Fees And Charges

Income raised by charging users of services for the facilities, e.g. charges for the use of leisure facilities, car parking, the collection of trade refuse etc.

Financial Year

This is the accounting period. For local authorities it starts on 1 April and finishes on 31st March in the following year.

Finance Leases

A means by which capital items are bought. (When the Authority uses finance leases it takes on most of the risks (and rewards) of owning the assets.)

Gross Expenditure

The total cost of providing the council's services before taking into account income, such as fees and charges for services etc.

Heritage Assets

Heritage Assets are defined as those that are held and maintained principally for their contribution to knowledge and culture.

Housing Benefit

An allowance to persons on low income (or none) to meet in whole or part their rent. Benefit is allowed or paid by local authorities but central government refunds part of the costs of the benefits and of the running costs of the service to local authorities. Benefit paid to the Authority's own tenants is known as 'rent rebate' and that paid to private sector tenants as 'rent allowance'.

Housing Revenue Account (HRA)

This account contains all our housing income and expenditure.

IFRS

International Financial Reporting Standard.

IFRIC

International Financial Reporting Interpretations Committee.

The above two are accounting standards which provide a guideline for financial accounting.

Investment Properties

These are properties that are being held solely to earn rentals or for capital appreciation or both, rather than for the provision of services

Liability

A liability is an amount due and payable at some time in the future.

Minimum Revenue Provision (MRP)

This is the amount the Authority has to set aside to repay loans.

National Non-Domestic Rates (NNDR)

The NNDR, or Business Rate, is the charge occupiers of business premises pay to finance part of local Authority spending. The NNDR is set by Government and is a percentage of the rateable values. The percentage is the same throughout Wales. The total collected is split among individual authorities in proportion to their adult populations.

Net Realisable Value

The selling price of the asset reduced by the relevant costs of selling it.

Operating Leases

A means by which capital items are bought.

These are leases where risks (and rewards) of ownership of the asset remain with the owner.

Pensions Assets/Liabilities (Notes to the Movement in Net Pension Liabilities)

The Current Service Costs - the value of the increase in liabilities for active members as a result of their service increasing by one year (i.e. from the start of the year to the end of the year), less any employee contributions.

Employer Contributions - The employer contributions are the amounts actually paid by the employer during the year. They include any amounts paid in respect of early retirement strains and any recharges in respect of compulsory added years benefits.

Past Service Costs - Past service costs arise when the employer makes a commitment to provide a higher level of benefit than previously promised, for example the creation of a pension benefit for a spouse where such a benefit did not previously exist or a grant of early retirement with added-on years of service.

Interest Costs - The interest cost is based on the discount rate and the present value of the scheme liabilities at the beginning of the period. Another way of viewing the "interest on liabilities" is the unwinding of 1 year's discounting in relation to the liabilities.

Interest on Pension Assets – This is the interest on assets held at the start of the period and cashflows occurring during the period, calculated using the discount rate at the start of the year.

Remeasurements (assets) – This is the return on plan assets net of administration expenses and interest income. It replaces actuarial gains and losses on assets. For the LGPS, any change as a result of reviewing an employer's allocation of assets as at an actuarial valuation will also be included within remeasurements.

Remeasurements (liabilities) – Remeasurements (liabilities) can be sub-divided into ‘Changes in actuarial assumptions’ and ‘Experience (gains) losses on liabilities’. ‘Changes in actuarial assumptions’ is not shown as its own separate entry but instead the changes in demographic and financial assumptions are shown separately.

Gains or Losses on Settlements or Curtailment - Where under the scheme rules the employees have the option to retire early or transfer out of the scheme, the resulting settlements and curtailments are allowed for in the normal demographic assumptions made by the actuary and any gains and losses arising are actuarial gains and losses. Losses arising on a settlement or curtailment not allowed for in the actuarial assumptions are measured at the date on which the employer becomes demonstrably committed to the transaction and recognised in the profit and loss account covering that date. Gains arising on a settlement or curtailment not allowed for in the actuarial assumptions are measured at the date on which all parties whose consent is required are irrevocably committed to the transaction and recognised in the profit and loss account covering that date.

Pension Fund

The fund maintained to meet pension payments on the retirement of participants.

Precepting Authorities

Those authorities which are not billing authorities, i.e. do not collect the council tax and non-domestic rates. For Carmarthenshire County Council the precepting authorities are Dyfed Powys Police and the Town & Community Councils.

Precepts

This is the amount that the Authority levy/pay to a Non-Billing Authority (for example a Community Council) so that it can cover its expenses (after allowing for its income).

Property, Plant and Equipment

These are assets with a physical substance that are held for use in the production or supply of goods and services, for rental to others (as part of a service) or for administrative purposes. Any asset included in this category is expected to be used for more than one financial year.

Provision

Provisions are amounts set aside for liabilities or losses which are likely or certain to be incurred, but the amounts or the dates on which they will arise are uncertain.

Prudential Code

The Prudential Code is a professional code of practice to support local authorities in making capital investment decisions.

Public Works Loan Board (PWLB)

This is a Government agency that provides longer-term loans to local authorities. It charges interest rates only slightly higher than those at which the Government itself can borrow.

Reserve

Reserves are amounts set aside that do not fall within the definition of provisions and include general reserves (or ‘balances’) which every Authority must maintain as a matter of prudence.

Revenue Account

This is an account that records our day-to-day spending and income on items such as salaries and wages, running costs of services and the financing of capital expenditure.

Revenue Support Grant

The main grant paid by Welsh Government to support the local authority budget.

Securities

These are investments such as stocks, shares and bonds.

SeRCoP

Service Reporting Code of Practice - establishes proper practices with regard to consistent financial reporting for services – all local authorities in the United Kingdom are expected to adopt its mandatory requirements and detailed recommendations. It is also expected that CIPFA members will comply with all the discretionary requirements of SeRCoP as it defines best practice in terms of financial reporting.

Inventories

Inventories are raw materials purchased for day-to-day use. The value of those items not used at the end of the financial year is shown within current assets in the balance sheet.

Subjective Analysis

An analysis of income and expenditure according to type. Such expenditure headings include employee, premises and transport expenses. Income includes government grants and fees and charges.

Variance

The difference between actual expenditure and budget - expressed in cash or percentage terms.

Wales Audit Office (Audit Wales)

An independent body lead by the Auditor General for Wales who is responsible for the appointment of external auditors to local authorities.

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO
14 Gorffennaf 2023**

Datganiad Cyfrifon Cronfa Bensiwn Dyfed Cyn-archwilio 2022-23

**Y Pwyllgor Llywodraethu ac Archwilio i dderbyn Datganiad
Cyfrifon Cronfa Bensiwn Dyfed Cyn-archwilio 2022-23**

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:
Derbyn Datganiad Cyfrifon Cronfa Bensiwn Dyfed Cyn-archwilio 2022-23

Y Rhesymau:

Cydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014 (fel y diwygiwyd 2018).

Angen i'r Cabinet wneud penderfyniad Amherthnasol

Angen i'r Cyngor wneud penderfyniad Amherthnasol

YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:- Amherthnasol

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Enw'r Gyfarwyddwr:

Chris Moore

Awdur yr Adroddiad:

Chris Moore

Swyddi:

Cyfarwyddwr Gwasanaethau
Corfforaethol,
Cyngor Sir Gâr

Rhifau ffôn:

01267 224120

Cyfeiriadau E-bost:

CMoore@sirgar.gov.uk

EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
14 July 2023

Pre-Audit Dyfed Pension Fund Accounts 2022-23

The Pre-Audit Dyfed Pension Fund Accounts for 2022-23 is attached.

This Statement brings together all the financial transactions of the Dyfed Pension Fund for the year, and also details the Dyfed Pension Fund assets and liabilities as at the 31st March 2023.

The Net Assets of the Fund decreased by £100.1m from 2021-22 to 2022-23 mainly due to the decrease in market value of the investment assets.

In relation to expenditure, Benefits Payable and Transfers Out increased by £8m to £103.95m. In relation to income, Contributions and Transfers In increased by £7.7m to £100.9m.

Total membership of the Fund increased by 1,820 from 52,735 in 2021-22 to 54,555 in 2022-23 an increase of 3.45%

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: **C Moore**

Director of Corporate Services

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

1. Legal

Compliance with the Accounts and Audit Regulations 2014 (as amended 2018).

2. Finance

Closing Net Assets of the Fund were £3,142.5m. This was made up of Investment Assets £3,109.6m, Cash Deposits £27.1m, Current Assets £11.2m and Current Liabilities (£5.4m).

CONSULTATIONS

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

Signed: C Moore

Director of Corporate Services

1. Scrutiny Committee request for pre-determination	N/A
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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

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	N/A
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**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

THERE ARE NONE

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

PRE-AUDIT DYFED PENSION FUND STATEMENT OF ACCOUNTS 2022-23

NARRATIVE REPORT

The Dyfed Pension Fund accounts are set out on the following pages and provide information about the financial position, performance and financial adaptability of the Fund for the year 2022-23. They show the results of the stewardship of management, that is, the accountability of management for the resources entrusted to it, and of the disposition of its assets at the period end.

The accounts are prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23 (the "Code"), which is based upon International Financial Reporting Standards (IFRS), as amended for the public sector. Reference is also made to the Financial Reports of Pension Schemes – A Statement of Recommended Practice published by the Pensions Research Accountants Group (PRAG) where it is felt that these disclosures provide more sufficient detail.

The main accounts and reports contained within this Statement of Accounts are as follows:

- The Fund Account
- The Net Assets Statement
- The Statement by the Consulting Actuary

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Authority's Responsibilities

The Authority is required:

- To make arrangements for the proper administration of the pension fund's affairs and to secure that one of its officers has the responsibility for the administration of these affairs. In this Authority, that officer is the Director of Corporate Services;
- To manage the pension fund affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- To approve the Statement of Accounts

The Director of Corporate Services' Responsibilities

The Director of Corporate Services is responsible for the preparation of the Authority's Statement of Accounts, in accordance with proper accounting practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing this Statement of Accounts, the Director of Corporate Services has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Kept proper and timely accounting records which were up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities; and
- Complied with the Code

Certification of Accounts

I certify that the Statement of Accounts on pages 3 to 36 gives a true and fair view of the financial position of the Dyfed Pension Fund at 31 March 2023 and its income and expenditure for the year ended 31 March 2023.

Chris Moore FCCA
Director of Corporate Services

Dated:

Fund Account for the Year Ended 31 March 2023

2021-22 £'000		<u>Note</u>	2022-23 £'000
Dealings with members, employers and others directly involved in the Fund			
Contributions			
	Employer		
68,144	Normal		74,089
5,397	Augmentation		4,805
(7,373)	Past Service Deficit/(Surplus)		(7,663)
	Member		
22,519	Normal		24,489
328	Additional voluntary		197
4,196	Transfers in from other pension funds	6	4,999
93,211			100,916
Benefits payable			
(77,001)	Pensions payable		(81,118)
(14,174)	Commutation and lump sum retirement benefits		(15,635)
(1,227)	Lump sum death benefits		(2,670)
(3,534)	Payments to and on account of leavers	7	(4,530)
(95,936)			(103,953)
(2,725)	Net Additions (Withdrawals) from dealings with Members		(3,037)
(14,411)	Management Expenses	8	(13,567)
(17,136)	Net Additions (Withdrawals) including fund management expenses		(16,604)
Returns on Investments			
32,138	Investment Income	9	27,472
(2)	Taxes on Income (Irrecoverable Withholding Tax)	10	0
Changes in the market value of investments			
122,786	Unrealised	11.2	(106,241)
55,269	Realised	11.3	(4,696)
210,191	Net Return on Investments		(83,465)
193,055	Net Increase (Decrease) in the net assets available for benefits during the year		(100,069)
3,049,549	Opening Net Assets of Scheme		3,242,604
3,242,604	Closing Net Assets of Scheme		3,142,535

Net Assets Statement for the year ended 31 March 2023

31/03/22 £'000		<u>Note</u>	31/03/23 £'000
3,211,708	Investment Assets		3,109,619
24,969	Cash deposits		27,061
0	Investment liabilities		0
<hr/> 3,236,677		11.1	<hr/> 3,136,680
9,323	Current assets	15	11,224
(3,396)	Current liabilities	16	(5,369)
<hr/> 5,927	Net Current Assets/(Liabilities)		<hr/> 5,855
<hr/> 3,242,604	Total Net Assets		<hr/> 3,142,535

Reconciliation of the movement in Fund Net Assets

2021-22 £'000		2022-23 £'000
3,049,549	Opening Net Assets	3,242,604
15,000	Net New Money Invested	10,868
178,055	Profit and losses on disposal of investments and changes in the market value of investments	(110,937)
<hr/> 3,242,604	Closing Net Assets of Fund	<hr/> 3,142,535

Notes to the Dyfed Pension Fund Accounts for the year ended 31 March 2023

1 Description of the Fund

The Dyfed Pension Fund (the Fund) is part of the Local Government Pension Scheme and the administering authority (the Authority) is Carmarthenshire County Council.

1.1 General

The Fund is governed by the Public Service Pensions Act 2013 and is administered in accordance with the following secondary legislation:

- the LGPS Scheme Regulations 2013 (as amended)
- the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 (as amended)
- the LGPS (Management and Investment of Funds) Regulations 2016.

It is a contributory defined benefit pension scheme administered by Carmarthenshire County Council to provide pensions and other benefits for pensionable employees of Carmarthenshire County Council, Pembrokeshire County Council, Ceredigion County Council and a range of other scheduled and admission bodies within the former Dyfed geographical area. Teachers, police officers and firefighters are not included as they come within other national pension schemes.

The Fund is overseen by the Dyfed Pension Fund Committee (the Committee).

1.2 Membership

Members of the LGPS are automatically enrolled and are free to choose whether to remain in the scheme or make their own personal arrangements outside the scheme.

Organisations participating in the Dyfed Pension Fund include:

- Scheduled bodies, which are local authorities and similar bodies whose staff are automatically entitled to be members of the Fund.
- Admission bodies, which are other organisations that participate in the Fund under an admission agreement between the Fund and the relevant organisation. Admission bodies include voluntary, charitable and similar bodies or private contractors undertaking a local authority function following outsourcing to the private sector.

There are 69 employer organisations within the Dyfed Pension Fund as at 31 March 2023 and these are detailed in Note 20. The membership details of these organisations are summarised below:

31/03/22		31/03/23
18,643	Number of active contributors in the Fund	19,355
15,342	Number of pensioners	16,009
16,214	Number of deferred pensioners	16,373
<u>2,536</u>	Number of undecided leavers	<u>2,818</u>
<u>52,735</u>	Total membership	<u>54,555</u>
49	Number of employers with active members	50

These figures reflect the recorded position as at 31 March 2023 but are always subject to some movement post year end for notifications from employing bodies received after this date.

1.3 Funding

Benefits are funded by contributions and investment earnings. Contributions are made by active members of the Fund in accordance with the LGPS Regulations 2013 and range from 5.5% to 12.5% of pensionable pay for the financial year ending 31 March 2023. Employee contributions are matched by employers' contributions which are set based on the triennial actuarial funding valuation as at 31 March 2019. Currently, employer contribution rates range from 9.5% to 46.2% of pensionable pay as detailed in Note 20.

1.4 Benefits

Pension benefits under the LGPS are based on final pensionable pay and length of pensionable service, summarised below:

	Service pre 1 April 2008	Service 31 March 2008 - 31 March 2014
Pension	Each year is worth 1/80 x final pensionable salary.	Each year is worth 1/60 x final pensionable salary.
Lump Sum	Automatic lump sum of 3 x salary. In addition, part of the annual pension can be exchanged for a one-off tax free cash payment. A lump sum of £12 is paid for each £1 of pension given up.	No automatic lump sum. Part of the annual pension can be exchanged for a one-off tax free cash payment. A lump sum of £12 is paid for each £1 of pension given up.

From 1st April 2014, the scheme became a career average scheme, whereby members accrue benefits based on their pensionable pay in that year at an accrual rate of 1/49th. Accrued pension is uprated annually in line with the Consumer Price Index.

There are a range of other benefits provided under the scheme including early retirement, ill-health pensions and death benefits. For more details, please refer to the Dyfed Pension Fund website – www.dyfedpensionfund.org.uk

2 **Basis of preparation**

The Statement of Accounts summarises the Fund's transactions for the 2022-23 financial year and its position at year end as at 31 March 2023. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23 which is based upon International Financial Reporting Standards (IFRS), as amended for the UK public sector.

The accounts summarise the transactions of the Fund and report on the net assets available to pay pension benefits. The accounts do not take account of obligations to pay pensions and benefits which fall after the end of the financial year. The actuarial present value of promised retirement benefits is disclosed in the Statement by the Consulting Actuary.

3 Summary of significant accounting policies

Fund Account – revenue recognition

3.1 Contributions

Normal contributions, both from members and from the employer, are accounted for on an accruals basis at the percentage rate recommended by the fund actuary in the payroll period to which they relate.

Employers' augmentation contributions and pensions strain contributions are accounted for in the period in which the liability arises. Any amount due in year but unpaid will be classed as a current financial asset.

Employer deficit funding contributions are accounted for on the due dates on which they are payable under the schedule of contributions set by the scheme actuary or on receipt if earlier than the due date.

3.2 Transfers to and from other schemes

Transfer values represent the amounts received and paid during the year for members who have either joined or left the Fund during the financial year and are calculated in accordance with the Local Government Pension Scheme Regulations.

Individual transfers in/out are accounted for when received/paid, which is normally when the member liability is accepted or discharged.

Transfers in from members wishing to use the proceeds of their additional voluntary contributions to purchase scheme benefits are accounted for on a receipts basis and are included in Transfers In.

Bulk (group) transfers are accounted for on an accruals basis in accordance with the terms of the transfer agreement.

3.3 Investment income

3.3.1 Interest income

Interest income is recognised in the fund as it accrues, using the effective interest rate of the financial instrument as at the date of acquisition or origination.

Income includes the amortisation of any discount or premium, transaction costs (where material) or other differences between the initial carrying amount of the instrument and its amount at maturity calculated on an effective interest rate basis.

3.3.2 Dividend income

Dividend income is recognised on the date the shares are quoted ex-dividend. Any amount not received by the end of the reporting period is disclosed in the net assets statement as a current financial asset.

3.3.3 Distributions from pooled funds

Distributions from pooled funds are recognised at the date of issue. Any amount not received by the end of the reporting period is disclosed in the net assets statement as a current financial asset.

3.3.4 Movement in the net market value of investments

Changes in the net market value of investments (including investment properties) are recognised as income and comprise all realised and unrealised profits/losses during the year.

3.4 Benefits payable

Pensions and lump-sum benefits payable include all amounts known to be due as at the end of the financial year. Any amounts due but unpaid are disclosed in the net assets statement as current liabilities.

3.5 Taxation

The Fund is a registered public service scheme under section 1(1) of Schedule 36 of the Finance Act 2004 and as such is exempt from UK income tax on interest received and from capital gains tax on the proceeds of investments sold. Income from overseas investments suffers withholding tax in the country of origin, unless exemption is permitted. Irrecoverable tax is accounted for as a fund expense as it arises.

As Carmarthenshire County Council is the administering Authority, VAT is recoverable on all Fund Activities. The Accounts are shown exclusive of VAT.

3.6 Management Expenses

The Code does not require any breakdown of pension fund administrative expenses. However, in the interests of greater transparency, the fund discloses its pension fund management expenses in accordance with the CIPFA guidance Accounting for Local Government Pension Scheme Management Expenses 2016.

All administrative expenses are accounted for on an accruals basis. All staff costs of the pensions administration team are charged direct to the fund. Associated management, accommodation and other overheads are apportioned to the Fund in accordance with Authority policy.

All oversight and governance expenses are accounted for on an accruals basis. All staff costs associated with governance and oversight are charged direct to the fund. Associated management, accommodation and other overheads are apportioned to this activity and charged as expenses to the fund.

All investment management expenses are accounted for on an accruals basis.

Fees of the external investment managers and custodian are agreed in the respective mandates governing their appointments. Broadly, these are based on the market value of the investments under their management and therefore increase or reduce as the value of these investments change.

An element of one of the Investment Managers' fees is performance related. The performance related fee was £0.36m in 2022-23 (2021-22: Fee was £0.26m).

The costs of the Authority's pension investments team are charged direct to the fund and a proportion of the Authority's costs representing management time spent by officers on investment management is also charged to the fund. The Authority charged the Pension Fund an amount of £1.2m (£1.1m in 2021-22) in respect of administration and support during 2022-23.

Net assets statement

3.7 Financial assets

Financial assets are included in the net assets statement on a fair value basis as at the reporting date. A financial asset is recognised in the net assets statement on the date the Fund becomes party to the contractual acquisition of the asset. From this date any gains or losses arising from changes in the fair value of the asset are recognised by the Fund.

The values of investments as shown in the net assets statement have been determined as follows:

3.7.1 Market-quoted investments

The value of an investment for which there is a readily available market price is determined by the bid market price ruling on the final day of the accounting period.

3.7.2 Fixed interest securities

Fixed interest securities are recorded at net market value.

3.7.3 Unquoted investments

Investments in unquoted property and infrastructure pooled funds are valued at the net asset value or a single price advised by the investment manager.

3.7.4 Limited partnerships

Fair value is based on the net asset value ascertained from periodic valuations by those controlling the partnership.

3.7.5 Pooled investment vehicles

Pooled investment vehicles are valued at closing bid price if available. If this is not available then these investments will be valued at the closing single price. In the case of accumulation funds, the change in market value will also include income which is reinvested in the Fund.

3.8 Foreign currency transactions

Dividends, interest and purchases and sales of investments in foreign currencies have been accounted for at the spot market rates at the date of transaction. End-of-year spot market exchange rates are used to value cash balances held in foreign currency bank accounts, market value of overseas investments and purchases and sales outstanding at the end of the reporting period.

3.9 Cash and cash equivalents

Cash comprises cash in hand and demand deposits and includes amounts held by the fund's external managers.

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to minimal risk of changes in value.

The Fund has had its own bank accounts, which deal with the transactions of the Fund, since 1 April 2011, in accordance with section 6 of the Local Government Pension Scheme (Management and Investment of Pension Funds) Regulations 2009.

Cash balances held by the Fund are invested on a short term basis on the London Money Market by Carmarthenshire County Council until it is required to meet its liabilities or to transfer surplus cash to the investment managers for reinvestment.

3.10 Financial liabilities

The Fund recognises financial liabilities at fair value as at the reporting date. A financial liability is recognised in the net asset statement on the date the Fund becomes party to the liability. From this date any gains or losses arising from changes in the fair value of the liability are recognised by the Fund.

3.11 Actuarial present value of promised retirement benefits

The actuarial present value of promised retirement benefits is assessed on a triennial basis by the scheme actuary in accordance with the requirements of IAS19 and relevant actuarial standards.

As permitted under the Code, the Fund has opted to disclose the actuarial present value of promised retirement benefits by way of a reference in the accompanying actuarial report.

3.12 Additional voluntary contributions (AVC)

Occupational Pension Schemes are required by Statute to provide in-house AVC arrangements. The Fund has joint providers: Prudential, Standard Life and UTMOST, where a range of investment options are available.

It is for individual scheme members to determine how much they contribute (subject to HM Revenue & Customs limits) and the investment components or its mix.

AVC's are invested separately from the assets of the Fund and are not included in the accounts in accordance with section 4(2)(b) of the Local Government Pension Scheme (Management and Investment of Pension Funds) Regulations 2009 (SI 2009/3093) but are disclosed as a note only - Note 17.

4 Critical judgements in applying accounting policies

4.1 Fund liability

The Fund's liability is calculated every three years by the appointed actuary. The methodology used is in line with accepted guidelines and in accordance with IAS 19. Assumptions underpinning the valuations are agreed with the actuary and are summarised in Note 22. This estimate is subject to significant variances based on changes to the underlying assumptions.

4.2 Unquoted Property investments – Partners Group Red Dragon Limited Partnership

In assessing the fair value of non-traded financial instruments, the Limited Partnership uses a variety of market and income methods such as time of last financing, earnings and multiple analysis, discounted cash flow method and third party valuation and makes assumptions that are based on market conditions and expected market participant assumptions existing at the end of each reporting period. Other information used in determining the fair value of non-traded financial instruments include latest financial reports, subsequent cash flows and internally performed monitoring of triggering events (such as exits and IPOs) as well as pricing movements in comparable investments together with techniques such as option pricing models and estimated discounted value of future cash flows. These practices are in line with widely used international industry guidelines. The value of the Partners Group Red Dragon Limited Partnership as at 31st March 2023 was £48.2m (31st March 2022: £46.3m).

5 Assumptions made about the future and other major sources of estimation uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the net assets statement at 31st March 2023 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if actual results differ from assumptions
Actuarial present value of promised retirement benefits	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the fund with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. However, the assumptions interact in complex ways.
Property – Limited Partnership investments	The Limited Partnership property investments are valued in line with widely used industry guidelines. These investments are not publicly listed and as such there is a degree of estimation involved in the valuation.	The total Limited Partnership property investments are £48.2m. There is a risk that this investment may be under or overstated in the accounts.
Alternatives – Strategic Alternative Income Fund (SAIF)	The SAIF investments are valued in line with widely used industry guidelines. These investments are not publicly listed and as such there is a degree of estimation involved in the valuation.	The total SAIF investment is £124.1m. There is a risk that this investment may be under or overstated in the accounts.

6 Transfers in from other pension funds

2021-22		2022-23
£'000		£'000
0	Group transfers in from other schemes and scheme mergers	0
4,196	Individual transfers in from other schemes	4,999
<u>4,196</u>		<u>4,999</u>

7 Payments to and on account of Leavers

2021-22		2022-23
£'000		£'000
(203)	Refunds to members leaving service	(273)
3	Payments for members joining state scheme	1
0	Group transfers	0
(3,334)	Individual transfers	(4,258)
<u>(3,534)</u>		<u>(4,530)</u>

8 Management Expenses

2021-22		2022-23
£'000		£'000
(1,409)	Administrative costs	(1,546)
(12,435)	Investment management expenses	(11,271)
(567)	Oversight and governance costs	(750)
<u>(14,411)</u>		<u>(13,567)</u>

2022-23 Audit fees of £36,113 (2021-22: £31,465) are included within Oversight and governance costs.

8.1 Investment Management Expenses

2022-23	£'000	£'000	£'000	£'000
	Total	Management Fees	Performance Related Fees	Transaction Costs
Pooled Investments	7,103	5,194	360	1,549
Pooled Property Investments	4,129	1,365	0	2,764
	11,232	6,559	360	4,313
Custody Fees	39			
Total	11,271			

2021-22	£'000	£'000	£'000	£'000
	Total	Management Fees	Performance Related Fees	Transaction Costs
Pooled Investments	7,787	5,604	262	1,921
Pooled Property Investments	4,609	1,380	0	3,229
	12,396	6,984	262	5,150
Custody Fees	39			
Total	12,435			

9 Investment Income

2021-22		2022-23
£'000		£'000
20,076	Income from pooled investments*	16,386
12,076	Income from pooled property investments	10,932
(14)	Interest on cash deposits	154
32,138		27,472

*A stock dividend accumulation took place during 2022-23 for the WPP Global Growth Fund. From May 2022 income of £9.33m was retained in its market value price and will be reflected as income in the 2023-24 accounts.

10 Taxation

2021-22		2022-23
£'000		£'000
(2)	Withholding tax - equities	(0)
(2)		(0)

11 Investments

11.1 Net investment assets

Fair value 31/03/2022 £'000		Fair value 31/03/2023 £'000
	<u>Investment assets</u>	
	Pooled Investments	
570,137	UK Equities	562,035
987,519	Global Equities	978,714
85,436	European Equities	91,957
109,595	Japanese Equities	113,904
271,323	Emerging Markets Equities	282,817
324,448	ACS World Low Carbon Equity Tracker Fund	311,069
247,621	Fixed Income	226,700
31,515	Index Linked	10,781
120,559	Alternatives	124,097
2,748,153		2,702,074
	Other Investments	
461,700	Pooled Property Investments	407,472
461,700		407,472
24,969	Cash deposits	27,061
1,855	Investment income due	73
0	Amounts receivable for sales	0
26,824		27,134
3,236,677	Total investment assets	3,136,680
3,236,677	Net investment assets	3,136,680

11.2 Reconciliation of movements in investments

During the year, investments purchased totalled £96m whilst sales totalled £81m. Purchase and sales costs are included in the purchase price and sales proceeds of the investment.

	Fair Value 31/03/2022 £'000	Purchases £'000	Sales £'000	Fees included in NAV £'000	Cash movement £'000	Change in unrealised gains/(losses) £'000	Fair Value 31/03/2023 £'000
Pooled investments	2,748,153	72,012	(58,206)	(5,672)	0	(54,213)	2,702,074
Pooled property investments	461,700	24,166	(22,945)	(3,421)	0	(52,028)	407,472
	3,209,853	96,178	(81,151)	(9,093)	0	(106,241)	3,109,546
Other investment balances							
Cash deposits	24,969	0	0	0	2,092	0	27,061
Amount receivable for sales investments	0	0	0	0	0	0	0
Investment income due	1,798	0	0	0	(1,786)	0	12
Tax reclaims due	57	0	0	0	4	0	61
Amounts payable for purchases investments	0	0	0	0	0	0	0
	3,236,677	96,178	(81,151)	(9,093)	310	(106,241)	3,136,680

	Fair value 31/03/2021 £'000	Purchases £'000	Sales £'000	Fees included in NAV £'000	Cash movement £'000	Change in unrealised gains/(losses) £'000	Fair value 31/03/2022 £'000
Pooled investments	2,691,278	126,369	(122,483)	(6,474)	0	59,463	2,748,153
Pooled property investments	338,043	93,102	(28,818)	(3,950)	0	63,323	461,700
	3,029,321	219,471	(151,301)	(10,424)	0	122,786	3,209,853
Other investment balances							
Cash deposits	11,376	0	0	0	13,593	0	24,969
Amount receivable for sales investments	0	0	0	0	0	0	0
Investment income due	477	0	0	0	1,321	0	1,798
Tax reclaims due	70	0	0	0	(13)	0	57
Amounts payable for purchases investments	0	0	0	0	0	0	0
	3,041,244	219,471	(151,301)	(10,424)	14,901	122,786	3,236,677

11.3 Realised gains and losses

2021-22		2022-23
£'000		£'000
53,587	Pooled investments	(868)
1,682	Pooled property investments	(3,828)
<u>55,269</u>		<u>(4,696)</u>

11.4 Geographical analysis of investments

Fair value	Geographical analysis	Fair value
31/03/22		31/03/23
£'000		£'000
1,325,649	UK	1,238,321
288,453	Europe (excl UK)	355,774
964,677	North America	889,270
180,612	Japan	175,597
45,484	Pacific Rim	41,412
318,344	Emerging Markets	318,552
53,781	International pooled funds	50,424
59,677	EMEA (Europe, Middle East & Africa)	67,330
<u>3,236,677</u>		<u>3,136,680</u>

11.5 Fund manager analysis

Market value	Fund manager analysis		Market value
31/03/22			31/03/23
£'000	%		£'000
1,235,140	38.2	Wales Pension Partnership	1,205,414
<u>1,235,140</u>	<u>38.2</u>		<u>1,205,414</u>
1,514,713	46.8	BlackRock	1,503,729
440,490	13.6	Schroders	379,305
46,334	1.4	Partners Group	48,232
<u>2,001,537</u>	<u>61.8</u>		<u>1,931,266</u>
<u>3,236,677</u>	<u>100</u>		<u>3,136,680</u>

11.6 Wales Pension Partnership (WPP)

Included in Management Expenses (Table 8) is the cost of our involvement in the Wales Pension Partnership (WPP). The Oversight and Governance costs are the annual running costs of the pool which includes the Host Authority costs and other External Advisor costs. These costs are funded equally by all eight of the local authority Pension Funds in Wales. The Investment Management Expenses are fees payable to Link Fund Solutions (the operator) and include fund manager fees (which also includes the operator fee and other associated costs), transaction costs and custody fees. These costs are based on each Fund's percentage share of WPP pooled assets and are deducted from the Net Asset Value (NAV). The underlying manager fees of £161k (2021-22: £179k) for the Global Credit Fund are not included in this table.

Wales Pension Partnership costs included in the Dyfed Pension Fund accounts for 2022-23 are below:

31/03/22		31/03/23
£'000		£'000
	WPP oversight and governance costs	
135	Running Costs	158
	WPP Investment Management expenses	
3,926	Fund Manager fees	3,731
227	Transaction costs	241
184	Custody Fees	172
4,472		4,302

12 Concentration of Investments

The following investments represent more than 5% of the Fund's total net assets as at 31st March 2023 and 31st March 2022:

	Value as at 31/03/2023	Proportion of Investment Portfolio
	£'000	%
Wales Pension Partnership Global Growth Fund	978,714	31.20
BlackRock Aquila Life UK Equity Index Fund	562,033	17.92
BlackRock ACS World Low Carbon Tracker Fund	311,069	9.92
BlackRock iShares Emerging Markets Index Fund	282,817	9.02
Wales Pension Partnership Global Credit Fund	226,700	7.23
	Value as at 31/03/2022	Proportion of Investment Portfolio
	£'000	%
Wales Pension Partnership Global Growth Fund	987,519	30.51
BlackRock Aquila Life UK Equity Index Fund	570,136	17.61
BlackRock ACS World Low Carbon Tracker Fund	324,448	10.02
BlackRock iShares Emerging Markets Index Fund	271,323	8.38
Wales Pension Partnership Global Credit Fund	247,621	7.65

13 Financial Instruments

13.1 Classification of financial instruments

Accounting policies describe how different asset classes are measured, and how income and expenses, including fair value gains and losses, are recognised. The following table analyses the carrying amounts of financial assets and liabilities (excluding cash) by category and net assets statement heading.

2021-22				2022-23			
Designated at fair value through profit and loss £'000	Loans and receivables £'000	Financial liabilities at amortised cost £'000	Total £'000	Designated at fair value through profit and loss £'000	Loans and receivables £'000	Financial liabilities at amortised cost £'000	Total £'000
2,748,153	0	0	2,748,153	2,702,074	0	0	2,702,074
461,700	0	0	461,700	407,472	0	0	407,472
0	29,447	0	29,447	0	33,706	0	33,706
1,855	0	0	1,855	73	0	0	73
0	4,845	0	4,845	0	4,579	0	4,579
3,211,708	34,292	0	3,246,000	3,109,619	38,285	0	3,147,904
0	0	0	0	0	0	0	0
0	0	(3,396)	(3,396)	0	0	(5,369)	(5,369)
0	0	(3,396)	(3,396)	0	0	(5,369)	(5,369)
3,211,708	34,292	(3,396)	3,242,604	3,109,619	38,285	(5,369)	3,142,535

13.2 Net gains and losses on financial instruments

2021-22 £'000		2022-23 £'000
178,055	Financial assets	
	Fair value through profit and loss	(110,937)
178,055	Total financial assets	(110,937)
0	Total financial liabilities	0
178,055	Total	(110,937)

13.3 Fair value of financial instruments and liabilities

The following table summarises the carrying value of the financial assets and financial liabilities by class of instrument compared with their fair values:

Carrying value 31/03/22 £'000	Fair value 31/03/22 £'000		Carrying value 31/03/23 £'000	Fair value 31/03/23 £'000
		Financial assets		
2,552,697	3,211,708	Fair value through profit and loss	2,565,943	3,109,619
34,292	34,292	Loans and receivables	38,285	38,285
2,586,989	3,246,000	Total financial assets	2,604,228	3,147,904
		Financial liabilities		
0	0	Fair value through profit and loss	0	0
(3,396)	(3,396)	Financial liabilities at amortised cost	(5,369)	(5,369)
(3,396)	(3,396)	Total financial liabilities	(5,369)	(5,369)
2,583,593	3,242,604	Total	2,598,859	3,142,535

13.4 Valuation of financial instruments carried at fair value

The valuation of financial instruments has been classified into three levels according to the quality and reliability of information used to determine fair values. Transfers between levels are recognised in the year in which they occur.

Level 1

Financial instruments at Level 1 are those where the fair values are derived from unadjusted quoted prices in active markets for identical assets or liabilities. Products classified as level 1 comprise quoted equities, quoted fixed interest securities, quoted index linked securities and certain unit trusts.

Listed investments are shown at bid prices. The bid value of the investment is based on the bid market quotation of the relevant stock exchange.

Level 2

Financial instruments at Level 2 are those where quoted market prices are not available; for example, where an instrument is traded in a market that is not considered to be active, or where valuation techniques are used to determine fair value and where these techniques use inputs that are based significantly on observable market data.

Level 3

Financial instruments at Level 3 are those where at least one input that could have a significant effect on the instrument's valuation is not based on observable market data. Such instruments would include limited partnerships, where fair value is ascertained from periodic valuations provided by those controlling the partnership. Assurance over the valuation is gained from the independent audit of the partnership.

13.5 Fair value – Basis of valuation

Description of asset	Valuation hierarchy	Basis of valuation	Observable and unobservable inputs	Key sensitivities affecting the valuations provided
Cash and Cash Equivalents	Level 1	Carrying value is deemed to be fair value because of the short-term nature of these financial instruments	Not required	Not required
Pooled property investments:	Level 1	Unit trust. Uses the bid market price on the final day of the accounting period.	Not required	Not required
Pooled investments: equity funds	Level 2	The 'NAV' (net asset value) calculation is based on the market value of the underlying assets	Evaluated price feeds	Not required
Pooled investments: fixed income funds	Level 2	The NAV calculation is based on the market value of the underlying fixed income securities	Evaluated price feeds	Not required
Pooled property funds	Level 3	Fair value is ascertained from periodic valuations provided by those controlling the partnership	Unobservable inputs-price depends on information not publicly available	Valuations could be affected by changes to expected cashflows or by differences between audited and unaudited accounts
Pooled investments: alternatives	Level 3	Fair value is ascertained from periodic valuations provided by asset's fund manager	Unobservable inputs-the fund is exposed to security and other assets that will not have readily assessable market values	Valuations may rely on internal and external pricing models. May also be affected by changes in accounting standard, policies or practices

13.5 (continued from previous page)

The following table provides an analysis of the financial assets and liabilities of the Fund grouped into levels 1 to 3, based on the value at which the fair value is observable.

	Quoted market price	Using observable inputs	With significant unobservable inputs	Total
Fair values at 31 March 2023	Level 1 £'000	Level 2 £'000	Level 3 £'000	£'000
Financial assets				
Financial assets at fair value through profit and loss	330	2,650,746	458,543	3,109,619
Loans and receivables	38,285	0	0	38,285
Total financial assets	38,615	2,650,746	458,543	3,147,904
Financial liabilities				
Financial liabilities at fair value through profit and loss	0	0	0	0
Financial liabilities at amortised cost	(5,369)	0	0	(5,369)
Total financial liabilities	(5,369)	0	0	(5,369)
Net financial assets	33,246	2,650,746	458,543	3,142,535

	Quoted market price	Using observable inputs	With significant unobservable inputs	Total
Fair values at 31 March 2022	Level 1 £'000	Level 2 £'000	Level 3 £'000	£'000
Financial assets				
Financial assets at fair value through profit and loss	2,123	2,627,595	581,990	3,211,708
Loans and receivables	34,292	0	0	34,292
Total financial assets	36,415	2,627,595	581,990	3,246,000
Financial liabilities				
Financial liabilities at fair value through profit and loss	0	0	0	0
Financial liabilities at amortised cost	(3,396)	0	0	(3,396)
Total financial liabilities	(3,396)	0	0	(3,396)
Net financial assets	33,019	2,627,595	581,990	3,242,604

13.6 Reconciliation of fair value measurements within level 3

2022-23

Asset Type	Market Value 01 April 2022 £'000	Transfers into Level 3 £'000	Transfers out of Level 3 £'000	Purchases £'000	Sales £'000	Unrealised Gains / (Losses) £'000	Realised Gains / (Losses) £'000	Market Value 31 March 2023 £'000
Alternatives	120,559	0	0	12,086	0	(8,548)	0	124,097
Property	461,431	0	(89,911)	24,166	(12,337)	(44,311)	(4,593)	334,445
Total	581,990	0	(89,911)	36,252	(12,337)	(52,859)	(4,593)	458,542

2021-22

Asset Type	Market Value 01 April 2021 £'000	Transfers into Level 3 £'000	Transfers out of Level 3 £'000	Purchases £'000	Sales £'000	Unrealised Gains / (Losses) £'000	Realised Gains / (Losses) £'000	Market Value 31 March 2022 £'000
Alternatives	84,314	0	0	34,132	0	2,113	0	120,559
Property	328,585	0	0	93,102	(19,524)	57,097	2,171	461,431
Total	412,899	0	0	127,234	(19,524)	59,210	2,171	581,990

13.7 Transfers between levels 1 and 2

There were no transfers between levels 1 and 2 investments during 2022-23.

14 Nature and extent of risks arising from financial instruments

14.1 Risk and risk management

The Fund has developed a formal risk assessment process and maintains a risk register which is updated annually. This ensures that risks are identified appropriately and are assessed and managed effectively. For more details, and to view the Risk Register, please refer to the Fund's website - www.dyfedpensionfund.org.uk

The Fund's primary long-term risk is that the Fund's assets will fall short of its liabilities (i.e. promised benefits payable to members). Therefore the aim of investment risk management is to minimise the risk of an overall reduction in the value of the Fund and to maximise the opportunity for gains across the whole portfolio. The Fund achieves this through asset diversification to reduce exposure to market risk (price risk, currency risk and interest rate risk) and credit risk to an acceptable level. In addition, the Fund manages its liquidity risk to ensure there is sufficient liquidity to meet the Fund's forecast cash flows. The Authority manages these investment risks as part of its overall pension fund risk management programme.

Responsibility for the Fund's risk management strategy rests with the Committee. Risk management policies are established to identify and analyse the risks faced by the Authority's pensions operations. Policies are reviewed regularly to reflect changes in activity and market conditions.

14.2 Market risk

Market risk is the risk of loss from fluctuations in equity prices and interest and foreign exchange rates. The Fund is exposed to market risk from its investment activities, particularly through its equity holdings. The level of risk exposure depends on market conditions, expectations of future price and yield movements and the asset mix.

The objective of the Fund's risk management strategy is to identify, manage and control market risk exposure within acceptable parameters, whilst optimising the return on risk.

In general, excessive volatility in market risk is managed through the diversification of the portfolio in terms of geographical and industry sectors and individual securities. To mitigate market risk, the Committee and its independent investment adviser undertake appropriate monitoring of market conditions and benchmark analysis.

The Fund manages these risks in three ways:

- The exposure of the Fund to market risk is monitored through a factor risk analysis, to ensure that risk remains within tolerable levels
- Specific risk exposure is limited by applying risk-weighted maximum exposures to individual investments
- By investing in a diverse portfolio in terms of managers and investments and again by the actuary only anticipating a long-term return on a relatively prudent basis to reduce risk of under-performing

14.3 Other price risk

Other price risk represents the risk that the value of a financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or foreign exchange risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all such instruments in the market.

The Fund is exposed to share price risk. This arises from investments held by the Fund for which the future price is uncertain. All securities investments present a risk of loss of capital. The maximum risk resulting from financial instruments is determined by the fair value of the financial instruments.

LGPS defined benefit pensions are not linked to stock market performance and are set out in statute. Although short term investment values may vary, the LGPS as a long-term investor is securely managed to address any longer term impacts.

The Fund's investment managers mitigate this price risk through diversification and the selection of securities and other financial instruments is monitored by the Committee to ensure it is within limits specified in the Fund's investment strategy.

14.4 Other price risk – sensitivity analysis

Potential price changes are determined based on the observed historical volatility of asset class returns. The potential volatilities shown below, are consistent with a one standard deviation movement in the change in value of the assets over the latest three years:

Asset Type	Potential market movements (+/-)
Equity	12.50%
Bonds	7.10%
Alternatives	5.30%
Property	5.30%
Cash	0.90%

Had the market price of the Fund increased/decreased in line with the above, the change in the net assets available to pay benefits would have been as follows:

Asset Type	Value as at	Change	Value on	Value on
	31 March		Increase	Decrease
	2023	%	£'000	£'000
Cash	27,061	0.90%	27,305	26,818
UK Equities	562,035	12.50%	632,290	491,781
Overseas Equities	799,747	12.50%	899,715	699,778
Global Pooled Equities inc UK	978,714	12.50%	1,101,053	856,375
Alternatives	124,097	5.30%	130,674	117,520
Bonds	237,481	7.10%	254,342	220,620
Property	407,472	5.30%	429,068	385,876
Sales receivable	0	0.00%	0	0
Purchases payable	0	0.00%	0	0
Income receivables	73	0.00%	73	73
Total Assets	3,136,680		3,474,520	2,798,841

Asset Type	Value as at	Change	Value on	Value on
	31 March		Increase	Decrease
	2022	%	£'000	£'000
Cash	24,969	1.10%	25,244	24,694
UK Equities	570,137	14.40%	652,237	488,037
Overseas Equities	790,802	14.40%	904,677	676,926
Global Pooled Equities inc UK	987,519	14.40%	1,129,721	845,316
Alternatives	120,559	6.70%	128,636	112,481
Bonds	279,136	6.50%	297,280	260,992
Property	461,700	3.70%	478,782	444,617
Amounts receivables for sales	0	0.00%	0	0
Amounts payable for purchases	0	0.00%	0	0
Income receivables	1,855	0.00%	1,855	1,855
Total Assets	3,236,677		3,618,432	2,854,918

14.4.1 Sensitivity of assets valued at level 3

Asset Type	Value as at 31	Change	Value on	Value on
	March 2023		Increase	Decrease
	£'000	%	£'000	£'000
Alternatives	124,097	5.30%	130,674	117,520
Pooled Property	334,445	5.30%	352,170	316,719
Total Level 3 Assets	458,542		482,844	434,239

14.5 Interest rate risk

The Fund invests in financial assets for the primary purpose of obtaining a return on investments. These investments are subject to interest rate risks, which represent the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Fund's interest rate risk is routinely monitored by the Committee in accordance with the Fund's risk management strategy, including monitoring the exposure to interest rates against the relevant benchmarks.

The actuary, as part of their triennial valuation and dictated by the Funding Strategy Statement, will only anticipate long-term return on a relatively prudent basis to reduce risk of under-performing. Progress is analysed at three yearly valuations for all employers.

The Fund's direct exposure to interest rate movements as at 31 March 2022 and 31 March 2023 are set out below. These disclosures present interest rate risk based on the underlying financial assets at fair value:

31/03/22	Asset type	31/03/23
£'000		£'000
24,969	Cash and cash equivalents	27,061
4,478	Cash held at CCC	6,645
279,137	Bonds	237,481
308,584	Total	271,187

14.6 Interest rate risk sensitivity analysis

Interest rates can vary and can affect both income to the Fund and the value of the net assets available to pay benefits.

The analysis that follows assumes that all other variables, in particular exchange rates, remain constant, and shows the effect in the year on the net assets available to pay benefits of a +/- 1% change in interest rates:

Asset type	Value as at 31/03/23	Change in year in the net assets available to pay benefits	
		+1%	-1%
	£'000	£'000	£'000
Cash and cash equivalents	27,061	271	(271)
Cash held at CCC	6,645	66	(66)
Bonds	237,481	2,375	(2,375)
Total change in available assets	271,187	2,712	(2,712)

Asset type	Value as at 31/03/22	Change in year in the net assets available to pay benefits	
		+1%	-1%
	£'000	£'000	£'000
Cash and cash equivalents	24,969	250	(250)
Cash held at CCC	4,478	45	(45)
Bonds	279,137	2,791	(2,791)
Total change in available assets	308,584	3,086	(3,086)

14.7 Discount Rate

Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on fund assets. A firm of consulting actuaries is engaged to provide the Fund with expert advice about the assumptions to be applied.

14.8 Currency risk

Currency risk represents the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Fund is exposed to currency risk on financial instruments that are denominated in any currency other than the functional currency of the Fund (£ GBP Sterling). The Fund holds both monetary and non-monetary assets denominated in currencies other than £ GBP Sterling.

The Fund's currency rate risk is routinely monitored by the Committee in accordance with the Fund's risk management strategy, including monitoring the range of exposure to currency fluctuations.

The following table summarises the Fund's currency exposure as at 31 March 2022 and as at 31 March 2023:

Fair value 31/03/22 £'000	Asset type	Fair value 31/03/23 £'000
1,876,457	Overseas pooled investments	1,861,920
34,572	Overseas pooled property investments	36,431
0	Cash	9
1,911,029	Total overseas assets	1,898,360

14.9 Currency risk sensitivity analysis

The aggregate currency risk within the Fund as at 31 March 2023 was 6.8% (2021-22: 6.1%).

This analysis assumes that all other variables, in particular interest rates, remain constant.

A 6.8% strengthening/weakening of the pound against the various currencies in which the Fund holds investments would increase/decrease the net assets available to pay benefits as follows:

Asset type	Fair value 31/03/23 £'000	Change in year in the net assets available to pay benefits	
		+6.8% £'000	-6.8% £'000
Overseas pooled investments	1,861,920	126,611	(126,611)
Overseas pooled property investments	36,431	2,477	(2,477)
Cash	9	1	(1)
Total change in available assets	1,898,360	129,089	(129,089)

Asset type	Fair value 31/03/22	Change in year in the net assets available to pay benefits	
		+6.1%	-6.1%
	£'000	£'000	£'000
Overseas pooled investments	1,876,457	114,464	(114,464)
Overseas pooled property investments	34,572	2,109	(2,109)
Cash	0	0	0
Total change in available assets	1,911,029	116,573	(116,573)

14.10 Credit risk

Credit risk represents the risk that the counterparty to a transaction or a financial instrument will fail to discharge an obligation and cause the Fund to incur a financial loss. The market values of investments generally reflect an assessment of credit in their pricing and consequently the risk of loss is implicitly provided for in the value of the Fund's financial assets and liabilities.

In essence the Fund's entire investment portfolio is exposed to some form of credit risk. However the selection of high quality counterparties, brokers and financial institutions minimises credit risk that may occur through the failure to settle a transaction in a timely manner.

Employers in the Fund are not currently assessed for their creditworthiness or individual credit limits set. There is risk of being unable to collect contributions from employers with no contributing members (e.g. risk associated with employers with a small number of declining contributing members) so Carmarthenshire County Council monitors membership movements on an annual basis.

New employers to the Fund have to agree to the provision of a bond to prevent the risk of future financial loss to the Fund in the event of not being able to meet its pension liability on cessation. Carmarthenshire County Council currently guarantees to meet any future liabilities falling on the Fund as a result of cessation. This is done to ensure that actuarial recovery periods and amounts are kept at a manageable level for smaller employers.

No collateral is held as security on financial assets. Carmarthenshire County Council does not generally allow credit to employers.

All investments held by investment managers are held in the name of the Dyfed Pension Fund at the custodian – Northern Trust, so if the investment manager fails the Fund's investments are not classed amongst the manager's assets.

Any cash held is in the Carmarthenshire County Council accounts and is invested in line with Carmarthenshire County Council's approved credit rated counterparty list.

14.11 Liquidity risk

This refers to the possibility that the Fund might not have sufficient funds available to meet its commitments to make payments.

Carmarthenshire County Council has a comprehensive cash flow management system that seeks to ensure that cash is available when needed.

The amount held in the Fund's bank accounts meet the normal liquidity needs of the Fund and any surplus cash is invested. The Fund's actuaries establish what contributions should be paid in order that all future liabilities can be met.

The investments of the Fund are mainly of a liquid nature. Although any forced liquidation of the investments may be subject to a financial loss.

15 Current assets

31/03/22 £'000		31/03/23 £'000
	Contributions due from employer	
2,291	- Employer	2,145
2,188	- Employee	2,065
4,478	Cash Balances	6,645
366	Debtors	369
<u>9,323</u>		<u>11,224</u>

15.1 Analysis of Current assets

31/03/22 £'000		31/03/23 £'000
7,796	Local authorities	9,407
1,527	Other entities and individuals	1,817
<u>9,323</u>		<u>11,224</u>

16 Current liabilities

31/03/22 £'000		31/03/23 £'000
(1,493)	Unpaid benefits	(2,849)
(1,903)	Creditors	(2,520)
<u>(3,396)</u>		<u>(5,369)</u>

16.1 Analysis of Current liabilities

31/03/22 £'000		31/03/23 £'000
(763)	HMRC	(861)
(336)	Public corporations and trading funds	(369)
(2,297)	Other entities and individuals	(4,139)
<u>(3,396)</u>		<u>(5,369)</u>

17 Additional Voluntary Contributions (AVC)

Occupational Pension Schemes are required by Statute to provide in-house AVC arrangements. The Fund has joint providers: Prudential, Standard Life and UTMOST, where a range of investment options are available.

It is for individual Scheme members to determine how much they contribute (subject to HMRC limits) and the investment components or its mix.

The contributions made to separately invested AVC schemes and the value of these investments as at the balance sheet date are shown below:

AVC Provider	Value as at 31/03/22 £ '000	Contributions £ '000	Expenditure £ '000	Change in Market Value £ '000	Value as at 31/03/23 £ '000
Prudential*	8,585	1,582	(961)	102	9,308
UTMOST	435	3	(29)	0	409
Standard Life	2,949	403	(406)	(21)	2,925
Total	11,969	1,988	(1,396)	81	12,642

*It was reported in the 2021-22 accounts that the closing balance for Prudential was £6,276k. This was the closing balance as at 31 March 2020 as the Fund had not received either the 2020-21 or 2021-22 Prudential accounts. These have now been received, along with the accounts for 2022-23 resulting in the above table being correct as at 31 March 2023.

18 Funding arrangements

In line with Local Government Pension Scheme Regulations 2013, the Fund's actuary undertakes a funding valuation every three years for the purpose of setting employer contributions rates for the forthcoming triennial period. The valuation that these financial statements are based on took place as at 31 March 2019.

For more details, and to view the Funding Strategy Statement (FSS), please refer to the Fund's website – www.dyfedpensionfund.org.uk

19 Related Party Transactions

The Fund is administered by Carmarthenshire County Council (the Authority), consequently there is a strong relationship between the Authority and the Fund. In addition, the Authority's Governance and Audit Committee is responsible for the approval of the Fund's Annual Report and Accounts.

The Authority incurred costs of £1.164 million (2021-22: £1.145 million) in relation to the administration of the Fund and was subsequently reimbursed by the Fund.

The Authority is also the single largest employer of members in the Fund and contributed £40.422 million to the Fund in 2022-23 (2021-22: £36.295 million).

The Fund holds part of its cash balance with the Authority in order to meet its day to day expenditure. This cash is invested on the Money Markets by the Authority's Treasury Management section. During the year to 31 March 2023, the Fund had an average investment balance of £14 million (2021-22: £14.93 million) earning interest of £210,740 (2021-22: £11,261).

19.1 Governance

Pension Committee

There are three members and one substitute member of the Pension Committee. During 2022-23 these were Councillor Elwyn Williams (active member), Councillor Dai Thomas (active member), Councillor Rob James (active member) and the substitute was Councillor Denise Owen (active member).

The Director of Corporate Services, Mr Chris Moore, who has the role of Section 151 Officer for the Authority, played a key role in the financial management of the Fund and is also an active member of the Fund.

The Committee members and the Senior Officers that advise the Committee are required to declare their interest at each meeting. The Committee members and Director of Corporate Services accrue their benefits in line with the regulations encompassing councillors and employees of the employing bodies of the Fund.

Pension Board

A Pension Board was approved by County Council on the 11th February 2015 effective from 1st April 2015 in line with the Public Service Pension Act 2013. It consists of three employer representatives, three member representatives and an independent chair.

For more details, and to view the Governance Policy, please refer to the Fund's website – www.dyfedpensionfund.org.uk

19.2 Key Management Personnel

The key management personnel of the fund is the Section 151 Officer. Total remuneration payable to key management personnel is set out below:

31/03/22		31/03/23
£'000		£'000
15	Short-term benefits	15
4	Post-employment benefits	4
19		19

20 Employing bodies contribution rates, contributions receivable and benefits payable

2021-22				2022-23				
Contri- bution rate %	Deficit/ (Surplus) Contri- bution £'000	Contri- butions £'000	Benefits payable £'000		Contri- bution rate %	Deficit/ (Surplus)) Contri- bution £'000	Contri- butions £'000	Benefits payable £'000
Scheduled bodies								
19.9	(2,695)	40,217	40,757	Carmarthenshire County Council	19.9	(2,800)	43,220	43,842
19.8	(2,066)	23,604	19,311	Pembrokeshire County Council	19.8	(2,146)	25,536	21,540
20.1	(2,232)	14,605	12,802	Ceredigion County Council	20.1	(2,320)	15,712	13,797
17.8	(7)	6,681	3,405	Office for the Police & Crime Commissioner for Dyfed-Powys	17.8	(7)	7,131	3,775
18.1	(195)	1,752	2,005	Mid & West Wales Fire Authority	18.1	(203)	1,917	1,666
19.7	0	311	400	Coleg Ceredigion	19.7	0	293	331
20.0	0	2,020	1,214	Coleg Sir Gar	20.0	0	2,051	1,252
19.9	(287)	876	826	Pembrokeshire Coast National Park Authority	19.9	(298)	922	948
18.6	28	1,529	460	Pembrokeshire College	18.6	29	1,714	557
	(7,454)	91,595	81,180			(7,745)	98,496	87,708
Designated (Resolution) bodies								
25.6	(4)	15	17	Aberystwyth Town Council	25.6	(4)	22	14
22.4	(25)	97	96	Carmarthen Town Council	22.4	(26)	109	109
20.9	1	45	0	Cwmamman Town Council	20.9	1	61	0
24.1	0	21	0	Llanedi Community Council	24.1	0	24	0
28.8	0	7	4	Gorslas Community Council	28.8	(0)	8	4
-	0	12	37	Haverfordwest Town Council	-	0	13	39
27.6	8	19	12	Kidwelly Town Council	27.6	8	20	11
25.9	0	3	1	Llanbadarn Fawr Community Council	25.9	0	2	33
19.4	0	1	1	Llanarthne Community Council	19.4	0	2	1
19.9	(53)	269	250	Llanelli Rural Council	19.9	(55)	294	202
20.3	15	75	100	Llanelli Town Council	20.3	16	75	298
22.9	3	15	0	Llangennech Community Council	22.9	3	17	0
25.8	6	41	30	Llannon Community Council	25.8	6	57	26
17.3	(12)	59	19	Pembrey & Burry Port Town Council	17.3	(12)	70	39
22.5	(6)	14	11	Tenby Town Council	22.5	(6)	18	12
19.6	2	17	0	Pembroke Town Council	19.6	2	18	0
22.7	2	16	0	Pembroke Dock Town Council	22.7	2	19	0
22.7	0	0	0	Cwarter Bach Community Council	21.9	0	4	0
	(63)	726	578			(65)	833	788

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2021-22				2022-23				
Contri- bution rate %	Deficit Contri- bution £'000	Contri- butions £'000	Benefits payable £'000		Contri- bution rate %	Deficit Contri- bution £'000	Contri- butions £'000	Benefits payable £'000
Admission bodies								
Community Admission Body (CAB)								
21.1	8	46	31	Ceredigion Association of Voluntary Org.	21.1	6	44	27
19.9	0	1,209	1,292	Careers Wales Carmarthenshire Association of Voluntary Services	19.9	0	1,307	1,574
22.9	3	42	36	Carmarthenshire Federation of Young Farmers Clubs	22.9	3	35	37
0.0	0	2	14	Iaith Cyf	0.0	0	1	14
20.2	0	15	42	Leonard Cheshire Disability	20.2	0	28	43
26.9	2	3	16	Llanelli Burial Board	26.9	2	4	16
0.0	0	0	39	Menter Bro Dinefwr	0.0	0	0	40
16.7	13	88	38	Menter Cwm Gwendraeth	16.7	14	96	17
17.6	14	47	62	Menter Gorllewin Sir Gar	17.6	14	25	39
13.3	2	79	0	Menter Iaith Castell-Nedd Port Talbot Narberth & District Community & Sports Association	13.3	2	73	0
9.5	0	15	10	Pembrokeshire Association of Voluntary Services	9.5	0	14	11
22.8	0	5	10	PLANED	22.8	0	5	11
22.7	0	62	62	Tai Ceredigion/Barcud University of Wales-Trinity St David	22.7	0	65	64
19.2	0	101	34	Aberystwyth University	19.2	0	99	83
21.4	0	316	280	Books Council of Wales	21.4	0	299	458
22.0	0	622	559	West Wales Action for Mental Health	22.0	0	573	696
25.1	92	8	210	Valuation Tribunal Wales	25.1	96	9	214
19.7	0	414	453		19.7	0	417	371
21.2	0	24	44		21.2	0	25	48
15.3	0	17	58		15.3	0	19	47
	134	3,115	3,290			137	3,138	3,810
Transferee Admission Body (TAB)								
22.8	0	18	46	Pobl Group	22.8	0	17	43
0.0	0	0	14	DANFO	0.0	0	0	15
17.3	10	822	198	Llesiant Delta Wellbeing Human Support Group (HSG)	17.3	10	989	79
0.0	0	0	78	Compass Contract Services Ltd	0.0	0	0	83
0.0	0	0	1	Burry Port Marina Ltd	0.0	0	0	1
22.2	0	12	0	Adapt Business Services	22.2	0	10	0
46.2	0	9	0	Visit Pembrokeshire	46.2	0	12	0
23.4	0	16	0		23.4	0	10	0
	10	877	337			10	1,038	221

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				Bodies with no pensionable employees						
0.0	0	6	7	DVLA	0.0	0	6	7		
0.0	0	0	13	Cardigan Swimming Pool	0.0	0	0	14		
0.0	0	0	74	PRISM	0.0	0	0	56		
				Dyfed Powys						
0.0	0	53	325	Magistrates Courts	0.0	0	53	410		
				Carmarthen Family						
0.0	0	1	7	Centre	0.0	0	2	8		
				Milford Haven Town						
0.0	0	2	4	Council	0.0	0	2	4		
0.0	0	0	2	Mencap	0.0	0	0	16		
0.0	0	0	6,530	Dyfed County Council	0.0	0	0	6,339		
0.0	0	0	2	Dyfed AVS	0.0	0	0	2		
0.0	0	7	8	NHS	0.0	0	7	7		
0.0	0	4	16	Welsh Water	0.0	0	4	17		
0.0	0	0	8	Cwm Environmental	0.0	0	0	8		
0.0	0	0	19	Cartrefi Cymru	0.0	0	0	7		
0.0	0	2	2	Rent Officer Service	0.0	0	1	1		
	0	75	7,017			0	75	6,896		
(7,373)				96,388	92,402	Total		(7,663)	103,580	99,423

20.1 Bodies with No Pensionable Employees where pension increase is recharged

It has been assumed that for the following bodies, the proportion of pension increases stated below will continue to be recharged.

	Proportion to be recharged %
DVLA	100
Milford Haven Town Council	100
National Health Service	100
Carmarthen Family Centre	100
Dwr Cymru Welsh Water	50

21 Stock Lending

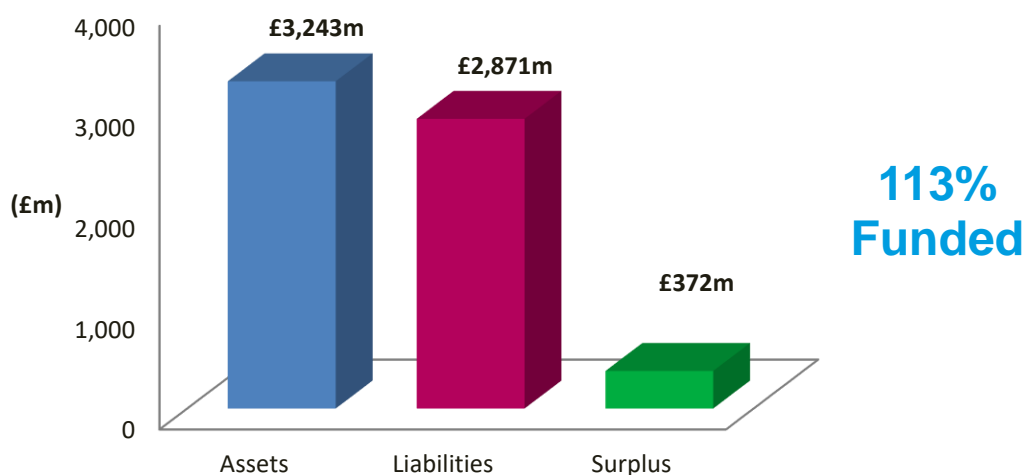
The Fund's investment strategy permits stock lending subject to specific approval. During 2022-23, the income earned by the Fund through stock lending was £93,731 (2021-22: £88,153). At 31 March 2023 the Fund had £52.8m out on loan (2021-22: £45.9m).

22 Actuarial Statement

This statement has been provided to meet the requirements under Regulation 57(1)(d) of The Local Government Pension Scheme Regulations 2013.

An actuarial valuation of the Dyfed Pension Fund was carried out as at 31 March 2022 to determine the contribution rates with effect from 1 April 2023 to 31 March 2026.

On the basis of the assumptions adopted, the Fund's assets of £3,243 million represented 113% of the Fund's past service liabilities of £2,871 million (the "Solvency Funding Target") at the valuation date. The surplus at the valuation was therefore £372 million.



The valuation also showed that a Primary contribution rate of 19.8% of pensionable pay per annum was required from employers. The Primary rate is calculated as being sufficient, together with contributions paid by members, to meet all liabilities arising in respect of service after the valuation date.

The funding objective as set out in the FSS is to achieve and maintain a solvency funding level of 100% of liabilities (the solvency funding target). In line with the FSS, where a shortfall exists at the effective date of the valuation a deficit recovery plan will be put in place which requires additional contributions to correct the shortfall. Equally, where there is a surplus it is may be appropriate to offset this against contributions for future service, in which case contribution reductions will be put in place to allow for this.

The FSS sets out the process for determining the recovery plan in respect of each employer. At the last actuarial valuation the average recovery period adopted was 9 years for employers in deficit and 14 years for employers in surplus, and the total initial recovery payment (the "Secondary rate" for 2023/26) was a surplus offset of 3.7% of pensionable pay - approximately £14m per annum in £ terms (which allows for the contribution plans which have been set for individual employers under the provisions of the FSS), although this varies year on year.

Further details regarding the results of the valuation are contained in the formal report on the actuarial valuation dated March 2023.

In practice, each individual employer's position is assessed separately and the contributions required are set out in the report. In addition to the certified contribution rates, payments to cover additional liabilities arising from early retirements (other than ill-health retirements) will be made to the Fund by the employers (with the exception of two employers who have included provision for a non-ill health early retirement allowance within their contributions).

The funding plan adopted in assessing the contributions for each individual employer is in accordance with the Funding Strategy Statement (FSS). Any different approaches adopted, e.g. with regard to the implementation of contribution increases and deficit recovery periods, are as determined through the FSS consultation process.

The valuation was carried out using the projected unit actuarial method and the main actuarial assumptions used for assessing the Solvency Funding Target and the Primary rate of contribution were as follows:

	For past service liabilities (Solvency Funding Target)	For future service liabilities (Primary rate of contribution)
Rate of return on investments (discount rate)	4.55% per annum	5.10% per annum
Rate of pay increases (long term)	4.60% per annum	4.60% per annum
Rate of increases in pensions in payment (in excess of GMP)	3.10% per annum	3.10% per annum

The assets were assessed at market value.

The next triennial actuarial valuation of the Fund is due as at 31 March 2025. Based on the results of this valuation, the contribution rates payable by the individual employers will be reassessed with effect from 1 April 2026.

Actuarial Present Value of Promised Retirement Benefits for the Purposes of IAS 26

IAS 26 requires the present value of the Fund's promised retirement benefits to be disclosed, and for this purpose the actuarial assumptions and methodology used should be based on IAS 19 rather than the assumptions and methodology used for funding purposes.

To assess the value of the benefits on this basis, we have used the following financial assumptions as at 31 March 2023 (the 31 March 2022 assumptions are included for comparison):

	31 March 2022	31 March 2023
Rate of return on investments (discount rate)	2.8% per annum	4.8% per annum
Rate of CPI Inflation / CARE benefit revaluation	3.3% per annum	2.7% per annum
Rate of pay increases	4.8% per annum	4.2% per annum
Increases on pensions (in excess of GMP) / Deferred revaluation	3.4% per annum	2.8% per annum

The demographic assumptions are the same as those used for funding purposes:

- the start of period assumptions are based on the 2019 actuarial valuation assumptions (but updated to the 2021 CMI future improvement tables)
- the end of period assumptions are based on the updated assumption adopted for the 2022 actuarial valuation, with a long-term rate of life expectancy improvement of 1.5% p.a.

Full details of the demographic assumptions are set out in the formal reports to the respective valuations.

The movement in the value of the Fund's promised retirement benefits for IAS 26 is as follows:

Start of period liabilities	£4,234m
Interest on liabilities	£118m
Net benefits accrued/paid over the period*	£88m
Actuarial (gains)/losses (see below)	(£1,565m)
End of period liabilities	£2,875m

**this includes any increase in liabilities arising as a result of early retirements*

Key factors leading to actuarial gains above are:

- **Change in financial assumptions:** Corporate bond yields increased significantly over the year, with a corresponding increase in discount rate to 4.8% p.a. from 2.8% p.a. In addition, there has been a reduction in long-term assumed CPI to 2.7% p.a. from 3.3% p.a.. In combination, these factors lead to a significant reduction in liabilities
- **Change in demographic assumptions:** As noted above, the assumptions have been updated to reflect the 2022 actuarial valuation assumptions. This acts to reduce the liabilities
- **Pension increases / high short-term inflation:** The figures allow for the impact of the April 2023 pension increase of 10.1%, along with the high levels of CPI since September 2022 (which will feed into the 2024 pension increase). As current inflation is higher than the long term assumption, this increases the liabilities
- **2022 actuarial valuation:** The year-end liabilities allow for the final 2022 valuation results, and so will allow for the difference between the assumptions and actual member experience over 2019/22. This will include factors such as the impact of actual pay increases awarded, actual rates of ill-health retirement, etc.

Clive Lewis
Fellow of the Institute and
Faculty of Actuaries

Mercer Limited
July 2023

Laura Evans
Fellow of the Institute and
Faculty of Actuaries

**Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023**

Pwnc: Datganiad Ariannol Awdurdod Harbwr Porth Tywyn 2022-23

Y Pwrpas: I gyflwyno'r cyfriflen am y flwyddyn 2022-23

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn Datganiad Ariannol Awdurdod Harbwr Porth Tywyn am y flwyddyn 2022-23.

Y Rhesymau:

Mae angen i'r Cyngor gymeradwyo cyfriflen Awdurdod Harbwr Porth Tywyn am y flwyddyn 2022-23, cyn yr archwiliad, i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014.

Mae gan y Pwyllgor Llywodraethu ac Archwilio bwer dirprwyedig i gymeradwyo'r Cyfrifon yn unol a'r Mesuriad Llywodraeth Leol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO

**Angen i'r Cabinet wneud penderfyniad NAC OES
Angen i'r Cyngor wneud penderfyniad NAC OES**

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-
Cyng. A Lenny**

Y Gyfarwyddiaeth:

**Enw Pennaeth y
Gwasanaeth:**

Randal Hemingway

Awdur yr Adroddiad:

Randal Hemingway

Swydd:

Pennaeth Gwasanaethau
Cyllidol

Rhif ffôn: 01267 224886

Cyfeiriad E-bost:

RHemingway@sirgar.gov.uk

EXECUTIVE SUMMARY
Governance & Audit Committee
14th July 2023

Burry Port Harbour Financial Statement 2022-23

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

Carmarthenshire County Council has been given a range of statutory powers and duties for the purposes of improving, maintaining and managing the Burry Port harbour through the Burry Port Harbour Revision Order 2000.

In accordance with the Harbours Act 1964, statutory harbour authorities are required to prepare annual statement of accounts relating to the harbour activities. In compliance with the Accounts and Audit (Wales) Regulations 2014, these accounts are in the form of a separate annual income and expenditure account and statement of balances.

From 1st April 2018, the Authority granted a long-term lease to The Marine & Property Group Ltd, who took over the running and management of Burry Port Harbour and consequently the activity on the statement is much reduced.

The net cost of the harbour activities in 2022-23 was £9k, (2021-22 £687k), and all activities are fully funded by Carmarthenshire County Council. Fixed assets held at 31st March 2023 total £867k. The decrease in costs year on year of £678k consists of a decrease in capital works expenditure of £697k, offset by a £19k decrease in income.

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: **R Hemingway**

Head of Financial Services

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

Legal

Compliance with the Accounts and Audit (Wales) Regulations 2014

Finance

The net cost of the Harbour activities in 2022-23 was £9k, which has been fully funded by Carmarthenshire County Council. Fixed assets held at 31st March 2023 total £867k.

CONSULTATIONS

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

Signed: R Hemingway

Head of Financial Services

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

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED NO

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
Accounts and Audit (Wales) Regulations 2014		Corporate Services Department, County Hall, Carmarthen.

Ffurflen Flynyddol Cydbwyllgorau Llai yng Nghymru ar gyfer y Flwyddyn a Ddaeth i Ben 31 Mawrth 2023

Datganiadau cyfrifyddu 2022-23 ar gyfer:

Enw'r corff:

Awdurdod Harbwr Porth Tywyn

	Y flwyddyn a ddaeth i ben		Nodiadau a chanllawiau i'r sawl sy'n llunio'r cyfrifon
	31 Mawrth 2022 (£)	31 Mawrth 2023 (£)	Dylech dalgrynnu'r holl ffigyrau i'r £ agosaf. Peidiwch â gadael unrhyw flychau yn wag gan gofnodi balansau o £0 neu ddim. Rhaid i bob ffigwr fod yn gyson â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn berthnasol.
Datganiad o incwm a gwariant/derbyniadau a thaliadau			
1. Balansau a ddygwyd ymlaen	0	0	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodion ariannol. Rhaid iddo fod yn gyson â llinell 7 y flwyddyn flaenorol.
2. (+) Incwm o drethiant lleol/ardoll	687,023	8,922	Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesept) neu ardoll/cyfraniad gan brif gyrff.
3. (+) Cyfanswm derbyniadau eraill	48,881	30,000	Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arian parod namyn y symiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, dewisol a reffeniw.
4. (-) Costau staff	0	0	Cyfanswm gwariant neu daliadau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, TWE ac Yswiriant Gwladol (cyflogeion a chyflogwyr), cyfraniadau pensiwn a threuliau cysylltiedig, e.e. costau terfynu.
5. (-) Llog ar fenthyciadau/ad-daliadau cyfalaf	730,877	34,162	Cyfanswm gwariant neu daliadau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau allanol (os o gwbl).
6. (-) Cyfanswm taliadau eraill	5,027	4,760	Cyfanswm gwariant neu daliadau fel y'u cofnodwyd yn y llyfr arian parod namyn costau staff (linell 4) a llog ar fenthyciadau/ad-daliadau cyfalaf (linell 5).
7. (=) Balansau a gariwyd ymlaen	0	0	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddiwedd y flwyddyn. Rhaid iddo fod yn hafal i (1+2+3) – (4+5+6).
Datganiad o falansau			
8. (+) Dyledwyr	135,688	145,028	Cyfrifon incwm a gwariant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff.
9. (+) Cyfanswm arian parod a buddsoddiadau	(134,283)	(137,103)	Pob cyfrif: Swm yr holl gyfrifon banc cyfredol a chadw, daliadau ariannol a buddsoddiadau a ddelir ar 31 Mawrth. Rhaid i hyn fod yn gyson â balans cysoni'r llyfr arian parod yn unol â'r cysoniad banc.
10. (-) Credydwyr	1,405	7,925	Cyfrifon incwm a gwariant yn unig: Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyg) ar ddiwedd y flwyddyn.
11. (=) Balansau a gariwyd ymlaen	0	0	Dylai cyfanswm y balansau fod yn hafal i linell 7 uchod: Nodwch gyfanswm (8+9-10).
12. Cyfanswm asedau sefydlog ac asedau hirdymor	0	0	Gwerth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddelir ar 31 Mawrth.
13. Cyfanswm benthyciadau	900,600	867,319	Balans cyfalaf dyledus pob benthygiad gan drydydd partïon ar 31 Mawrth (gan gynnwys PWLB).

Datganiad Llywodraethu Blynyddol

Rydym yn cydnabod, fel aelodau o'r Pwyllgor, ein cyfrifoldeb am sicrhau bod system rheolaeth fewnol gadarn ar waith, gan gynnwys paratoi'r datganiadau cyfrifyddu. Rydym yn cadarnhau, hyd eithaf ein gwybodaeth a'n cred, o ran y datganiadau cyfrifyddu ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2023, ein bod wedi gwneud y canlynol:

	Cytunwyd?		Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:	Cyf y Canllaw i Ymarferwyr
	Do	Naddo*		
<p>1. Rhoi trefniadau ar waith ar gyfer:</p> <ul style="list-style-type: none"> rheolaeth ariannol effeithiol yn ystod y flwyddyn; a pharatoi a chymeradwyo'r datganiadau cyfrifyddu. 	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Pennu ei gyllideb a rheoli ei arian yn briodol a pharatoi a chymeradwyo ei ddatganiadau cyfrifyddu fel a ragnodir gan y gyfraith.	6, 12
<p>2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gynlluniwyd i atal a chanfod twyll a llygredigaeth, ac adolygu ei heffeithiolrwydd.</p>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Gwneud trefniadau priodol a derbyn cyfrifoldeb am warchod yr arian cyhoeddus a'r adnoddau dan ei reolaeth.	6, 7
<p>3. Cymryd yr holl gamau rhesymol i roi sicrwydd i ni'n hunain nad oes unrhyw achosion o ddiffyg cydymffurfio gwirioneddol na phosibl â chyfreithiau, rheoliadau na chodau ymarfer a allai gael effaith ariannol sylweddol ar allu'r Pwyllgor i gynnal ei fusnes neu ar ei sefyllfa ariannol.</p>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Ond wedi gwneud pethau y mae ganddo'r pŵer cyfreithiol i'w gwneud ac wedi cydymffurfio â chodau ymarfer a safonau wrth wneud hynny.	6
<p>4. Darparu cyfle priodol i etholwyr arfer eu hawliau yn unol â gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.</p>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Rhoi'r cyfle i bob unigolyn â buddiant archwilio cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.	6, 23
<p>5. Cynnal asesiad o'r risgiau sy'n wynebu'r Pwyllgor ac wedi cymryd camau priodol i reoli'r risgiau hynny, gan gynnwys cyflwyno rheolaethau mewnol a/neu yswiriant allanol lle y bo angen.</p>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Ystyried y risgiau ariannol a'r risgiau eraill a wynebir ganddo wrth weithredu'r corff ac ymdrin â hwy'n briodol.	6, 9
<p>6. Cynnal system archwilio mewnol ddigonol ac effeithiol ar gyfer y cofnodion cyfrifyddu a'r systemau rheoli drwy gydol y flwyddyn ac wedi cael adroddiad gan yr archwilydd mewnol.</p>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Trefnu i unigolyn cymwys, yn annibynnol ar y rheolaethau a'r gweithdrefnau ariannol, roi barn wrthrychol ar ba un a yw'r rhain yn diwallu anghenion y corff.	6, 8
<p>7. Ystyried a oes unrhyw ymglyfreithiad, rhwymedigaethau neu ymrwymadau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl i'r flwyddyn ddod i ben, yn cael effaith ariannol ar y Pwyllgor a, lle y bo'n briodol, wedi eu cynnwys yn y datganiadau cyfrifyddu.</p>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Datgelu popeth y dylai fod wedi ei ddatgelu am ei fusnes yn ystod y flwyddyn gan gynnwys digwyddiadau a ddigwyddodd ar ôl i'r flwyddyn ddod i ben os ydynt yn berthnasol.	6
<p>8. Cymryd camau priodol i fynd i'r afael â phob mater a godwyd mewn adroddiadau blaenorol gan archwilwyr mewnol ac allanol.</p>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w sylw gan archwilwyr mewnol ac allanol.	6, 8, 23

* Ar ddalen ar wahân, rhwch esboniadau i'r archwilydd allanol ar gyfer pob ymateb 'naddo' a roddwyd; a disgrifiwch pa gamau gweithredu sy'n cael eu cymryd i fynd i'r afael â'r gwendidau a nodwyd.

Nodiadau datgelu ychwanegol*

Darperir yr wybodaeth ganlynol i gynorthwyo'r darllenydd i ddeall y datganiadau cyfrifyddu a/neu'r Datganiad Llywodraethu Blynyddol

1.

2.

3.

* Dylid cynnwys yma unrhyw ddatgeliadau ychwanegol sy'n angenrheidiol yn nhyb y Cyngor i gynorthwyo'r darllenydd i ddeall y datganiadau cyfrifyddu a/neu'r datganiad llywodraethu blynyddol.

Cymeradwyaeth ac ardystiad y Pwyllgor

Y Pwyllgor sy'n gyfrifol am baratoi'r datganiadau cyfrifyddu a'r datganiad llywodraethu blynyddol yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 (y Ddeddf) a Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.

Ardystiad gan y Swyddog Cyllid Cyfrifol Ardystiaf fod y datganiadau cyfrifyddu yn y Ffurflen Flynyddol hon yn rhoi darlun teg o sefyllfa ariannol y Pwyllgor, a'i incwm a'i wariant, neu'n cyflwyno'r derbyniadau a'r taliadau'n briodol, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2023.	Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynyddol wedi eu cymeradwyo gan y Pwyllgor o dan gyfeirnod cofnod:
	Cyfeirnod cofnod:
Llofnod y Swyddog Cyllid Cyfrifol:	Llofnod Cadeirydd y cyfarfod:
Enw:	Enw:
Dyddiad:	Dyddiad:

Adroddiad archwilio mewnol Blynyddol ar gyfer:

Enw'r corff:

Awdurdod Harbwr Porth Tywyn

Mae archwiliad mewnol y Pwyllgor, gan weithredu'n annibynnol ac ar sail asesiad o risg, wedi cynnwys cynnal asesiad dewisol o gydymffurfiaeth â'r gweithdrefnau a'r rheolaethau perthnasol y disgwylir iddynt fod ar waith yn ystod y flwyddyn ariannol sy'n dod i ben 31 Mawrth 2023.

Cynhaliwyd yr archwiliad mewnol yn unol ag anghenion y Pwyllgor a'r gwaith a drefnwyd. Ar sail y canfyddiadau yn y meysydd a archwiliwyd, ceir crynodeb o gasgliadau'r archwiliad mewnol yn y tabl hwn. Nodir isod amcanion rheolaeth fewnol a chasgliadau'r archwiliad mewnol ar ôl ystyried a oedd yr amcanion canlynol o ran rheolaeth, ym mhob ffordd bwysig, yn cael eu bodloni drwy gydol y flwyddyn ariannol i safon sy'n ddigonol i ddiwallu anghenion y Pwyllgor.

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys **	
1. Mae'r llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
2. Bodlonwyd rheoliadau ariannol, ategwyd taliadau gan anfonebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
3. Asesodd y corff y risgiau sylweddol i gyflawni ei amcanion ac adolygodd ddigonolrwydd y trefniadau ar gyfer eu rheoli.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
4. Deilliodd y gofyniad blynyddol am braesept/ardoll/adnoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
5. Cafodd yr incwm disgwylidig ei dderbyn yn llawn, ar sail prisiau cywir, ei gofnodi'n briodol a'i fancio'n brydlon, a rhoddwyd cyfrif priodol am TAW.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
6. Ategwyd taliadau arian mân yn briodol gan dderbynebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
7. Talwyd cyflogau i gyflogeion a lwfansau i aelodau yn unol â chymeradwyaethau a gofnodwyd, a chymhwyswyd gofynion TWE ac Yswiriant Gwladol yn briodol.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys**	
9. Cafodd cysoniadau cyfrifon banc cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
10. Cafodd datganiadau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratoi ar y sail cyfrifyddu gywir (derbyniadau a thaliadau/incwm a gwariant), roeddent yn gyson â'r llyfr arian parod, wedi'u hategu gan drywydd archwilio digonol o gofnodion sylfaenol, a, lle y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodi'n briodol.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun

Roedd rheolaethau digonol yn bodoli ar gyfer unrhyw feysydd risg a nodwyd gan y Cyngor/Bwrdd/Pwyllgor (rhestrwch unrhyw feysydd risg eraill isod neu ar dudalennau ar wahân os oes angen):					
	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys**	
11. Nodwch y maes risg	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
12. Nodwch y maes risg	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
13. Nodwch y maes risg	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun

* Os atebwyd 'naddo', nodwch y goblygiadau a'r camau sy'n cael eu cymryd i fynd i'r afael ag unrhyw wendid rheoli a nodwyd (ychwanegwch dudalennau ar wahân os oes angen).

** Os atebwyd 'heb ei gynnwys', nodwch pryd y gwnaethpwyd y gwaith archwilio mewnol mwyaf diweddar yn y maes hwn a phryd y bwriedir ei wneud nesaf, neu os nad oes angen ei gynnwys, rhaid i'r archwilydd mewnol esbonio pam nad oes angen hynny.

[Mae fy nghanfyddiadau manwl a'm hargymhellion yr wyf yn eu dwyn i sylw'r Pwyllgor wedi'u cynnwys yn fy adroddiad manwl i'r Pwyllgor dyddiedig _____.] * Dileer os nad oes adroddiad wedi'i baratoi.

Cadarnhau archwiliad mewnol

Yr wyf fi/Yr ydym ni yn cadarnhau nad wyf i/ydym ni, fel archwilydd mewnol y Pwyllgor, wedi ymgymryd â swyddogaeth reoli na gweinyddol o fewn y corff (gan gynnwys paratoi'r cyfrifon) nac fel aelod o'r corff yn ystod y blynyddoedd ariannol 2021-22 a 2022-23. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddiannau ynghylch fy mhenodiad.

Enw'r unigolyn a gynhaliodd yr archwiliad mewnol:
Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol:
Dyddiad:

Mae'r dudalen hon yn wag yn fwriadol

**Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023**

Y diweddaraf ynghylch ar Cynllun Archwilio Mewnol 2022/23 a 2023/24		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Cyflwynir adroddiad cynnydd yn rheolaidd bob tro mae'r Pwyllgor Llywodraethu ac Archwilio yn cyfarfod.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO		
Angen i'r Cabinet wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO: Cyng. A Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223
Awdur yr Adroddiad: Caroline Powell	Prif Archwilydd	Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

Governance & Audit Committee

14 July 2023

Annual Governance Statement 2022/23

Annual Governance Statement.

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

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

The draft Annual Governance Statement (Section 3 of the Statement of Accounts) is for review by the Governance and Audit Committee and to provide an opportunity for the Committee to fulfil their responsibility to provide a meaningful review of the AGS, based on knowledge of the governance arrangements, from assurances received during the year before its finalised.

DETAILED REPORT ATTACHED?

**YES (within attachment for Accounts Agenda -
Section 3 of the Statement of Accounts)**

IMPLICATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

Legal

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

CONSULTATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

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

These are detailed below:

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

INTERNAL AUDIT PLAN 2022/23										
2022/23 Plan Completion to Date: 94.0%										
Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Actual Days	Assurance Rating / Engagement Type
Fundamentals										
1122001	Capital Accounting including Fixed Asset Register	20	*	*	*	*	*			
1122002	Cash & Bank	15	*	*	*	*	*	*	15	Acceptable
1122003	Creditor Payments	30	*	*	*	*				
1122004	Debtors System	20	*	*	*	*				
1122005	Housing Benefits	20	*	*	*	*	*	*	22	High
1122006	Payroll System	30	*	*	*	*	*			
1122007	Pensions Payroll System	20	*	*	*	*	*	*	18	High
1122008	VAT	15	*	*	*	*	*	*	17	Acceptable
Corporate Governance Assurance										
2122001	Corporate Governance Arrangements	20	*	*	*	*	*			
2122002	Regulatory Recommendations	10	*							
2122003	Data Protection	20	/	/	/	/	/	/	0	DEFERRED
2122004	Welsh Language Standards	20	*	*	*	*	*			
2122005	Freedom of Information	20	*	*	*	*	*	*	12	Acceptable
2122006	Risk Management Arrangements	10	*	*	*	*	*	*	12	Acceptable
COVID-19										
3122001	COVID-19 Duplication Checks and Payments	40	*	/	*	*	/	*	54	Checks
3122002	COVID-19 Systems and Processes	20	*	/	*	*	/	*	0	No work on this area
3122003	COVID-19 Working Groups	10	*	/	*	*	/	*	2	Consultation
Corporate Review Work										
4122001	CCC Companies	30	*							
4122002	Contract Management	20	*	*	*	*	*			
4122003	Procurement	20	*	*	*	*	*	*	22	Acceptable
4122004	Safeguarding - Adults	10	*	*	*	*	*	*	28	Low
4122005	Safeguarding - Children	10	*	*	*	*	*	*		
4122006	Staffing Matters	20	*	*	*	*	*	*	20	Acceptable
Counter Fraud										
5122001	Fraud Prevention, Detection and Investigation	40	*	/	*	*	/			
5122002	Proactive Fraud Testing	20	*	/	*	*	/			
Grants & Certification										
6122001	Burry Port Harbour	10	*	/	*	*	/	*	12	Accounts Return
6122002	Children & Communities Grant	25	*	/	*	*	/	*	16	Certification
6122003	RCSIG - Regional Consortia Support Improvement Grant (EIG) - EOY	15	*	/	*	*	/	*	37	Certification
6122004	RCSIG - Regional Consortia Support Improvement Grant (EIG) - Q3	15	*	/	*	*	/	*	7	Certification
6122005	Enable Grant	10	*	/	*	*	/	*	11	Certification
6122006	Housing Support Grant - Homelessness	12	*	/	*	*	/	*	7	Certification

6122007	Housing Support Grant - Rent Smart Wales	10	*	/	*	*	/	*	5	Certification
6122008	Housing Support Grant - Supporting People	13	*	/	*	*	/	*	13	Certification
6122009	Local Authority Education Grant	20	*	/	*	*	/	*	23	Certification
6122010	Other Grants (where assurance is required for sign-off)	20	/	/	/	/	/	/	0	No further Grants
6122011	Wales Pension Partnership	5	*	/	*	*	/	*	4	Accounts Return
6122012	Post 16 Grant	10	*	/	*	*	/	*	8	Certification
6122013	Pupil Deprivation Grant - EOY	15	*	/	*	*	/	*	33	Certification
6122014	Pupil Deprivation Grant - Q3	15	*	/	*	*	/	*	10	Certification
6122015	Trust Funds - Arbour Stephens	5	*	*	*	*	/	*	5	Certification
6122016	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*	*	/	*	9	Certification
6122017	Trust Funds - Minnie Morgan	5	*	*	*	*	/	*	4	Certification
6122018	Trust Funds - Oriol Myrddin	5	*	*	*	*	/	*	10	Certification
6122019	Regional Development Coordinator Grant	5	*	/	*	*	/	*	3	Certification
	Chief Executive's Department (not incl IT)									
7122001	Departmental Income	15	*	*	*	*	*	*	15	Acceptable
7122002	Local Government & Elections Act	10	*							
7122003	Net Zero Carbon	20	/	/	/	/	/	/	0	DEFERRED
7122004	Regeneration & Economic Development: CRF	10	*	/	*	*	/	*	5	Consultation
7122005	Regeneration & Economic Development	10	*	*	*					
7122006	PMP: Workforce Planning	20	/	/	/	/	/	/	0	DEFERRED
	Chief Executive's Department: IT									
7222001	Cyber Security	15	*	*	*	*	*	*		
7222002	Disaster Recovery and Business Continuity	15	*	*	*	*	*	*		
	Communities									
7322001	Departmental Income	15	*	*	*	*	*	*	18	Acceptable
7322002	Disabled Facilities Grants (DFGs)	15	*	*	*	*	*	*	16	Acceptable
7322003	Disrepair Claims	15	*	*	*	*	*	*	11	Acceptable
7322004	Leisure: Health, Fitness & Dryside portfolio	20	*	*	*	*	*	*	19	Acceptable
7322005	Adult Social Care Complaints Process	20	*	*	*	*	*	*	12	Acceptable
	Corporate Services									
7422001	Departmental Income	15	*	*	*	*	*	*	12	Acceptable
7422002	Corporate Credit Card	15	*	*	*	*	*	*	18	Acceptable
	Education & Children									
7522001	Departmental Income	15	*	*	*	*	*	*	15	Acceptable
7522002	Youth Support Service Pre-paid Cards	15	*	*	*	*	*	*	11	High
7522003	Schools Expenditure	30	*	*	*	*	*	*	29	Acceptable
7522004	Schools (incl School Questionnaires)	20	*	*	*	*	*	*	29	Assurance
7522004	School Visits 1	10	*	*	*	*	*	*		
7522004	School Visits 2	10	*	*	*	*	*	*	10	Acceptable
7522005	Welfare Cards	10	*	*	*	*	*	*		
	Place & Infrastructure									

7622001	Departmental Income	15	*	*	*	*	*	*	16	High
7622002	Fleet Management	10	*	*	*	*	*	*	8	Acceptable
7622003	Waste	15	*	*	*	*				
7622004	Planning: Minerals & Waste	20	*	*	*	*	*	*	18	High
7622005	Schools Handy Van Service	10	*	*	*	*	*	*	13	High
7622005	Property - Consultancy	5	*	*	*	*	/	*	4	Consultation
7622006	Asset Management	15	*	*	*	*	*	*	12	Low
	Additional									
8122001	Departmental Advisory Work	40	*	/	*	*	/	*	36	Advisory
8222001	Various Departmental Working Groups	40	*	/	*	*	/	*	5	Advisory

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2023/24										
2023/24		Plan Completion to Date:		11.0%						
Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Actual Days	Assurance Rating / Engagement Type
Fundamental Audits										
1123001	Budget Setting & Monitoring	15								
1123002	Council Tax	20								
1123003	Creditor Payments	30								
1123004	Deputyships	20								
1123005	Main Accounting	20								
1123006	Payroll System	30								
1123007	Petty Cash / Sundry Expenses	15	*	*	*					
1123008	Treasury Management - Loans & Investments	15								
Corporate Review Work										
2123001	CCC Companies Governance	20								
2123002	Contract Management	20								
2123003	Procurement	20								
2123004	Safeguarding	20								
2123005	Staffing Matters	20								
Corporate Governance Assurance										
3123001	Corporate Governance Arrangements	20								
3123002	Data Protection	20	*	*	*					
3123003	Declaration of Interests	20								
3123004	Corporate Strategy / Policy Making	20								
3123005	Wellbeing of Future Generations Act	20								
Duplication Checks										
4123001	Payments Duplication Checks	40	/	/	*					
Counter Fraud										
5123001	Fraud Prevention, Detection and Investigation	40	/	/	*					
5123002	Proactive Fraud Testing	20	/	/	*					
5123003	National Fraud Initiative	20	/	/	*					
Grants & Certification										
6123001	Burry Port Harbour	10	*							
6123002	Children & Communities Grant	25	*	/	*	*				
6123003	Education Improvement Grant	30	*	*	*					
6123004	Enable Grant	10								
6123005	Housing Support Grant	40	*	/	*					
6123006	Local Authority Education Grant	20								
6123007	Other Grants (where assurance is required for sign-off)	20								
6123008	Wales Pension Partnership	5	*	/	*	*	*	*	4	Certification
6123009	Post 16 Grant	10								
6123010	Pupil Development Grant	30	*	*	*					
6123011	Youth Justice Grant 2022-23	15								
6123012	Trust Funds - Arbour Stehpens	5	*	*						
6123013	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*					
6123014	Trust Funds - Minnie Morgan	5	*	*						
6123015	Trust Funds - Oriol Myrddin	5	*	*						

Pwyllgor Llywodraethu ac Archwilio 14 Gorffennaf 2023

ADRODDIAD BLYNYDDOL ARCHWILIAD MEWNOL 2022/23

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad.

Y Rhesymau:

Mae angen yr Adroddiad Blynyddol i fodloni gofynion Safonau Archwilio Mewnol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

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

Cyng. A Lenny

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y**Gwasanaeth:**

Helen Pugh

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad e-bost:

[HLPugh@sirgar.gov.uk](mailto:HPugh@sirgar.gov.uk)

Awdur yr Adroddiad:

Helen Pugh

Governance & Audit Committee

14 July 2023

Internal Audit Annual Report 2022/23

This report provides an opinion of the adequacy and effectiveness of the Council's control environment for the year April 2022 to March 2023, based on the work undertaken in the 2022/23 Internal Audit Plan, agreed by the Governance & Audit Committee.

The following Report is attached:
Internal Audit Annual Report 2022/23

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

Finance

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

CONSULTATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: Yes

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

These are detailed below:

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

Mae'r dudalen hon yn wag yn fwriadol

Cyngor Sir Gâr

Carmarthenshire County Council

Carmarthenshire County Council

Internal Audit Annual Report 2022-23

July 2023



Tudalen 385

Contents	Page
1. Introduction	2
2. Overall Opinion	2
3. Internal Audit	3
4. Staffing	3
5. Annual Audit Plan 2022/23	4
6. Annual Governance Statement	8
7. Quality Assurance	8
8. Performance	10
9. Fraud	11
10. 2023/24 Audit Plan	12

1. **Introduction**

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

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

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

This report provides an opinion by the Chief Audit Executive (Head of Revenues and Financial Compliance), on the provisions of the PSIAS, for the year April 2022 to March 2023, based on the work undertaken in the 2022/23 Internal Audit Plan, agreed by the Governance & Audit Committee.

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

2. **Overall Opinion**

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

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

- The results of all work undertaken as part of the 2022/23 Internal Audit Programme.
- The results of work undertaken as part of the 2021/22 Internal Audit Programme, which have been concluded following the issue of last year's Annual Report.
- The results of follow-up action of Internal Audit Reviews from current and previous years.

- Assurance gleaned from attendance at and participation in various working groups within the Council.
- The acceptance of actions by Management (especially those deemed significant).

Based on the programme of audit work undertaken to assess the framework and application of governance, risk management and control, the annual opinion for 2022/23 is **ACCEPTABLE**.

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

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

3. Internal Audit

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

Where Internal Audit reviews are undertaken on functions headed by the Head of Revenues and Financial Compliance, resulting in a potential conflict of interest arising from reporting lines, an approved escalation protocol is followed. Such reviews are managed by the Principal Auditor, with the Head of Financial Services, who is outside of the Internal Audit activity, having oversight of these reviews.

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

4. Staffing

Internal Audit operates as a separate unit within the Revenues and Financial Compliance Division of the Corporate Services Department. The Head of Revenues and Financial Compliance is responsible for ensuring that the Internal Audit Service is

delivered to a professional standard and in accordance with the Public Sector Internal Audit Standards.

The Principal Auditor is responsible for ensuring that the reviews set out in the Audit Plan are properly managed and that issues arising from individual reviews are properly reported on. The Principal Auditor is responsible for the day-to-day management of the Internal Audit Staff and delivery of the Audit Plan as approved by the Governance & Audit Committee.

There were 10.2 Full Time Equivalent (FTE) staff on the establishment during 2022/23. This FTE figure includes the 1.0 FTE role undertaken by the Principal Auditor, whose role is to manage the function and thus not included in the Audit plan days.

Overall sickness accounted for a loss of 118 productive days, equating to approximately 6.4% of available productive days, compared to 3.2% the previous year, and 1.8% for 2020/21. During the year vacant posts accounted for the loss of 246 days.

5. **Annual Audit Plan 2022/23**

The 2022/23 Annual Plan was agreed at the Governance & Audit Committee on 11th March 2022. The Audit Plan was formulated considering the Authority's Corporate Risk Register and Departmental Risk Registers, in order to ensure appropriate coverage and consideration of the Authority's highest risks.

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

- Providing advice and guidance to departments and teams within the Council.
- Attendance at and participation in various working groups within the Council.
- Acting as a 'critical friend' to Council teams in the implementation of new processes and process changes.
- Providing certification certificates where required for Grants and Trust Funds.
- Providing audit services to external Clients, amounting to 97 audit days.
- Undertaking ad-hoc investigatory work.
- Undertaking analytical work, using Internal Audit Software, to identify potential duplicate grant claims, thus preventing erroneous payments being made.

83% of those reviews originally programmed were completed by 31st March 2023, thereby falling slightly short of the 90% target.

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

Priority 1 - Fundamental Weaknesses

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

Priority 2 - Strengthen Existing Controls

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

Priority 3 - Minor Issues

Action required which should result in enhanced control or better value for money. These are issues arising that would, if corrected, improve the internal control environment in general, but are not vital to the overall system of internal control.

At the completion of each audit review an overall opinion as to the level of assurance that can be provided is given. Following each audit, report recipients are asked to complete an action plan showing whether they agree with the recommendations made and how they plan to implement them. This process includes certification audits that are undertaken on Grants and Trust Funds; whilst reports are not ordinarily issued for this work, where concerns are identified during this certification work, an Audit Report will be issued to management with an Action Plan agreed to address the weaknesses identified.

During the period April 2022 to March 2023 a total of 113 recommendations have been made, these include recommendations made in Draft Reports at the time of this Report. All recommendations are discussed and agreed with the relevant service departments.

The Reports outcomes are summarised in Table 1 below.

Table 1: Analysis of Recommendations

Ratings	2022/23 Number of Recommendations	2021/22 Number of Recommendations
Priority 1 *** Fundamental Control Issues to be addressed as a High Priority	5	3
Priority 2 ** Control Issues required to strengthen existing procedures	78	80
Priority 3 * Minor issues	30	36

Of the 119 recommendations made in 2021/22, actions to address 96% were on target, complete or in progress by the year end. Full details of the recommendations that remained outstanding were reported to the Governance & Audit Committee at the 17th March 2023 meeting.

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

Priority 1 *** Issues

Fundamental weaknesses are rated as Priority 1 (3*) issues. All reports containing 3* issues are provided to the Chief Executive, the Chair and Vice Chair of Governance & Audit Committee, the Cabinet Member for Resources, and the relevant portfolio Cabinet Member. Summaries of all Council reports containing 3* issues are also presented to the Governance & Audit Committee.

The three 3* issues identified during 2021/22 related to the following areas:

- Travel & Subsistence
- School Meals Allergens
- School Visit

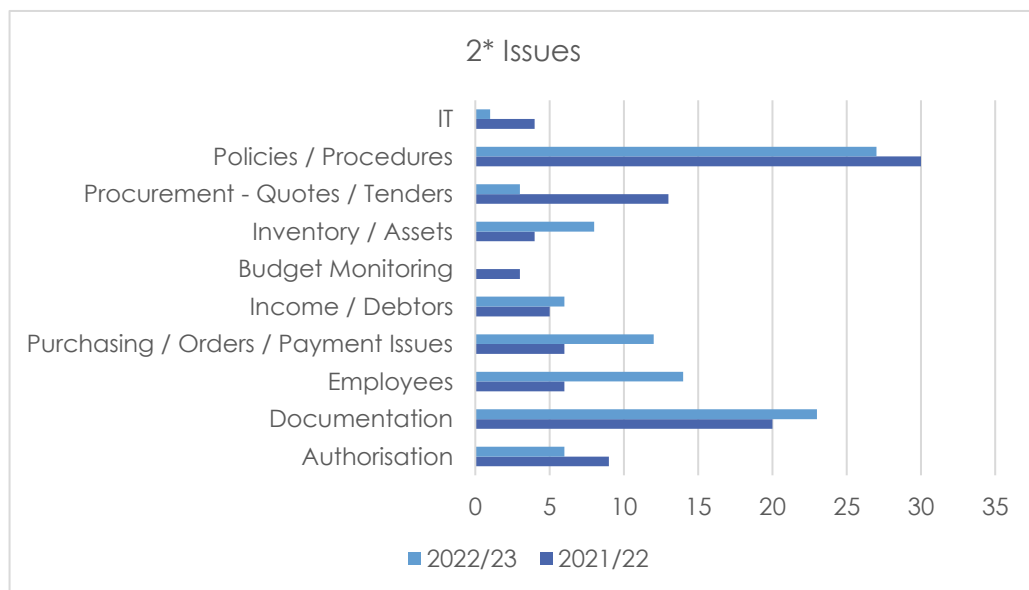
The reports relating to Travel & Subsistence and School Meals Allergens were presented to the Governance & Audit Committee during 2022/23, and the School Visit report was presented to the School's Governing Body.

Follow-up work has already been undertaken on the Travel & Subsistence report and the School Visit report, with satisfactory actions now having been put in place to address the issues identified. A follow-up review of School Meals Allergens is due to be undertaken as part of the 2023/24 Audit Plan.

All 3* issues identified during 2022/23 are currently contained within Draft Reports at the time of writing this report; these will be presented to the Governance & Audit Committee when the Final Reports are complete.

Priority 2 ** Issues

The majority of issues identified during 2022/23 have been categorised as 2* issues. To provide information on the types of issues that are being identified in this category, the graph on the following page shows the categorisation of the 2* issues raised in 2022/23 and compared to 2021/22.



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

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

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

Further to the analysis above, each report notes what assurance we conclude for each review. The definitions are detailed in table 2 below:

Table 2: Description for Assurance Levels

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

Considering Final and Draft Reports issued to date, the assurance levels gained are summarised in Table 3.

Table 3: Assurance

Level of Assurance	Number of 2022/23 Reports	Number of 2021/22 Reports
High	7	7
Acceptable	31	28
Low	5	3

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

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

6. Annual Governance Statement (AGS)

The Governance Statement for the year ended 31st March 2023 forms part of the Statement of Accounts. The Annual Governance Statement explains how the Authority has complied with the various elements of the Governance Framework.

The Annual Governance Statement 2022/23 has been signed by both the Leader and Chief Executive and is presented within the Statement of Accounts for 2022/23.

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

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

7. Quality Assurance

Internal Audit is committed to working to the highest professional standards, and to delivering quality services that add value to the Authority. The Principal Auditor maintains a Quality Assurance and Improvement Programme (QAIP), which is designed to achieve high professional performance operating in accordance with PSIAS and the Code of Ethics.

The QAIP, as defined by the PSIAS, is 'designed to enable an evaluation of the internal audit activity's conformance with the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.'

The QAIP must include both internal and external assessments; the requirements, and the process of review and conformance, are documented in the table below:

Requirements	Process of review and conformance
<p>Internal Assessment: Ongoing monitoring of the performance of the Internal Audit activity.</p>	<ul style="list-style-type: none"> ▪ Internal Audit engagements are supervised and monitored by the Principal Auditor, who is a qualified accountant (FCCA - fellow of the Association of Chartered Certified Accountants) ▪ Peer Reviews are undertaken annually on the working files relating to a sample of Audit Assignments. Results of peer reviews are discussed with the Internal Audit team in order to ensure improvements are implemented where any issues are identified. Any non-conformance would be reported to the Governance & Audit Committee. ▪ Standard working papers, Terms of Reference templates and Report templates are used for each audit assignment. These documents are reviewed on an annual basis to ensure they remain current and appropriate for use. ▪ The performance of the Internal Audit function is evaluated throughout the year, with the measurement of a set of Performance Indicators. ▪ All recommendations and Reports are reviewed and approved by the Principal Auditor.
<p>Internal Assessment: Periodic review of the Internal Audit activity</p>	<ul style="list-style-type: none"> ▪ Activity and performance of the Internal Audit function is reported to the Governance & Audit Committee at each Committee meeting; meetings are held at least quarterly. ▪ All Final Internal Audit Reports are shared with the Chair and Vice Chair of the Governance & Audit Committee, as well as the Cabinet Member for Resources. ▪ Risk Assessments are undertaken for the purposes of Internal Audit planning, to ensure the efficiency and effectiveness of Internal Audit in meeting the needs of its stakeholders.
<p>External Assessment: External Assessments to be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.</p>	<p>Through the Welsh Chief Internal Auditors Group, an arrangement has been made for the Chief Internal Auditor, Audit Manager or equivalent, from each of the Welsh Local Authorities to undertake a peer assessment of another Authority.</p> <p>The Audit Manager at Wrexham County Council undertook the assessment on Carmarthenshire's Internal Audit service during 2022/23; the conclusion of the assessment was that the Internal Audit Service is generally conforming with the PSIAS. The Final</p>

	Report will be presented to the Governance & Audit Committee at the July 2023 meeting.
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8. Performance

An Audit monitoring database is maintained to effectively monitor work undertaken in comparison with that planned. The database is used to allocate engagements, record work completed and to provide key information for management. Auditors are required to complete timesheets to record work undertaken, enabling productivity and progress against the Audit Plan to be continually assessed.

The performance of the function is reported on the Authority's Performance and Improvement Monitoring System (PIMS) and presented to the Policy & Resources Scrutiny Committee on a quarterly basis, with the progress against the plan, as well as details of audits undertaken, presented to the Governance & Audit Committee at each meeting.

The quarterly results for 2022/23 are in the table below:

Performance Indicator	2021/22 Year-End Result	Target	2022/23			
			Q1	Q2	Q3	Q4
Actual achievement against Annual Audit Plan	86%	90%	13%	33%	57%	83%
Percentage of Draft Internal Audit Reports issued within 10 working days of the fieldwork completion date	New Measure	80%	100%	100%	89%	87%
Percentage of management responses received within 15 working days of the Draft Internal Audit Report being issued	New Measure	80%	100%	50%	27%	38%
Percentage of Final Reports issued within 10 working days of management responses being received	New Measure	80%	100%	100%	100%	100%

During the year, a Stakeholder Feedback Survey was introduced, to gain the views of Audit Clients on the service they received from the Internal Audit team. Since its introduction, a return rate of 55% has been achieved, with feedback being requested from the Client following the issue of 11 Reports, and 6 Feedback Survey responses

having been received. Of the responses received, considering the answers to all questions, the service was categorised as follows:

Rating	Results (%)
Excellent	54%
Good	39%
Satisfactory	6%
Adequate	1%
Poor	0%

Where ratings of 'adequate' or 'poor' are received, the survey requests that the Client provide information on the reasons for this categorisation. This information is considered and used as a learning tool, to assist us in improving the service we provide to Clients.

9. **Fraud**

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

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

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

The Authority participates in the National Fraud Initiative (NFI) exercise, where data on Payroll, Creditors, Housing Benefit, Pensions, Insurance Claims, Blue Badges and VAT issues are matched nationally every 2 years to identify potential individual frauds. The exercise reviewing data nationally across Local Authorities and other Public Sector Organisations for 2022/23 is currently being undertaken.

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

An annual Anti-Fraud and Anti-Corruption Report is produced, providing a summary of the activities of the Council's Anti-Fraud functions. The 2022/23 report will be presented to the Corporate Management Team and to the Governance & Audit Committee.

10. **2023/24 Audit Plan**

The Internal Audit Plan for 2023/24 has been compiled considering the Authority's Corporate Risk Register and Service Risk Registers, thus ensuring appropriate coverage and consideration of the Authority's highest risks. In addition, Internal Audit liaised with the Corporate Management Team and Heads of Service in devising the plan and also taken account of any changes in services.

The Internal Audit Plan includes coverage of:

- Fundamental Audits
- Corporate Review Work
- Corporate Governance Assurance
- Duplication Checks
- Counter Fraud
- Grants and Certification
- Departmental Reviews

The 2023/24 Audit Plan was approved by the Governance & Audit Committee at its meeting on 17th March 2023.

Helen L Pugh
Head of Revenues and Financial Compliance

6th July 2023

Mae'r dudalen hon yn wag yn fwriadol

**Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023**

Asesiad Ansawdd Allanol o weithgaredd Archwiliad Mewnol		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Er mwyn caniatáu i'r Pwyllgor Llywodraethu ac Archwilio gyflwyno sylwadau ynghylch cynnwys yr Asesiad Ansawdd Allanol.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO		
Angen i'r Cabinet wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO: Cyng. Alun Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223
Awdur yr Adroddiad: Caroline Powell	Prif Archwilydd	Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

Governance & Audit Committee

14 July 2023

External Quality Assessment (EQA) of the Internal Audit activity

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Public Sector Internal Audit Standards (PSIAS) require an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.

The two possible approaches to external assessments outlined in the standard included either a full external assessment or an internal self-assessment, which is validated by an external reviewer.

Members of the Welsh Chief Internal Auditor Group (WCIAG) elected to adopt the self-assessment approach, with another member of the WCIAG undertaking the validation.

The assessment concluded that the Internal Audit service of Carmarthenshire Council conforms with the Standards in all significant areas and operates independently and objectively.

In summary, there are 304 best practice lines within the PSIAS. The results of the validation found that the Internal Audit Service of Carmarthenshire County Council is currently conforming to 300 of the requirements, with partial conformance in three areas and non-conformance in one area.

An Action Plan has been agreed to respond to the areas of partial and non-compliance; the Action Plan is included within 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: H L Pugh – Head of Revenues and Financial Compliance

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

Finance

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

CONSULTATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: Yes

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

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2023/24	G&AC 17-03-23	Agenda for Governance & Audit Committee on Friday, 17th March, 2023, 10.00 am

Mae'r dudalen hon yn wag yn fwriadol



Internal Audit Report

Public Sector Internal Audit Standards (PSIAS)

External Assessment of

Carmarthenshire Council's Internal Audit Service

Welsh Chief Internal Auditor Group

WCIAG

Date of Assessment Fieldwork	July and August 2022
Date of Report Issue	20 April 2023
Report Status	Final
Report Author	Mike Sheehan
Issued to	Helen Pugh, Head of Revenues & Financial Compliance

1. Introduction

- 1.1 The Public Sector Internal Audit Standard (PSIAS) became effective from 1st April 2013 and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.
- 1.2 The two possible approaches to external assessments outlined in the standard included either a full external assessment or an internal self-assessment, which is validated by an external reviewer.
- 1.3 Members of the Welsh Chief Internal Auditor Group (WCIAG) elected to adopt the self-assessment approach, with another member of the WCIAG undertaking the validation.

2. Purpose

- 2.1 The purpose of the external assessment is to help improve delivery of the audit service to an organisation. The assessment is designed to be a supportive process that identifies opportunities for development, which ultimately help to enhance the value of the audit function to the authority.

3. Results

- 3.1 The assessment involved a validation of a self-assessment of conformance against the PSIAS undertaken by the Internal Audit Lead at Wrexham County Borough Council in July and August 2022.
- 3.2 The assessment comprised a desktop review of the self-assessment and supporting evidence and discussions with the Principal Auditor and Chief Audit Executive (CAE), who consulted with the Section 151 Officer and Chair of the Governance & Audit Committee as part of the process, to gain insight and views on the operation of the Internal Audit Team and conformance with the Standards.
- 3.3 In summary, there are 304 best practice lines within the PSIAS. The results of the validation found that the Internal Audit Service of Carmarthenshire Council is currently conforming to 300 of the requirements, with partial conformance in three areas and non-conformance in one area.

3.4 The table below summarises the outcome of the assessment.

Standard	Conformance			Total
	Yes	Partly	No	
A. Mission of Internal Audit	1			1
B. Definition of Audit Risk	2			2
C. Core Principles	10			10
D. Code of Ethics	13			13
E. Attribute Standards				
Purpose, Authority and Responsibility	18	2		20
Objectivity and Independence	28		1	29
Proficiency and Due Professional Care	21			21
Quality Assurance and Improvement Programme	23	1		24
F. Performance Standards				
Managing the Internal Audit Activity	37			37
Nature of Work	28			28
Engagement Planning	52			52
Performing the Engagement	15			15
Communicating Results	46			46
Monitoring Progress	4			4
Communicating the Acceptance of Risks	2			2
Total	300	3	1	304

3.5 This report contains two appendices as follows:

Appendix A	Action Plan to address non / partial conformance areas
Appendix B	Enhancing proposals for areas where conformance is already achieved

3.6 The one non-compliance relates to Standard 1130, *Impairment to Independence or Objectivity*. The requirement is for someone outside Internal Audit to have oversight of audit engagements in areas managed by the CAE. The Principal Auditor's independence may be perceived to be compromised because her line manager is the person responsible for the operational management of the areas being audited.

3.7 The first two areas of partial compliance relate to Standard 1000 *Purpose, Authority and Responsibility*, specifically about what should be included in the Charter.

a) The first is the requirement for the Charter to include the arrangements for avoiding conflicts of interest. Although a Protocol has been developed to help deal with potential conflicts of interest, the Charter does not make reference to the Protocol.

b) The second is that the Charter recognises the mandatory nature of the Public Sector Internal Audit Standards. Although the Standards are referred to throughout the Charter, their mandatory nature is not made clear.

3.8 The third area of partial compliance relates to Standard 1311 *Quality Assurance and Improvement Programme – Internal Assessments*. The requirement is for performance monitoring to include stakeholder feedback. Currently there is no formal process in place for documenting stakeholder feedback.

Impact of non-compliance and steps to be taken to ensure compliance

3.9 Any non-conformance with the Standards and the impact must be disclosed to senior management and the Governance & Audit Committee.

3.10 In terms of the review that has been undertaken, the impact of the non-conformance is not considered to be significant, and the Internal Audit service of Carmarthenshire Council conforms with the Standards in all significant areas and operates independently and objectively.

3.11 The CAE has agreed an action plan to respond to the areas of partial compliance and non-compliance for consideration by the Governance & Audit Committee.

Action Plan to address non / partial conformance areas

Rec No	Standard	Action to address Non-compliance	Responsible person	Timescale
1	1130 Impairment to Independence or Objectivity - The requirement is for someone outside Internal Audit to have oversight of audit engagements in areas managed by the CAE.	The Principal Auditor's independence may be perceived to be compromised because their line manager is the person responsible for the operational management of a small proportion of areas being audited. A means of providing appropriate external oversight should be devised to demonstrate conformance with this Standard.	Helen Pugh, Head of Revenues & Financial Compliance	The Head of Financial Services, who is outside the Internal Audit activity, will have oversight of audit engagements in areas managed by the CAE. April 2023
		Action to address Partial Compliance		
2	1000 Purpose, Authority and Responsibility - The requirement is for the Charter to include the arrangements for avoiding conflicts of interest.	The Charter should be amended to explain how the Protocol helps to avoid potential conflicts of interest.	Caroline Powell, Principal Auditor	The Charter will be updated immediately. The revised Charter will be presented to the Governance & Audit Committee for approval. Governance & Audit Committee Meeting - July 2023.
3	1000 Purpose, Authority and Responsibility - The requirement is that the Charter recognises the mandatory nature of the Public Sector Internal Audit Standards.	Although the Standards are referred to throughout the Charter, their mandatory nature could be made clearer.	Caroline Powell, Principal Auditor	The Charter will be updated immediately. The revised Charter will be presented to the Governance & Audit Committee for approval

				Governance & Audit Committee Meeting - July 2023.
4	1311 Quality Assurance and Improvement Programme: Internal Assessments - The requirement is for performance monitoring to include stakeholder feedback	Currently there is no formal process in place for documenting stakeholder feedback. This gap should be addressed.	Caroline Powell, Principal Auditor	<p>A stakeholder feedback electronic form has now been devised and implemented. Feedback survey responses are requested from Audit Clients following the completion of an Audit review.</p> <p>Results of feedback will be monitored with a view to making improvements to the service we provide, where any weakness are identified.</p> <p>Results of stakeholder feedback will be reported as part of the Head of Internal Audit's Annual Report.</p> <p>The Audit Manual has been updated to reflect the new process.</p> <p>Complete.</p>

Further Action Plan – Enhancing proposals for areas where conformance is already achieved

Rec No	Standard	Compliant, but enhancing recommendation proposed.	Responsible person	Timescale
5	Mission of Internal Audit (A1)	The wording of the Charter could be strengthened to emphasise the Council’s ownership of the mission.	Caroline Powell, Principal Auditor	The Charter will be updated immediately. The revised Charter will be presented to the Governance & Audit Committee for approval Governance & Audit Committee Meeting - July 2023.
6	Core Principles – Competence (C5)	The Charter or Manual could be enhanced to ensure that it accurately captures the professional qualifications of Internal Audit staff and describes the arrangements for ensuring that those staff who are not professionally qualified continue to demonstrate competence.	Caroline Powell, Principal Auditor	The wording of the Charter will be reviewed to ensure it accurately captures the professional qualifications of Internal Audit staff. The revised Charter will be presented to the Governance & Audit Committee for approval Governance & Audit Committee Meeting - July 2023.
7	1120 Individual Objectivity	The Grants Panel’s terms of reference should be updated to make clear that the Principal Auditor	Caroline Powell, Principal Auditor	This was discussed at the March meeting of the Grants Panel, with the Terms of Reference

Rec No	Standard	Compliant, but enhancing recommendation proposed.	Responsible person	Timescale
		does not have any decision-making role on the Panel.		<p>being reviewed. The Grants Panel is Chaired by the Head of Financial Services. The Principal Auditor's role on the Grants Panel is of a proactive nature, providing advice and professional input on the administration of grants and to challenge the managerial and compliance controls in place, ensuring robust controls are in place. It was agreed at the March meeting of the Panel that the Principal Auditor continues to be a member on the Panel to ensure this advisory input can continue.</p> <p>Complete.</p>
8	1220 Due Professional Care	As the term " <i>due professional care</i> " is an important aspect of Internal Audit, a specific reference to this terminology in either the Charter or the Manual would strengthen the link to the Standards.	Caroline Powell, Principal Auditor	<p>The Charter will be updated immediately. The revised Charter will be presented to the Governance & Audit Committee for approval</p> <p>Governance & Audit Committee Meeting - July 2023.</p>

Rec No	Standard	Compliant, but enhancing recommendation proposed.	Responsible person	Timescale
9 10	1311 Quality Assurance and Improvement Programme – Internal Assessments	<p>a) Consider consulting Governance & Audit Committee Members as part of the process for developing performance targets; and</p> <p>b) Report performance against all targets to the Governance and Audit Committee</p>	Helen Pugh, Head of Revenues & Financial Compliance / Caroline Powell, Principal Auditor	<p>The development of Performance Targets is undertaken as part of the Authority's Business Planning process. New Performance Indicators (PI's) will be reported to the Governance & Audit Committee as part of the Head of Internal Audit's Annual Report.</p> <p>The Governance & Audit Committee is kept informed, on a quarterly basis, of progress against Internal Audit's Annual plan.</p> <p>PIs are also reported, on a quarterly basis, to the Performance & Resources Scrutiny Committee.</p> <p>Annual Report - July 2023</p>
11	1320 Reporting on the QAIP	The results of the Quality Assurance and Improvement Programme should be reported clearly to the Governance & Audit Committee.	Helen Pugh, Head of Revenues & Financial Compliance /	The QAIP will be reported on more clearly in the Annual Report

Rec No	Standard	Compliant, but enhancing recommendation proposed.	Responsible person	Timescale
			Caroline Powell, Principal Auditor	Annual Report - July 2023
12	2010 Planning	<p>a) Members of the Governance & Audit Committee should be made aware of the respective priorities of the work included in the risk-based plan; and</p> <p>b) It may be worth considering the inclusion of a specific contingency allocation to demonstrate to Members more clearly that there is flexibility built into the Internal Audit Plan from the outset.</p>	Helen Pugh, Head of Revenues & Financial Compliance / Caroline Powell, Principal Auditor	<p>The audit plan is risk-based, and the assignments are prioritised on an ongoing basis. Discussions on the Audit Plan, and the assignments being undertaken, are held with the Governance & Audit Committee on, at least, a quarterly basis.</p> <p>Whilst not formally documented on the audit plan, a contingency is included in the calculation of number of days available. Consideration will be given to formally documenting this contingency on the plan.</p> <p>Complete</p>
13	2030 Resource Management	The wording in the Charter and the Annual Report should be amended to show more clearly that the Annual Plan is risk-based, rather than being based on the available resources.	Helen Pugh, Head of Revenues & Financial Compliance / Caroline Powell, Principal Auditor	The Charter will be updated immediately. The revised Charter will be presented to the Governance & Audit Committee for approval

Rec No	Standard	Compliant, but enhancing recommendation proposed.	Responsible person	Timescale
				<p>Governance & Audit Committee Meeting - July 2023.</p> <p>The wording of the Annual Report will also be reviewed to ensure this is captured.</p> <p>Annual Report - July 2023</p>
14	2120 Risk Management	<p>The Risk Management Steering Group should consider changing its name to the “<i>Insurance Risk Management Group</i>” to avoid the perception that chairing the Group creates a conflict of interest for the CAE, whose annual opinion is delivered on “<i>the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.</i>”</p>	Helen Pugh, Head of Revenues & Financial Compliance	<p>Appreciate there could be a perceived conflict of interest for the CAE being the Chair of this group. The responsibility for the Chairing of this group will be included as an agenda item for the Group to decide and agree a way forward.</p> <p>April 2023</p> <p>Changing the name of the group, as per the suggestion, is not appropriate, as the remit of the Risk Management Steering Group is wider than insurance risks.</p>

Mae'r dudalen hon yn wag yn fwiadol

**Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023**

Siarter Archwilio Mewnol		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: Cymeradwyo'r Siarter Archwilio Mewnol.		
Y Rhesymau: Er mwyn caniatáu i'r Pwyllgor Llywodraethu ac Archwilio gyflwyno sylwadau ynghylch cynnwys y Siarter Archwilio Mewnol.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO		
Angen i'r Cabinet wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO: Cyng. Alun Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223
Awdur yr Adroddiad: Caroline Powell	Prif Archwilydd	Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

Governance & Audit Committee

14 July 2023

Internal Audit Charter

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The purpose of the Charter is to define what Internal Audit is and explain its purpose, authority and responsibility.

The Charter has been written in accordance with the Public Sector Internal Audit Standards.

The Internal Audit Charter (2021-23) was endorsed by the Governance & Audit Committee on 24th September 2021; the Charter is to be reviewed every two years and this report brings the updated Internal Audit Charter (2023-2025).

The revisions made to the document are detailed within the first attached report.

DETAILED REPORT ATTACHED?

YES

1. Details of revisions made
2. Internal Audit Charter (2023 – 2025)

IMPLICATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

Finance

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

CONSULTATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: Yes

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

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2023/24	G&AC 17-03-23	Agenda for Governance & Audit Committee on Friday, 17th March, 2023, 10.00 am

Mae'r dudalen hon yn wag yn fwriadol

Internal Audit Charter 2023

	Amendment	Rationale
1	<p>[Page 3] Additional wording added: <i>Carmarthenshire County Council's Internal Audit activity seeks to be compliant with the PSIAS and the Local Government Application Note (LGAN), which forms a foundation for an effective Internal Audit service and encompasses the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF). Through compliance with these standards, all members of the Internal Audit team adhere to the Code of Ethics stipulated within the Standards. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.</i></p>	<p>Identified in External Quality Assessment (EQA) that the Charter did not previously refer to the mandatory nature of the Public Sector Internal Audit Standards (PSIAS).</p>
2	<p>[Page 3] <u>Amendments to the Mission of Internal Audit</u> Additional wording added: Mission Statement Removal of words: <i>The Public Sector Internal Audit Standards (PSIAS), published in April 2013, state the mission of Internal Audit as being:</i></p>	<p>The EQA assessor felt that the Charter reflected the mission only as being a definition of the mission by PSIAS, rather than the mission being owned by Carmarthenshire County Council. (Mission Statement also referred to again on page 6 of the Charter)</p>
3	<p>[Page 5] Additional wording added:</p> <ul style="list-style-type: none"> - <i>Performing consulting and advisory services related to governance, risk management and control, as appropriate for the Council.</i> - <i>Evaluating specific operations at the request of the Governance & Audit Committee or management as appropriate.</i> 	<p>The PSIAS require that the nature of consulting services be defined in the Charter. The additional wording has also been included to reflect current practice.</p>
4	<p>[Page 5] Amendment to wording: <i>The Head of Revenues and Financial Compliance is CIPFA qualified (FCPFA) and the Principal Auditor is ACCA qualified (FCCA); one member of the team is CISA (Certified Information System Auditor) qualified, and</i></p>	<p>The EQA assessor felt that the Charter could be enhanced by providing more information on the qualification status of the Internal Audit team.</p>

	<p><i>most other Auditors are qualified accounting technicians (AAT).</i></p> <p><i>Ongoing development and training of Auditors is fundamental to the delivery of an effective and professional Internal Audit service and is achieved by accessing periodic relevant training events and courses.</i></p> <p>[Previously read: The team comprises of professionally qualified and part qualified Accountants and Auditors (CIPFA, ACCA, and AAT).]</p>	
5	<p>[Page 6]</p> <p>Additional wording added:</p> <p><i>PSIAS Standard 1112 requires that where the Chief Audit Executive (CAE) has roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity. To mitigate against impairments to independence or objectivity, there is a protocol in place to ensure that the Chief Audit Executive has no involvement in Internal Audit reviews that are undertaken on areas within the Chief Audit Executive's responsibility. Such reviews are managed by the Principal Auditor, with the Head of Financial Services, who is outside of the Internal Audit activity, having oversight of all such reviews.</i></p>	<p>Identified in the EQA that the Charter did not previously refer to the protocol in place for avoiding conflicts of interest where the CAE has roles outside of Internal Audit.</p> <p>The wording also now reflects the new practice of the Head of Financial Services having oversight of reviews on areas managed by the CAE.</p>
6	<p>[Page 6]</p> <p>New section added:</p> <p>Core Principles</p>	<p>The EQA assessor felt that specific mention of the term 'due professional care' was required in the Charter.</p> <p>To further enhance the content, the Core Principles as a whole have been included, rather than only the term 'due professional care'.</p>
7	<p>[Page 7]</p> <p>New wording replaced existing wording of:</p> <p><i>The Internal Audit Service operates in accordance with the PSIAS by:</i></p> <ul style="list-style-type: none"> - <i>Ensuring that all Internal Auditors conform to the Code of Ethics principles of integrity, objectivity, confidentiality and competency.</i> 	<p>To enhance the content of the Charter, details of the Code of Ethics has been included.</p>
8	<p>[Page 7]</p> <p>Additional wording added:</p>	<p>To reflect current practice.</p>

	<p><i>...as well as risks identified in Departmental Risk Registers...</i></p> <p>New wording replaced existing wording of: <i>Internal Audit is committed to providing a review of all the Authority's systems over the term of the Audit Plan. Major systems (fundamental systems) are examined bi-annually.</i></p>	
9	<p>[Page 9] Additional wording added: <i>At the conclusion of each review, clients are requested to complete a feedback survey. Results of these surveys are used to review how the Internal Audit function is performing and establish any areas where improvement is required.</i></p>	<p>Feedback surveys have recently been introduced; the Charter has been updated to reflect this.</p>

Mae'r dudalen hon yn wag yn fwriadol

Carmarthenshire County Council

Internal Audit Charter

2023-2025

Contents

1. Introduction	3
2. Mission, Definition, Scope, and Authority of Internal Audit	3
3. Objectives	4
4. Roles and Responsibilities	4
5. Core Principles	6
6. Code of Ethics	7
7. Audit Planning	7
8. Reporting	8
9. Quality Assurance	8
10. Relationships	9
11. Fraud and Irregularity	9
12. Welsh Language	9
13. Contacting Internal Audit	10
14. Review	10

1. Introduction

The purpose of this Charter is to define what Internal Audit is and explain its purpose, authority and responsibility.

This Charter has been written in accordance with Standard 1000 of the Public Sector Internal Audit Standards (PSIAS). Carmarthenshire County Council's Internal Audit activity seeks to be compliant with the PSIAS and the Local Government Application Note (LGAN), which forms a foundation for an effective Internal Audit service and encompasses the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF). Through compliance with these standards, all members of the Internal Audit team adhere to the Code of Ethics stipulated within the Standards. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the Internal Audit activity's performance.

For the purposes of Internal Audit activity, the following terms are defined as follows:

The 'Board'	Governance & Audit Committee
'Chief Audit Executive'	Head of Revenues and Financial Compliance
'Senior Management'	Corporate Management Team, which is made up of the Chief Executive, Executive Directors, and the Monitoring Officer

2. Mission, Definition, Scope and Authority of Internal Audit

Mission Statement

To enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight.

Definition

The PSIAS define Internal Audit as:

"... an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

A professional, independent and objective Internal Audit service is one of the key elements of good governance.

Scope

The scope of Internal Audit allows for unrestricted coverage of the Authority's activities in order to review, report and provide the appropriate assurance based on its reviews to the Governance & Audit Committee. Internal Audit shall also have unrestricted access to all records and assets deemed necessary by Auditors in the course of an audit. In addition, Internal Audit, will have unrestricted access to:

- the Governance & Audit Committee
- the Chief Executive

- the Leader of the Council
- Members of the Council
- individual Chief Officers
- all Authority employees

Such access to records, assets and personnel may be limited to certain named individuals as agreed with the Head of Revenues and Financial Compliance where highly sensitive or confidential information is involved.

Authority

The authority of the Internal Audit function is derived from legislation. The requirement for an Internal Audit function for Local Authorities is implied by Section 151 of the Local Government Act 1972, which requires that Authorities shall *'make arrangements for the proper administration of their financial affairs and shall ensure that one of their officers has responsibility for the administration of those affairs'*. The Accounts and Audit (Wales) Regulations 2014 requires that *'a local government body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control'*.

3. Objectives

Internal Audit's main objectives are to:

- Provide a quality, independent and objective audit service that effectively meets the Council's needs, adds value, improves operations and helps protect public resources.
- Provide assurance to management that the Council's operations are being conducted in accordance with external regulations, legislation, internal policies and procedures.
- Assist in ensuring the objectives of the Council are being met.
- Provide a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes.
- Provide advice and support to management to enable an effective control environment to be maintained.
- Promote an anti-fraud, anti-bribery and anti-corruption culture within the Council to aid the prevention and detection of fraud.
- Investigate allegations of fraud, bribery, corruption and other irregularities,
- Liaise with the police where criminal activities are suspected.

4. Roles and Responsibilities

Role of Internal Audit

To meet Internal Audit objectives, Internal Auditors are responsible for:

- Reviewing and assessing the soundness, adequacy and reliability of financial and non-financial management systems and operations.
- Reviewing and assessing the effectiveness of internal controls.

- Assessing the appropriateness of management action for improvement, where appropriate.
- Reviewing and assessing procedures to check that the Council's assets and interests are adequately protected and risks are identified and effectively managed.
- Checking for compliance with legislation, Council policies and procedures.
- Promoting and assisting the Council in the effective use of resources.
- Ensuring governance and risk management processes are effective and robust.
- Undertaking independent investigations into allegations of fraud and irregularity in accordance with Council policies and procedures and relevant legislation.
- Performing consulting and advisory services related to governance, risk management and control, as appropriate for the Council.
- Evaluating specific operations at the request of the Governance & Audit Committee or management, as appropriate.

Provision of the Internal Audit Function

The Internal Audit function is provided 'in house' and consists of the Head of Revenues and Financial Compliance, Principal Auditor, 4 Senior Auditors, 2 Assistant Auditors and 3 Audit Technicians.

The Head of Revenues and Financial Compliance is CIPFA qualified (FCPFA) and the Principal Auditor is ACCA qualified (FCCA); one member of the team is CISA (Certified Information System Auditor) qualified, and most other Auditors are qualified accounting technicians (AAT).

Ongoing development and training of Auditors is fundamental to the delivery of an effective and professional Internal Audit service and is achieved by accessing periodic relevant training events and courses.

Management Structure

Director of Corporate Services

The Director of Corporate Services has wide-ranging responsibilities for the proper administration of the Authority's financial affairs and a key method by which he is able to discharge his statutory obligation is through the work of Internal Audit. Responsibility for the provision of Internal Audit is delegated to the Director of Corporate Services. The Director of Corporate Services acts as a 'Lead Client' on behalf of the Authority as a whole.

Head of Revenues and Financial Compliance

Internal Audit operates as a separate Unit within the Revenues and Financial Compliance Division of the Corporate Services Department. The Head of Revenues and Financial Compliance is responsible for ensuring that the Internal Audit Service is delivered to a professional standard and in accordance with the principles established by the Director of Corporate Services.

Principal Auditor

The Principal Auditor is responsible for ensuring that the reviews set out in the Audit Plan are properly managed and that issues arising from individual reviews are properly reported on. The Principal Auditor is responsible for the day-to-day management of the Internal Audit Staff and delivery of the Audit Plan as approved by Governance & Audit Committee.

Governance & Audit Committee

The Head of Revenues and Financial Compliance and Principal Auditor report to the Governance & Audit Committee on a regular basis (at least quarterly) to update the Committee on progress with Planned Internal Audit Activity and also any key issues or findings arising from unplanned work. The Committee approves and monitors progress with the Annual Audit Plan and the 3 year Strategic Audit Plan.

Organisational Independence

PSIAS Standard 1100 states that the Chief Audit Executive must report to a level within the organisation that allows the Internal Audit activity to fulfil its responsibilities. The Chief Audit Executive will confirm to the Governance & Audit Committee, at least annually, the organisational independence of the Internal Audit activity.

Organisational independence is effectively achieved when the Chief Audit Executive reports functionally to the Governance & Audit Committee. The Governance & Audit Committee is required to:

- Approve the Internal Audit Charter;
- Approve the risk based Internal Audit Annual Plan;
- Receive communications from the Chief Audit Executive on the Internal Audit activity's performance relative to its plan and other matters;
- Make appropriate enquiries of management and the Chief Audit Executive to determine whether there are inappropriate scopes or resource limitations.

PSIAS Standard 1112 requires that where the Chief Audit Executive has roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity. To mitigate against impairments to independence or objectivity, there is a protocol in place to ensure that the Chief Audit Executive has no involvement in Internal Audit reviews that are undertaken on areas within the Chief Audit Executive's responsibility. Such reviews are managed by the Principal Auditor, with the Head of Financial Services, who is outside of the Internal Audit activity, having oversight of all such reviews.

5. Core Principles

The Internal Audit service is delivered through application of ten Core Principles, which taken as a whole, articulate internal audit effectiveness.

The following Core Principles underpin the mission of the Internal Audit service: *'To enhance and protect organisational value by providing risk based and objective assurance, advice and insight'*.

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).
- Aligns with the strategies, objectives, and risks of the organisation.
- Is appropriately positioned and adequately resourced.
- Demonstrates quality and continuous improvement.

- Communicates effectively.
- Provides risk-based assurance.
- Is insightful, proactive, and future-focused.
- Promotes organisational improvement.

6. Code of Ethics

Internal Auditors in UK public sector organisations must conform to the Code of Ethics as set out in the PSIAS and detailed below. If individual Internal Auditors have membership of another professional body, then he or she must also comply with the relevant requirements of that organisation.

The purpose of the Code of Ethics is to promote an ethical culture in the profession of internal auditing.

Integrity

The integrity of Internal Auditors establishes trust and thus provides the basis for reliance on their judgement.

Objectivity

Internal Auditors exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined.

Internal Auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.

Confidentiality

Internal Auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

Competency

Internal Auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.

Internal Auditors who work in the public sector must also have regard to the Committee on Standards of Public Life's Seven Principles of Public Life.

7. Audit Planning

The Audit Plan is prepared on a risk-basis, taking account of the Corporate Risks identified in the Authority's Corporate Risk Register as well as risks identified in Departmental Risk Registers, and allowing for consultation with Managers in the various Departments and the Authority's External Auditors.

Internal Audit is committed to reviewing all the Authority's fundamental financial systems on a regular basis of, at least, every 3 years, whilst other systems are audited on a cyclical basis dependent upon the risk factor, nature and value of the system concerned. In discharge of this duty, the Head of Revenues and Financial Compliance is responsible for:

- Preparing a rolling Strategic Risk Based Audit Plan, in consultation with Departmental Senior Management and the External Auditors (Audit Wales). The Head of Revenues and Financial Compliance will discuss the proposed Strategic Plan with the Director of Corporate Services and the Corporate Management Team prior to submission to the Governance & Audit Committee for formal approval.
- Translating the Strategic Plan into Annual Plans which identify the reviews to be undertaken in each Audit Year. The Annual Plan is agreed with the Director of Corporate Services, the Corporate Management Team, and the Governance & Audit Committee.

Internal Audit will advise each Department of the planned reviews to be undertaken during each Audit Year and will attempt to schedule such reviews to the mutual convenience of both parties.

8. Reporting

All audit assignments will be the subject of formal reports. Draft Reports will be sent to the relevant managers, responsible for the area under review, for agreement of the factual accuracy of the findings and for their comments and agreed actions in relation to any recommendations made.

Final Internal Audit Reports, once agreed with Heads of Service / Managers / Head Teachers, are issued to the appropriate Directors, Cabinet Members, Chair and Vice Chair of the Governance & Audit Committee and Chair of School Governing Bodies.

Audit reports:

- Include an action plan showing the agreed management actions and the target date for implementation.
- Give an opinion of the system as at the time of the audit based on the evidence available at that time.
- Define the circulation of the Draft and the Final Reports.

Fundamental weaknesses identified during Internal Audit reviews are referred to the Chief Executive and the Governance & Audit Committee.

In accordance with PSIAS 2500 (Monitoring Progress), follow-up audits are undertaken to ensure that the agreed controls and actions have been implemented by management.

9. Quality Assurance

As is set out in the Internal Audit Quality Assurance and Improvement Programme (QAIP), the Chief Audit Executive will maintain a process of review of the Internal Audit Service to provide reasonable assurance that its work conforms with the relevant standards and to the requirements of this document. Internal assessments will include:

- On-going monitoring of the performance of the service including ensuring there is adequate supervision of work performed.
- Periodic self-assessments on how the service meets the requirements of the Public Sector Internal Audit Standards.

External assessments of the Internal Audit Service will be undertaken once every five years, in accordance with the PSIAS.

Internal Auditors are required to enhance their knowledge, skills and other competencies through continuing professional development.

Audit reports are reviewed by a senior member of staff / peer reviewed prior to issue.

At the conclusion of each review, clients are requested to complete a feedback survey. Results of these surveys are used to review how the Internal Audit function is performing and establish any areas where improvement is required.

10. Relationships

General - in all of these relationships, the person/s concerned will be treated with respect, courtesy, politeness and professionalism. Any confidential or sensitive issues raised with, or reported to, Internal Audit staff will be dealt with in an appropriate manner. Where issues could cause embarrassment to the Council, the appropriate manager will be advised immediately so that the issue can be addressed without delay.

Internal - Internal Audit is keen to develop and maintain constructive working relationships with all Service Managers in terms of planning work, carrying out reviews and agreeing Action Plans arising from the work undertaken.

Whilst statutory duties and its role as independent appraiser must be maintained, the Unit recognises that it must *work with Managers* to agree improvements.

Councillors – the main means of communication between Internal Audit and Councillors is via the Governance & Audit Committee which meets at least four times a year.

External – Internal Audit will liaise with the External Auditors in order to:

- Foster a co-operative and professional working relationship.
- Eliminate the incidence of duplication of effort.
- Ensure appropriate sharing of information.
- Co-ordinate the overall audit effort.

11. Fraud and Irregularity

The Internal Audit Unit undertakes investigative work in respect of fraud / irregularity, with the exception of Housing Benefit related fraud and irregularity, which is investigated by the Department for Work and Pensions.

12. Welsh Language

Internal Audit is fully committed to the Authority's Welsh Language Policy. Where a Department / Establishment wishes to have a review conducted through the medium of Welsh, Internal Audit will endeavor to utilise Welsh Speaking Staff and produce all

correspondence, reports and action plans in the medium of Welsh. All Internal Audit standard forms have been produced bilingually.

13. Contacting Internal Audit

Should you wish to discuss any aspect of Internal Audit's activities please contact:

Helen Pugh, Head of Revenues and Financial Compliance

Telephone: 01267 246223

E-mail: hlpugh@carmarthenshire.gov.uk

Caroline Powell, Principal Auditor

Telephone: 01267 246217

E-mail: capowell@carmarthenshire.gov.uk

14. Review

The Internal Audit Charter will be reviewed periodically by the Chief Audit Executive and presented to the Governance & Audit Committee for approval.

Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023

ADRODDIAD BLYNYDDOL DRAFFT CYNGOR SIR GÂR
AR GYFER 2022-23

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

1. I ystyried cynnwys Adroddiad Blynyddol drafft y Cyngor ar gyfer 2022-23.

Y Rhesymau:

- O dan Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 mae'n ofynnol i ni gyhoeddi Adroddiad Blynyddol ar ein Hamcanion Llesiant.
- O dan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 mae dyletswydd arnom i adrodd ar berfformiad yn seiliedig ar ddull hunanasesu.
- Nod yr adroddiad hwn yw bodloni'r gofynion hyn mewn un ddogfen.

Angen i'r Cabinet wneud penderfyniad OES – 4 Medi 2023

Angen i'r Cyngor wneud penderfyniad OES – 11 Hydref 2023

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

Cyng. Philip Hughes, Aelod Cabinet dros Drefniadaeth a Gweithlu

Y Gyfarwyddiaeth:

Prif Weithredwr

Enw Pennaeth y Gwasanaeth:

Jason Jones

Awdur yr Adroddiad:

Gwyneth Ayers & Robert James

Swyddi:

Pennaeth Adfywio, Digidol a Pholisi

Rheolwr Polisi Corfforaethol,
Perfformiad a Phartneriaeth
Rheolwr Perfformiad Strategol

Rhifau ffôn/Cyfeiriadau E-bost:

JaJones@sirgar.gov.uk

GAyers@sirgar.gov.uk

RNJames@sirgar.gov.uk

EXECUTIVE SUMMARY

SUBJECT

CARMARTHENSHIRE COUNTY COUNCIL'S DRAFT ANNUAL REPORT FOR 2022/23

This is the first draft of the Council Annual Report for the period 2022-23. There are sections where information is outstanding or awaited but these will be updated as they become available. The Annual Report is due to be presented to Full Council at its meeting in October 2023. The structure of the Annual Report is based on the new Council Well-being Objectives (4) as agreed in the Council's Corporate Strategy for 2022-27. As business plans for the 2022-23 period were based on the former 13 well-being objectives progress reports have been aligned on a best fit model. In that respect, this should be considered as a transition report as we move to fully implementing our new Well-being Objectives for the 2023-24 period.

18/19 19/20 20/21 21/22 22/23 23/24 24/25 25/26 26/27

**Old Corporate Strategy 2018-23
with 13 Well-being Objectives**

(An end of year PIMS action and target report is
automatically available if required)

**New Corporate Strategy 2022-27
with 4 Well-being Objectives**



This is an Annual Report and self-assessment on the new Corporate Strategy

The Annual Report looks in turn at each of our four Well-being Objectives and Core Business Enablers and assesses the progress that has been made during the year. The report provides information on the following basis for each Well-being Objective and Core Business Enabler:

- Overarching judgement
- Why is this important
- Key overarching indicators and measures
- Outcomes we set ourselves
- How well are we doing and how do we know?
- Case studies
- Areas for improvement
- Governance.

Under the Well-being of Future Generations (Wales) Act 2015 we are required to publish an Annual Report on our Well-being Objectives.

Under the Local Government and Elections Act (Wales) 2021 we have a duty to report on performance-based on a self-assessment approach.

The Local Government and Elections (Wales) Act 2021 requires that a Council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that financial year, and any actions it intends to take, or has already taken, to increase the extent

to which it is meeting the performance requirements. The performance requirements are the extent to which:

- a) we are exercising our functions effectively.
- b) we are using our resources economically, efficiently and effectively.
- c) our governance is effective for securing the above.

We also have a duty to consult on our Performance Assessment.

This report aims to meet both these requirements in one document.

This is a first draft for consideration. Further information will be added as it becomes available.

Next steps

1. More end of year information and national data will become available as this report is being finalised.
2. Each Head of Service has completed an Annual Self-Assessment against the performance requirements. These will be discussed at Engagement and Assurance sessions during June and July. The findings will be considered in order to prepare a corporate self-assessment of the Council which will be incorporated in a strengthened Appendix 4.
3. Each year, as required by law, we must consult with residents, staff, businesses, and trade unions on the extent to which we meet the performance requirements. These consultations are being published on the 8 June and will close on the 18 July 2023. The findings of these consultations will be incorporated into Appendix 4 in further editions of the Report.
4. Key conclusions from the Annual Governance Statement will also inform the report.

The Governance and Audit Committee has a duty under the Local Government & Elections Act to consider the Council Annual Report. The Committee has received a briefing on its duty to review the draft report and held a workshop on the Annual Report on July 11th before its formal meeting on July 14th 2023 to examine the report in more detail.

- a) *The council must make a draft of its self-assessment report available to its governance and audit committee.*
- b) *The committee must review the draft report and may make recommendations for changes to the conclusions or action the council intends to take.*
- c) *If the council does not make a change recommended by the governance and audit committee, it must set out in the final self-assessment report the recommendation and the reasons why the council did not make the change.*
- d) *When the report is finalized a copy of the report should be made available to the Governance and Audit Committee.*

Extracts from – Performance and Governance of Principal Councils – Statutory guidance on Part 6 of the Local Government and Elections (Wales) Act 2021.

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: **Jason Jones, Head of Regeneration, Digital & Policy**

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

1. Policy, Crime & Disorder and Equalities

Well-being of Future Generations (Wales) Act 2015

To comply with the Well-being of Future Generations (WbFG) Act 2015, we must (in carrying out sustainable development):	
<ul style="list-style-type: none"> • Set and publish well-being objectives 	Our new Corporate Strategy and Well-being Objectives
<ul style="list-style-type: none"> • Take all reasonable steps to meet those objectives 	
<ul style="list-style-type: none"> • Publish a statement about well-being objectives 	
<ul style="list-style-type: none"> • Publish an annual report of progress 	This will be accomplished by the enclosed Annual Report

Only when a public body can demonstrate it has taken into account the sustainable development principle in the setting, taking steps and meeting of its well-being objectives will it be compliant with the Act. Public bodies may take other matters into account when making their decisions, but in order to comply with the Act they must take into account the 5 ways of working.

1. Long term
2. Integrated
3. Involving
4. Collaborative
5. Preventative

Under the Local Government and Elections Act (Wales) 2021

The Local Government and Elections Wales Act 2021 provides for the establishment of a new and reformed legislative framework for local government elections, democracy, governance and performance. It replaces the Local Government Measure 2009.

The Local Government and Elections (Wales) Act 2021 requires that a Council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during

that financial year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements. The performance requirements are the extent to which:

- we are exercising our functions effectively.
- we are using our resources economically, efficiently and effectively.

our governance is effective for securing the above

2. Legal

This is the second year that we are reporting under the duties of Local Government and Elections (Wales) Act 2021.

[Part 6 of the Act outlines new duties in respect of Performance and Governance of Principal Councils](#) and includes specific duties for the Council:

- Duty to keep performance under review;
- Duty to consult on performance;
- Duty to report on performance – based on self-assessment approach;
- Duty to arrange a panel performance assessment;

Duty to respond to a panel performance assessment report.

3. Finance

For the period 2022-23 the Council had a revenue budget of £656m (total expenditure/income). This is drawn from a range of sources:

- Revenue Support Grant (Welsh Government) - £243m (37%)
- Specific Grants - £108m (16%)
- Council Tax - £104m (16%)
- Fees, Charges & other Income - £90m (14%)
- Non-domestic Rates - £68m (10%)
- Housing Rents - £43m (7%).

In addition, for the same period there was a Capital Budget of £189m

CONSULTATIONS

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

Signed: **Jason Jones, Head of Regeneration, Digital & Policy**

Scrutiny Committee request for pre-determination	YES
If yes include the following information: -	
Scrutiny Committee	Place, Sustainability & Climate Change
Date the report was considered:-	27 th July - date to be confirmed
Scrutiny Committee Outcome/Recommendations:-	

2. Local Member(s)

3. Community / Town Council

4. Relevant Partners

5. Staff Side Representatives and other Organisations

All Departments have been consulted and have had the opportunity to provide comments on their performance and progress.

As part of the duty to consult on performance a residents, businesses, Trade Union and staff survey have been published in order to capture views.

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	Cllr. Philip Hughes
YES	

**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
Well-being of Future Generations (Wales) Act 2015.		SPSF2: Individual Public Body Role
Local Government and Elections (Wales) Act 2021.		Part 6 of the Act outlines new duties in respect of Performance and Governance of Principal Councils

ANNUAL REPORT for 2022/2023 on the Council's Corporate Strategy 2022-2027

Developing Carmarthenshire Together:
One Council, One Vision, One Voice

October 2023



sirgar.llyw.cymru
carmarthenshire.gov.wales

Corporate Strategy 2022-27 - Summary



1 Start Well

Enabling our children and young people to have the best possible start in life

Thematic Priority

- Healthy Lives – prevention / early intervention

Service Priorities

- Early Years
- Education



2 Live & Age Well

Enabling our residents to live and age well

Thematic Priority

- Tackling Poverty

Service Priorities

- Housing
- Social Care



Developing Carmarthenshire Together



3 Prosperous Communities

Enabling our communities and environment to be healthy, safe and prosperous

Thematic Priorities

- Economic Recovery and Growth
- Decarbonisation and Nature Emergency
- Welsh language and Culture
- Community Safety, Resilience and Cohesion

Service Priorities

- Leisure and Tourism
- Waste
- Highways and Transport



4 Our Council

To further modernise and develop as a resilient and efficient Council

Thematic Priority

- Organisational Transformation

Underpinned by our Core Business Enablers: Information and Communication Technology (ICT), Marketing and Media (including customer services), Legal, Planning, Finance, Procurement, Internal Audit, People Management (Human Resources, Learning & Development, Occupational Health), Democratic Services, Policy & Performance, Electoral Services & Civil Registration, Estates & Asset Management, Risk Management, Business Support.

Welcome from the Leader of the Council to our Annual Report for 2022-2023

Once again, it is time to publish our Annual Report and take some time to reflect on the events of the last year. In my introduction last year, I wrote about how we had moved from the pandemic into a cost-of-living crisis and as I write this, we are still in the midst of that crisis. We can see some signs of recovery, but certainly these are tough times for many. Responding to that crisis has shaped most of the last year but we have also worked hard to achieve some important things and to better ourselves where we might have needed to.

We knew at the beginning of the year that we would need to act decisively to respond to the Cost-of-Living Crisis and we ensured that there were advisors in our HWBs to provide budgeting and benefit advice. £180,000 was made available from the Poverty Fund for residents and community groups to deliver Warm Welcome Spaces, we opened our libraries in Carmarthen, Llanelli, and Ammanford as warm places as well as supporting third sector partners to deliver support in the community. We continue to support our residents, and to ensure that we are absolutely focused on this issue we have established a cross party advisory panel on tackling poverty to report to Cabinet regularly.

The last year has seen some of our flagship projects come to fruition. The first phase of Pentre Awel got underway, the £200 million-plus healthcare, leisure and research project will help to push the boundaries of understanding what it means to live well. Pentre Awel will be home to big science and small start-ups, all working in partnership with universities and colleges and the health board to make life better. A clinical delivery and research centre will enable Hywel Dda University Health Board to expand its research and medical engineering provision and an education and training centre will focus on health and care training, with courses ranging from entry level through to postgraduate, placing students in a clinical setting and focusing on areas where there is a skill shortage.

We've continued with our Modernising Education Programme and opened two new schools in Kidwelly and Gorslas. We have also increased our Universal Free School meals provision to Nursery, Reception and Years 1 and 2 and are on track to deliver to all primary pupils by April 2024, which should help families experiencing the effects of the Cost-of-Living Crisis.

In March we opened the Pendine Tourism Attractor Project, and I had the pleasure of being present at the official opening. Pendine has a unique history in terms of the land speed record as well as being one of the most picturesque stretches of beach in the country. The project includes the 'Caban' - accommodation that has been constructed using sustainable building technologies.

Our commitment to expand our social care workforce received a boost last summer when we launched the Care Academi which offers opportunities to those looking for a career in social work or social care. This provides training, support, and guidance, and enables candidates to earn while they learn and choose a career path that suits them best.

Importantly, we have developed a range of actions in terms of tackling the climate and nature emergency, and we look forward to progressing this work further in collaboration with our local partners and the Welsh Government. As I said in my introduction last year, we continue to grow despite the challenges, and we have managed to do that again this year. I look forward to working with members and officers of this Council as we attempt to make further progress in a range of areas and improve the lives of the people that we serve.



We welcome constructive comments on our strategies and services. Feedback from customers and service users is essential in identifying opportunities for improvement and we hope that if you have any comments or suggestions that you believe would help that you will share them with us. Please contact us at **Corporate Performance Management**, Carmarthenshire County Council, County Hall, Carmarthen SA31 1JP or email at performance@carmarthenshire.gov.uk

Contents

Introduction

Well-being Objectives

- | | | |
|---|--|----------|
| 1 | Enabling our children and young people to have the best possible start in life (Start Well) | Page 17 |
| 2 | Enabling our residents to live and age well (Live & Age Well) | Page 47 |
| 3 | Enabling our communities and environment to be healthy, safe and prosperous (Prosperous Communities) | Page 76 |
| 4 | To further modernise and develop as a resilient and efficient Council (Our Council) | Page 143 |

Section 5 - Core business Enablers Page 153

Appendices Page 192

- 1 How our Well-being Objectives were identified
- 2a Statutory Requirements
- 2b How our Well-being Objectives contribute to National Well-being Goals
- 3 Regulatory Reports 2022/23
- 4 Performance Assessment
- 5 Annual Governance Statement – Actions
- 6 Population Indicators and Performance Measures Ranking Table

INTRODUCTION TO OUR ANNUAL REPORT

In May 2022 a new administration was elected, and the Cabinet outlined its Cabinet Vision Statement 2022-2027. We therefore set about reviewing our Corporate Strategy and Well-being Objectives. As part of developing a Carmarthenshire Well-being Plan with our Public Services Board (PSB) partners we undertook a comprehensive well-being assessment to identify key issues. As part of the preparation of the well-being assessment and plan we undertook a series of engagement and consultation exercises to seek feedback and we also consulted with residents, businesses, staff and Trade Unions on Council performance during 2022.

We considered this feedback as we refreshed our Corporate Strategy and set our new Well-being Objectives and it was agreed to revise our previous 13 Well-being Objectives into a more compact set of population level objectives which resulted in the new Corporate Strategy adopting 4 Well-being Objectives.

See Appendix 1 to see more on how our new Corporate Strategy and Well-being Objectives were formulated.

Throughout 2022/23 we monitored the delivery of the former 13 Well-being Objectives on our Performance Information Monitoring System (PIMS). On the approval of our new Corporate Strategy and 4 Well-being Objectives we reassigned the actions and targets set for the 13 Well-being Objectives to the 4 new Well-being Objectives. We can report against progress on both sets of well-being objectives during the year. However, the emphasis of this Annual Report will be on the new Well-being Objectives.

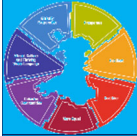

This Annual Report is based on the new Well-being -Objectives for 2022/23

18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27
Old Corporate Strategy 2018-23 with 13 Well-being Objectives								
					New Corporate Strategy 2022-27 with 4 Well-being Objectives			
					↑			

This is an Annual Report and self-assessment ON THE NEW Corporate Strategy

This Annual Report is produced by the Council because we believe we should provide comprehensive and balanced information to the public about our services, so that they can see how we are performing and the challenges we are facing. It is also a statutory duty under the Local Government and Elections Act (Wales) 2021 and the Well-being of Future Generations Act 2015 (*See Appendix 2a*).

This annual report and self-assessment addresses two legal duties:

Well-being of Future Generations Act (Wales) 2015		Local Government and Elections Act (Wales) 2021	
			
Requirement	How we meet our statutory obligations		Requirement
Demonstrate the extent to which well-being objectives are contributing to the achievement of the well-being goals	This will be outlined in the Annual Report for each Well-being Objective and outlined in Appendix 2b	a) All Service Divisions complete an Annual self-assessment	The Act requires each council in Wales to keep under review, through self-assessment, the extent to which it is meeting the 3 ' <u>performance requirements</u> ', that is the extent to which: <ol style="list-style-type: none"> 1. It is exercising its functions effectively 2. It is using its resources economically, efficiently, and effectively 3. Its governance is effective for securing the above 4. We must consult on the 'Performance requirements' Conclusions as to the extent to which the performance requirements were met during that financial year
Take all reasonable steps to meet their well-being objectives	We set out steps for each Well-being Objective (WBO) with targets and actions. Progress on these commitments is provided in each WBO	b) An Engagement and Assurance model to ensure balance c) Identified areas for improvement are addressed by an Action Plan d) We consult with residents, businesses, staff and Trade Unions on the extent to which we meet the 'performance requirements'	
Demonstrate well-being objectives are consistent with the sustainable development principle	We include a Case Study within each Well-being Objective	e) Common themes are identified and an overall self-assessment is drawn together Appendix 4	
	Each Well-being Objective concludes with an Action Plan		
			Any actions to be taken, or that have already been taken, to increase the extent to which performance requirements will be met
The Annual Report is a combination of the requirements of both sets of legislation			

Our Approach to self-assessment is via our Well-being Objectives

Using well-being objectives to frame the self-assessment enables the Council to integrate the reporting requirements of both the Local Government & Elections (Wales) Act and the Well-being of Future Generations (Wales) Act into a single report.

This approach provides the context within which we exercise our functions, use resources and ensure governance is effective:

- It ensures the self-assessment is strategic, focusing on the organisation, rather than individual services and on the extent to which the Council is achieving its well-being objectives and intended outcomes.
- It allows us to reflect at a strategic level on how all our functions (including corporate activities) are contributing to the achievement of our well-being objectives, how we are operating and what action we need to take to improve further and continue to provide effective services now and for the long-term.
- Using well-being objectives as the overarching framework encourages a more holistic view of Council performance, recognising that many services 'join-up' and contribute to one or more well-being objective.
- We continue to manage individual service performance via Divisional Delivery Plans.

Managing Performance in Carmarthenshire County Council

Our Performance Management Framework is based on a Plan/Do/Review cycle and we have strengthened it to enhance self-assessment. This will be further developed to reflect the expectations of the Local Government & Elections (Wales) Act and statutory guidance.

Our Performance Management Framework - 'Wedding Cake'



Improvements made during 2022/23

- How our Well-being Objectives are contributing to the National Goals. See *Appendix 2b*.
- We reset our Corporate Strategy and Well-being Objectives following the Local Government elections in May 2022. See *how we set our Well-being Objectives in Appendix 1*.
- We introduced a new format of Service Delivery Plans aligned to the new Corporate Strategy Well-being Objectives.
- *Recognise/Grow/Together*
We ensure that individual officers can identify how they contribute to the above and have a voice.

Governance

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

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

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

We have continued our revamped approach to the Annual Governance Statement. In addition to looking at what arrangements were in place for 2022/23 we considered how well these arrangements are doing, how do we know and how can we improve?

See Appendix 5

Working with Partners

Swansea Bay City Deal

The Swansea Bay City Deal is an unprecedented investment of up to £1.3 billion across a portfolio of nine headline projects and programmes throughout the counties of Swansea, Carmarthenshire, Neath Port Talbot and Pembrokeshire.

Aligned to three themes of economic acceleration, energy and smart manufacturing, and life science and well-being, all nine business cases have been approved by the Welsh Government and the UK Government, which means that the entire portfolio is now in full delivery. Making the SBCD the First of the Welsh City and Growth Deals to achieve this milestone.

The ambitious regional Portfolio will:

- Create over **9,000** jobs in areas including energy, manufacturing, digital, health and wellness, R&D, education, retail, leisure and tourism.
- Help **14,000** people upskill, through **2,200** training opportunities and over **3,000** new apprenticeships.
- Contribute **£1.8-2.4 billion** additional regional Gross Value Added (GVA).
- Transform South West Wales into a place of opportunity for everyone, where people can live and work, have quality education, jobs and healthcare and where businesses can thrive.

With the Portfolio being in full delivery, the SBCD is in a strong position to deliver these targets and has already begun to see some key achievements to date, including:

- £262m of total investment to date 10% of total investment target has been secured from the Private Sector
- £100m+ investment in 2022-23
- 9,200 training weeks provided across Portfolio construction activity to date with at least 1,200 weeks delivered in 2022-23

- At least 550+ Full Time Equivalent (FTE) employment opportunities
- 100 FTE apprenticeship opportunities created or continued as a result of construction activity
- 47,380m² of completed floor space across the Portfolio
- 200 HAPS homes delivered in 2022-23 realising £42m of investment
- 200+ contracts awarded to Welsh based companies

PARTNERIAETH

PARTNERIAETH was established following the abolition of ERW, as a regional service to support schools. This was done in partnership with Swansea and Pembrokeshire Councils. A new Joint Committee was established, and a Legal Agreement was developed to manage the work of the new entity. Core staff have been restructured to create a team of officers to support and complement school improvement activities in the three counties. A Chief Officer and Senior Management Team have been appointed to lead on partnership working and to work to meet the specific needs of the partners and the Welsh Government. Work continues to strengthen governance, monitoring and holding PARTNERIAETH to account for its contribution to school improvement in the region.

South West Wales Corporate Joint Committee (CJC)

The South West Wales Corporate Joint Committee (CJC) has been established as a regional corporate body by Welsh Ministers. Membership consists of the Leaders of Carmarthenshire, Neath Port Talbot, Pembrokeshire and Swansea Councils, along with a member of the Bannau Brycheiniog National Park Authority and a member of the Pembrokeshire Coast National Park Authority.

The CJC published its Corporate Plan for 2023-2028 during the year. In recognising this CJC's functions and responsibilities within South West Wales in terms of economic well-being, energy, transport and strategic planning, the Corporate Plan seeks to convey the progress made to date as well as set out future ambitions. To this end, the Corporate Plan includes a Vision for South West Wales 2035, as well as 3 well-being objectives and an equality objective. The production of the Corporate Plan also allows this CJC to chart the progress being made in respect of the public sector duties. In this regard, it is noted that this CJC is still in its relative infancy having first met in January 2022.

Carmarthenshire Public Services Board (PSB)

The PSB brings together several different organisations providing services to the public who are working together for the benefit of Carmarthenshire. They have a longstanding, successful track record of partnership working and continue to build on that.

The PSB promotes a positive culture of working together, concentrating collective energy, effort and resources on providing efficient and effective services to local communities. They will continue to do this by working collaboratively to add value to each other's services and will look at innovative approaches and new and different ways of working to achieve this.

Following the publication of the Carmarthenshire Well-being Assessment, the PSB built on the evidence base to prepare its Well-being Plan for 2023-28. The plan outlined the PSBs ambition for the County and how they wish to see real improvements in the economic, social, environmental and cultural well-being of our residents and communities. This Plan, as required through the Well-being of Future Generations (Wales) Act, was developed following significant engagement with our communities and other key stakeholders.

This engagement has identified the PSBs five key well-being objectives that they will focus their attention on delivering through collective action over the next few years:

- Ensuring a sustainable economy and fair employment
- Improving well-being and reducing health inequalities

- Responding to the climate and nature emergencies
- Tackling poverty and its impacts
- Helping to create bilingual, safe and diverse communities.

A new delivery structure will be established to make progress against the Well-being Objectives and identified steps. As part of this, the PSB will build stronger partnerships with communities and promote co-production so that residents can come together to help improve their lives and solve the problems that are important to them.

Consultation undertaken by the Council

The Council has a well-established method of engaging with citizens and other key stakeholders across all key Council functions. There are several network groups which represent a range of interests from the youth council to the ageing well network. We also strive to ensure that we engage and seek the views of those with specific protected characteristics as recognised by the Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011. The following list of consultations were held in the last year.

Budget Consultation 2023: We consulted on a number of policy proposals which included: delegated school budgets, restructuring library services, introducing parking charges, rationalisation of litter bins amongst other policy proposals across all Council departments for the annual budget. The consultation received 2,161 responses from local residents and key stakeholders.

LinkI Project Final Term Evaluation: Following the success of the LinkI project, the Council were successful in securing further external funding to continue the service. The Council sought views from residents and key stakeholders to assess the success and effectiveness of the scheme in meeting the project objectives. In total, 103 responses were received.

Post-16 Education Review: Significant changes in education, changes in oversight of Post 16 education and the experience of the pandemic have meant it is important we review whether Post 16 Education in Carmarthenshire is meeting the needs of our learners, families, communities, and business/ industry. The engagement exercise resulted in 2,361 responding to the online questionnaire with additional focus groups also informing the final report.

Introduce Council Tax Premiums for Second homes and empty properties: Currently, the Council does not apply a council tax premium scheme and second homes and long-term empty properties are currently charged at the standard council tax rate. When considering whether or not to amend the premium levels, the discretion given to local authorities to charge a premium is intended to be a tool to help local authorities to: Bring long-term empty homes back into use to provide safe, secure and affordable homes; and increase the supply of affordable housing and enhance the sustainability of local communities. A consultation was conducted to gather residents' views on the proposals to introduce a premium. A total of 944 respondents completed the survey.

Carmarthenshire County Council Annual performance surveys: The Council launched a suite of surveys aimed to engage with a range of stakeholders. Following the local elections in May 2022 the Council set out to understand the views of Carmarthenshire's residents, businesses and Trade Unions on several areas to inform future planning and priority setting. 2,195 residents took the opportunity to respond to this survey, 36 businesses and 5 Trade Unions.

The highlighted consultations provides clear evidence that there has been an increase in participation of online consultations. When evaluating comparable consultations, the Budget consultation in 2020 which consulted on specific proposals received 2,004 responses whilst in 2022 the consultation received 2,161. The increase in participation is attributed to the closer relationship developed with the Media and Marketing team ensuring that consultations are promoted on social media and corporate website and are sent to all key stakeholders.

The Council is currently examining how to better promote and display the results of each consultation in a bid to ensure that there is better clarity and transparency.

Equality and Diversity

Strategic Equality Plans (SEPs) are important documents that set out how public bodies will consider the needs of groups with protected characteristics, as outlined in the Equality Act 2010. This is intended to ensure that all individuals receive just and equitable treatment in respect of service delivery and strategy/policy formulation.

During the year, we have started the preparation work for the revision of our SEP, which must be published by April 2024. Carmarthenshire County Council will be working with partners across Ceredigion, Pembrokeshire and Powys to undertake this work and to ensure that we work closely with our communities across the region.

The involvement work will focus on key areas like education, housing, health, crime, leisure and access to the coast and countryside. We will also ask people to rate their own experiences of these services and their perceptions of the experience that other people in our society may have.

All public bodies have to produce a Strategic Equality Plan setting out how they will ensure services they provide are accessible to all residents and service users irrespective of their protected characteristics, as set out in the Equality Act 2010.

The Equality and Human Rights Commission have published a report called 'Is Wales Fairer' (2018) which sets out the state of the nation when looking at the more vulnerable groups in society. The survey uses the key areas listed in the report as a focus.

Each public sector body has a duty to:

- Eliminate discrimination, harassment and victimisation;
- Advance equality of opportunity between people who share a relevant protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not.

Alongside the survey, each region will engage with particular community groups that represent and advocate for some of the less heard groups like LGBTQ or re-settled refugees.

Welsh Language (also, please see *Well-being Objective 3c*)

The Census data for 2021 indicates that Carmarthenshire is home to **72,838 Welsh speakers**. This translates to 39.9% of the County's total population. This figure has **decreased by 5,210** since the last Census in 2011, which translates to a percentage point decrease of 4.0. This is the largest percentage point decrease of all local authority areas in Wales. In 2001 and 2011, Carmarthenshire had the highest number of Welsh speakers of all local authority areas in Wales, with 84,196 and 78,048 Welsh speakers respectively. These new figures mean that the County now has the second highest number of Welsh speakers of all local authority areas in Wales. Carmarthenshire remains the fourth highest in terms of the percentage of the population that are able to speak Welsh.

We are continuing to implement the **Welsh Language Standards** across the Council with regular dialogue with the Welsh Language Commissioner's Office. During the year we have undertaken targeted messaging with Council services on identifying and recording linguistic choice of service users, further to feedback from an investigation held by the Commissioner's Office. Messages about the Standards are conveyed to staff through presentations by the Policy and Involvement Team and through the communication streams maintained by Marketing and Media.

The **Welsh Language County Strategic Forum**, which continues to be led by the Council and includes representation from the County's language promotion organisations, as well as public bodies, has also continued with its role of developing a programme of promoting the Welsh language in the County and instigated much joint planning for the implementation of the Carmarthenshire Promotion Action Plan, in line with the Promotion Strategy. During 2022-23, the focus of the Forum's work has been the analysis of impact of the first Welsh Language Promotion Strategy, which will be the basis of the second **Promotion Strategy for 2023-2028** to be published in May 2023.

How we measure the success of our Well-being Objectives

Measuring Progress

The Well-being Future Generations Act promotes a shift in focus from service productivity to all public bodies working together to progress outcomes that improves the quality of life of citizens and communities, both now and in the future.

This requires us to look at a range of data and evidence to build as comprehensive a picture as possible of our progress both in terms of trends over time and in relation to how we compare with other local authorities in Wales.

For us to do this effectively we have developed a data suite of indicators and measures which brings together a wide range of different sources, allowing us to reflect on the evidence available to us in the round. The range of data covers the following:

- ⦿ **Population Indicators:** In the main these include publicly available data that have been identified to develop an understanding of trends and Carmarthenshire's position relative to the other local authorities in Wales. Sources include (but are not limited to); [National Survey for Wales](#), [Annual Population Survey](#), Public Health Wales, Welsh Government, Department for Work and Pensions.
- ⦿ **Performance Measures:** Inclusive of statutory returns, internal Council measures and primary intelligence in the form of consultation findings that we utilise to measure and monitor performance on a regular basis. These are the direct responsibility of the Council.

Primary Intelligence – Consultation Findings

Following the Local Elections in May 2022 we set out to understand how residents, Council staff, businesses and Trade Unions felt about the Council's performance. Whilst this meets the statutory obligations placed on us through the Local Government and Elections Act it was also an opportunity to gain views (predominantly from residents and businesses) on a number of wider key policy issues such as: the climate and nature emergencies, poverty, education, community safety, the Welsh language and mental health and well-being.

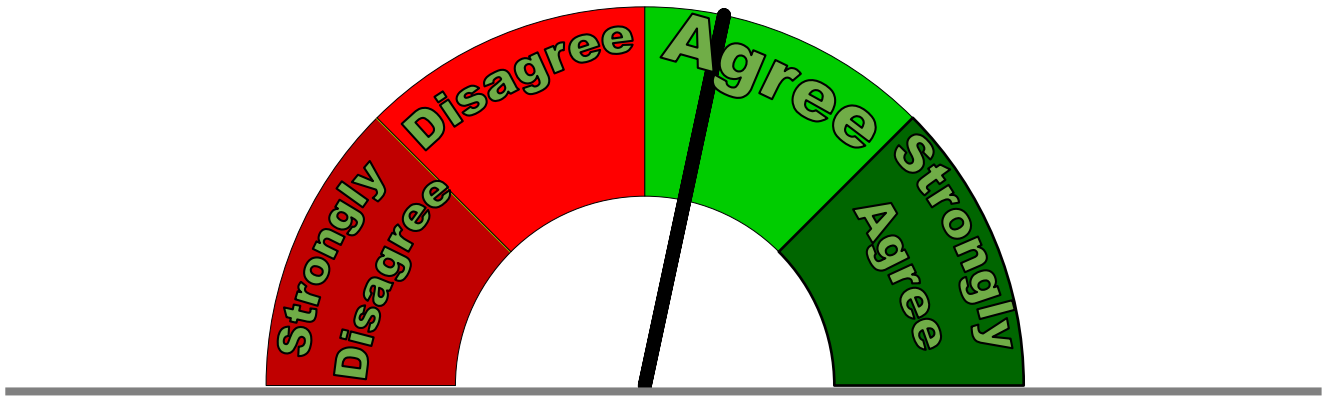
This primary intelligence has been invaluable and when considered as part of a wider suite of measures they will be an important indicator of our performance, with results for 2022 acting as a baseline on which we will monitor performance in the coming years. This is indicative of our commitment to meeting our well-being objectives with residents, service users, our business community and staff at the forefront of everything that we do.

Throughout this report the consultation findings are depicted by an average index score (AIS). This score is a weighted average and will allow for the easy comparison between results year on year. A key is provided below for reference with more information on how AIS's are calculated available in appendix 5.

AIS Key:

- A score below 1 indicates overall disagreement;
- A score between 0 and 1 indicates overall agreement, and
- A score between 1 and 2 indicates overall strong agreement.

The Council provides good quality Services overall? Residents Survey*



Regulatory Verdict

During the year our regulators issued a number of reports and these are listed in **Appendix 3**



<https://www.audit.wales/>



<https://www.estyn.gov.wales>



<https://careinspectorate.wales/>

Other Regulatory Assessments:



Office of Government Commerce

Welsh Government – OSG Gateway
Review :Strategic Assessment of
Swansea Bay City Deal

This Annual Report looks at a wide range of evidence to make a self-assessment of how we are performing.

New Corporate Strategy 2022-2027

WBO 1	Enabling our children and young people to have the best possible start in life (Start Well)
WBO1a	Thematic Priority: Healthy Lives – prevention /early intervention
WBO1b	Service Priority: Early years
WBO1c	Service Priority: Education
WBO 2	Enabling our residents to live and age well (Live & Age Well)
WBO2a	Thematic Priority: Tackling Poverty
WBO2b	Service Priority: Housing
WBO2c	Service Priority: Social Care
WBO 3	Enabling our communities and environment to be healthy, safe and prosperous (Prosperous Communities)
WBO3a	Thematic Priority: Economic Recovery and Growth
WBO3b	Thematic Priority: Decarbonisation & Nature Emergency
WBO3c	Thematic Priority: Welsh Language & Culture
WBO3d	Thematic Priority: Community Safety, Resilience and Cohesion
WBO3e	Service Priority: Leisure & Tourism
WBO3f	Service Priority: Waste
WBO3g	Service Priority: Highways & Transport
WBO 4	To further modernise and develop as a resilient and efficient Council (Our Council)
WBO4a	Organisational Transformation - Overarching
WBO4b	Organisational Transformation - Efficiencies and Value for Money
WBO4c	Organisational Transformation - Income & Commercialisation
WBO4d	Organisational Transformation - Workplace
WBO4e	Organisational Transformation - Workforce
WBO4f	Organisational Transformation - Service Design & Improvement
WBO4g	Organisational Transformation - Customers & Digital Transformation
WBO4h	Organisational Transformation - Decarbonisation and Biodiversity
WBO4i	Organisational Transformation - Schools
5	Core Business Enablers
5a	Information and Communication Technology (ICT)
5b	Marketing & Media including customer services
5c	Legal
5d	Planning
5e	Finance
5f	Procurement
5g	Internal Audit
5h	People Management
5i	Democratic Services
5j	Policy & Performance
5k	Electoral Services & Civil Registration
5l	Estates & Asset Management
5m	Risk Management
5n	Business Support

Cabinet Members and the Well-being Objectives

LEADER OF THE COUNCIL



WBO3a Thematic Priority:
Economic Recovery and Growth

5b Marketing & Media including customer services.

Cllr. Darren Price - LEADER

CABINET MEMBER FOR HOMES



WBO2a Thematic Priority:
Tackling Poverty

WBO2b Service Priority: Housing

5c Legal
5i Democratic Services

Cllr. Linda Evans - DEPUTY LEADER

CABINET MEMBER FOR EDUCATION & WELSH LANGUAGE



WBO1b Service Priority: Early years

WBO1c Service Priority: Education

WBO3c Thematic Priority: Welsh Language

Cllr. Glynog Davies

CABINET MEMBER FOR HEALTH & SOCIAL SERVICES



WBo 1a Thematic Priority:
Healthy Lives – prevention /early intervention

WBO2c Service Priority: Social Care

Cllr. Jane Tremlett

CABINET MEMBER FOR REGENERATION, LEISURE, CULTURE & TOURISM



WBO3a Thematic Priority:
Economic Recovery and Growth

WBO3c Thematic Priority: Culture

WBO3e Service Priority: Leisure & Tourism

Cllr. Gareth John

CABINET MEMBER FOR RESOURCES



5e Finance
5f Procurement
5g Internal Audit
5m Risk Management
5l Estates & Asset Management
Corporate Governance

Cllr. Alun Lenny

CABINET MEMBER FOR RURAL AFFAIRS, COMMUNITY COHESION AND PLANNING POLICY



WBO3a Thematic Priority:
Economic Recovery and Growth

WBO3d Thematic Priority:
Community Safety, Resilience and Cohesion

5d Planning

Cllr. Ann Davies

CABINET MEMBER FOR CLIMATE CHANGE, DECARBONISATION & SUSTAINABILITY



WBO3b Thematic Priority:
Decarbonisation & Nature Emergency

WBO3g Service Priority: Highways & Transport (Flooding and Coastline management)

Cllr. Aled Vaughan Owen

CABINET MEMBER FOR ORGANISATION AND WORKFORCE



WBO4 To further modernise and develop as a resilient and efficient Council (Our Council)

5a Information and Communication Technology (ICT)

5j Policy & Performance
5h People Management
5k Electoral Services & Civil Registration

Cllr. Philip Hughes

CABINET MEMBER FOR TRANSPORT, WASTE & INFRASTRUCTURE SERVICES



WBO3f Service Priority: Waste
WBO3g Service Priority: Highways & Transport

Cllr. Edward Thomas



Useful links

[Corporate Strategy 2022-2027 \(gov.wales\)](https://gov.wales/corporate-strategy-2022-2027)

Well-being Objective 1 – Start Well

Enabling our children and young people to have the best possible start in life.



Overarching Judgement

We aim to support all Carmarthenshire learners. We will ensure that they are happy, safe, thriving, and are fulfilling their personal, social and learning potential. We will strive to become the best we can be and be highly regarded locally, whilst also earning national and international recognition.

Children's services continue to introduce working practices (Signs of Safety and a relationship-based approach) which engage and work in partnership with families to help improve outcomes for children. To ensure this, senior managers audit assessments and highlight any areas for improvement and good practice.

For families with children under 4 living in deprived areas the Flying Start programme is expanding in a phased approach across the county. The Flying Start App has been integral in reaching families, providing key messages and support services.

We are continuing to develop our fostering and adoption services to meet the needs of children who become looked after and need permanence at an early stage.

Approximately 15,000 children and young people across the county aged between 0-25 years benefitted from the Summer of Fun and Winter of Well-being initiative.

The new Childcare Offer national digital service has been rolled-out and continually promoted. We are working towards addressing the gaps identified in our fifth Childcare Sufficiency Assessment (2022-27) and the accompanying Action Plan and continue to promote and develop Welsh medium childcare within the County.

Why this is important?

Giving every child the best start in life is crucial to reducing health inequalities across the life course. The foundations for virtually every aspect of human development – physical, intellectual and emotional – are laid in early childhood.

What happens during these early years, starting in the womb, has lifelong effects on many aspects of health and well-being – from obesity, heart disease and mental health, to educational achievement and economic status.

To have an impact on health inequalities we need to address the social gradient in children's access to positive early experiences. Later interventions, although important, are considerably less effective if they have not had good early foundations.

Fair Society, Healthy Lives, the Marmot Review, 2010



The key overarching indicators and measures we set ourselves for this overall objective


Measuring Progress

The table below shows the overall population indicators and performance measures which will be monitored for Well-being Objective 1.

Population Indicators in the main are publicly available data that have been identified to develop an understanding of trends and Carmarthenshire's position relative to the other local authorities in Wales. Through our well-being objectives the Council has an important role to play in making progress against these indicators, however, it should be noted that these are not solely indicative of the Council's performance and will be influenced by many external factors.

Performance Measures are inclusive of statutory returns, internal Council measures and consultation findings that we utilise to measure and monitor performance on a regular basis. These are the direct responsibility of the Council.

Population Indicators		
Indicator	Trend	Explaining the Data
Children Living in Poverty		<p>Child Poverty Rates are Rising</p> <p><i>The trendline adjacent shows that between 2014/15 and 2020/21 child poverty rates have generally been on an upward trend in the county. This is consistent with trends seen nationally.</i></p> <p>Data for 2020/21 indicates that 34.6% of children in Carmarthenshire are living in poverty, this translates to nearly 11,250 children. This is a 5.3 percentage point increase on 2014/15 figures and exceeds the Wales average by 0.6%.</p> <p>This is the 12th highest level of all local authorities in Wales which is an improvement on the 10th highest level the previous year.</p> <p>Poverty affects every aspect of someone’s life. It is especially detrimental to children, affecting their long-term health and development, educational attainment and their access to opportunities. A child growing up in poverty is at an increased risk of not having the best start in life given their access to food, shelter, health care and education may be compromised.</p> <p>The Council has seen increasing demand for many of its services and support systems following the pandemic, exacerbated now by the effects of the cost-of-living crisis which is causing some families to struggle. As always, the priority for the Council is to ensure that children are protected and supported with a focus on early intervention and prevention.</p>
Children aged 4-5 years overweight or obese (Child Measurement Programme NHS)		<p>Childhood Obesity Levels are Rising</p> <p><i>The trendline adjacent covers the period 2014/15 to 2021/22. It indicates that following a decline between 2016/17 and 2017/18 childhood obesity levels have seen an increase in the county.</i></p> <p>As of 2021/22 in Carmarthenshire 31.4% of 4-5 year olds were overweight or obese. This is an increase of 1 percentage point since 2018/19.</p> <p>Obesity in early life will have detrimental effects on long-term health and in turn the life chances of that person.</p> <p>Whilst the Council alone cannot affect the level of change required to reduce childhood obesity, several of the Council’s services have an important role to play, such as the provision of nutritious school meals and access to leisure and sporting activities.</p>

Performance Measure		
<p>Children on the Child Protection Register (per 10,000 population)</p>		<p>Slight Increases in the Number of Children on the Child Protection Register but Levels Remain Significantly Lower than Welsh Averages</p> <p><i>The trendline adjacent covers the period between 2020/21 and 2021/22 and shows a slight increase in the numbers of children on the child protection register.</i></p> <p>Despite this increase from 21 to 27 children per 10,000 of the population, the county continues to exhibit one of the lowest levels of children on the child protection register of all local authorities in Wales. The level is also significantly below averages for Wales which sits at 47.</p> <p>Actual figures for 22/23 indicate a further slight increase, with 125 children recorded as being on the register. This is a 22.5% increase on the same time period for the previous year.</p> <p>Recent times have been very challenging for families and staff due to the COVID pandemic. The department is facing the inevitable difficulties of supporting children and families at the end of the pandemic era. Hardships as a result of the rising cost of living are raising stress levels for families.</p> <p>The increasing complexity of cases requires the involvement of the Family Intervention Service, Integrated Family Support and Edge of Care teams to support.</p>

Outcomes we set ourselves

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
<p>1. <u>Improved availability</u> of early years education and childcare settings across the county, particularly in rural areas; with a particular focus on providing and strengthening Welsh-medium childcare.</p>	<p>We are continuing to support and encourage the childcare and early years sector to develop Welsh language opportunities and providers have been made aware of all avenues where staff can access Welsh language courses and resources. The expansion of Flying Start programme will also encourage new providers who specialise in Welsh-medium provision.</p> <p>Progress has been slow due to pandemic aftermath and increasing living costs impacting on the viability of the sector. The sector remains under constant pressure to maintain their services for working parents and early years child development experiences for children.</p> <p>There were 90 childminders with 791 childcare places at 31/3/23 (a reduction compared with the same time last year which was 102 childminders with 781 childcare places.</p>	

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
2. Pupils with Additional Learning Needs are fully supported.	Carmarthenshire has expanded workforce capacity to meet the demands of delivering the new ways of working especially to support the provision of additional learning provision in mainstream schools. However, the duty to favour mainstream provision will necessitate further growth in central services to strengthen and build capacity in all areas and limit the requirement for growth in specialist setting provision and reconsiderations of school decisions	Yes
3. Increased school attendance rates and access to education for vulnerable pupils.	In the current academic year attendance levels in both sectors are above the level of 2021- 22 by 1.6 percentage points in primary and 3.9 percentage points in secondary schools. This highlights that attendance is generally improving, including an uplift of improvement for eFSM learners. There is variation between schools in both sectors with some making considerably more progress than others	Yes
4. Deliver a rounded curriculum raising educational standards.	Support provided to schools for developing the curriculum has improved considerably since January 2023, with the Education and Children's Services department now playing a lead role in the design and delivery of the curriculum professional learning offer. Engagement of schools <u>has increased substantially from 5 schools per session to 55 +</u> . As a result, there is greater collaboration on understanding the curriculum for Wales, improved sharing of effective practice and a stronger link to authentic learning experiences. Working alongside local developments and businesses we continue to enrich our learning offer to schools, for example, extracting carbon, alongside Swansea University or focussing on the development of the Pentre Awel site	Yes
5. Nutritious free school meals for all primary school pupils.	Universal Primary Free school meals are being rolled out across the county in line with Welsh Government targets. All pupils up to year 2 currently receive UPFSM meals, with yr 3 & 4 going live September 2023 and years 5 & 6 in April 2024	Yes
6. Increased bilingual and Welsh medium education.	The Authority successfully identifies the demand for Welsh medium education and meets this demand and provision in all phases reflects the Authority's Welsh in Education Strategic Plan (WESP). Carmarthenshire's WESP is innovative and ambitious and is effectively focused on ensuring Welsh medium education is available to all learners, within reasonable distance from their homes. The plan focusses rigorously on proactively ensuring that all schools can move along the language continuum, specifically focusing on	Yes

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
	the advantages of access to learning during the Foundation Phase through immersion methodology. As a result, the supply and demand for Welsh medium education across the authority continues to increase	
7. Improved opportunities for all residents in literacy, numeracy and digital skills to upskill for employment.	We have trained and supported more than 330 people by improving their digital skills (one of the key areas of targeted intervention), in order they are well equipped with better employment prospects.	Yes
8. Schools for sustainable community learning that are fit for 21 st Century	Carmarthenshire County Council has clear priorities for investment via its Modernizing Education Programme (MEP). The Programme is a strategic investment and rationalisation plan to transform school provision. It is kept under review to ensure that its school reorganisation and investment proposals retain flexibility at their core to reflect changing circumstances in a continually developing society and be responsive to changes in the education policy framework.	Yes
9. Keeping children at home with their families whenever possible.	Children’s services provide a range of services and support whose overall aim is to enable children and young people to reside within their own families and within their own communities wherever it is safe to do so, working with others to prevent the number of children who suffer adverse childhood experiences (ACE’s) and prevent the need for statutory involvement. Despite an increase in the number of looked after children Carmarthenshire still has one of the lowest compared to the rest of Wales per 10,000 of the population. Families have struggled in the aftermath of the pandemic and cost of living crisis which has added stress, issues arising increasing risks of abuse and neglect and mental health. Requests for accommodation are made through our accommodation panel to try and ensure alternative support options are considered through teams such as edge of Care, Integrated Family Support team (IFST) and Family Intervention Teams and other preventative services. We are reviewing EOC and IFST to ensure families receive the right help at the right time within their local communities. We are also developing parenting programmes. See 9 above. See 9 above	
10. Reducing the inequalities faced by children from disadvantaged backgrounds which may affect their later life chances.		
11. Families facing difficulties are supported to provide stable, safe and secure home environments for their children.		

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
<p>12. Families from disadvantaged backgrounds are able to access health and well-being provision within their local areas.</p>	<p>The Local Authority has a broad range of services that support families to access health and well-being provision. Including:</p> <ul style="list-style-type: none"> • The Family Information Service (FIS) is central resource for providing information on services for families and professionals. The Right Help, Right Time Framework helps to navigate the service available across different levels of need. FIS facebook page has 1,195 followers and 34,390 website hits. • Early Years services include the Flying Start programme and Early Years Cwm Gwendraeth Pathfinder Pilot. These provide multiagency and integrated working in targeted deprived communities, improving health and well-being outcomes for families. <p>A total of 2356 children received support during 22/23 through the Flying Start programme.</p> <p>The Phase 1 expansion led to a further 127 children benefitting from the service.</p> <ul style="list-style-type: none"> • Services 0-25 years The Families First programme is accessible across the County, and provides parenting support, support for young people and disability support. A total of 9230 individuals received a meaningful intervention in 22/23. Demand and complexity has increased and the programme is responding positively, 94% of 789 cases closed reported a forward movement . 	<p>Yes</p>

As a Council we focus on the following thematic and service priorities.

WBO1a Thematic Priority: **Healthy Lives – prevention /early intervention**

WBO1b Service Priority: **Early years**

WBO1c Service Priority: **Education**

Thematic Priority 1a - Healthy Lives-prevention/early intervention

At 190 the number of children looked after remains one of the lowest in Wales

We have done all we can to try and reduce the number of children becoming looked after utilising specialist and preventative teams such as Edge of Care (EOC), Integrated Family Support Team (IFST) and Family Intervention Team (FIT). However, despite the number has increased this year and the trend continues in relation to the challenges we face to maintain children safely at home. Families have struggled following the aftermath of the pandemic and cost of living crisis with increased hardship with issues arising where risks are high in relation to abuse and neglect, mental and emotional health issues. We will continue to work in partnership with families and other agencies to provide the right support at the right time to prevent the need for children to become looked after and to rehabilitate them safely at home wherever possible.


Why this is important?



- Giving every child the best start in life, improving their early life experiences, and ensuring they live healthy lifestyles will reduce their risk of facing inequalities later in life and support them to reach their full potential. We recognise that early childhood is a time of great opportunity but also great risk as every interaction helps to shape the way children develop. We will therefore strive to protect children and young people from harm and work to ensure their emotional and physical well-beings are protected and nurtured.

How well are we doing (and how do we know)? ⓘ Sources of evidence


Measuring Progress

The table below shows the overall population indicators and performance measures which will be monitored for the Healthy Lives – Prevention/Early Intervention thematic priority.

Performance Measures		
Measure	Trend	Explaining the Data
Number of children looked after by local authorities at 31 March		<p>A Slight Increase in the Number of Looked After Children but Levels Remain one of the Lowest in Wales</p> <p><i>The trendline adjacent covers the period 2017/18 to 2021/22 and shows a changing pattern categorised by slight increases from 2020/21.</i></p> <p>Since the 1980's Wales has consistently had more children looked after (per 10,000 of the population) than the rest of the UK. This is a source of concern given the impact on the outcomes of looked after children with regards to educational attainment, health, unemployment,</p>

		<p>homelessness and criminal justice.¹ However, in the last twenty years Carmarthenshire has consistently outperformed the rest of Wales with performance that is comparable with the best performing authorities in England.</p> <p>There is a lot of variation at a local authority level with data covering 22/23 for Carmarthenshire indicating 190 children were looked after as at March. The rate per (10,000 of the population) for the county remains the lowest in Wales.</p> <p>Increasing pressure placed on families by the pandemic and the cost-of-living crisis has seen the demand for services rise following a low of 148 in 2020/21. Challenges in the recruitment of social work has led to a number of vacancies in the service making the intensive work that families need harder to deliver.</p>
<p>Number of children looked after in foster placements at 31 March</p>		<p>A Slight Increase in the Number of Looked After Children in Foster Placements but Levels Remain one of the Lowest in Wales</p> <p><i>The trendline adjacent covers the period 2017/18 to 2021/22 and shows a changing pattern categorised by a slight increase from 125 to 145 between 2020/21 and 2021/22.</i></p> <p>The vast majority of the 145 placements were located within the county.</p> <p>The Council continues to develop our fostering and adoption services to meet the needs of children who become looked after and need permanence at an early stage.</p>
<p>Number of Referrals of Children and Young people attending counselling by Area, Year and Gender</p>		<p>An Increasing Number of Referrals for Counselling which Follows National Trends</p> <p><i>The trendline adjacent covers the period 2013/14 to 2021/22 and shows a steady increase to 2018/19 and a sharp increase between 2020/21 and 2021/22. This is in line with national trends.</i></p> <p>The most recent data indicates that 1,497 children and young people were referred for counselling in Carmarthenshire during academic year 2021/22. This is an increase of 444 children and young people on the previous year.</p> <p>Whilst it is concerning that more children and young people are requiring counselling it is positive to note that more children are receiving the support that they need.</p> <p>For further information, at a Wales level it is reported that 322 children receiving counselling in 21/22 did not identify as either male or female.</p> <p>Furthermore, the number of admissions to hospital for children following self-harm in Carmarthenshire has</p>

¹ [Children looked after | WCPP](#)

		increased over the last reporting year (Q3 21/22 TO Q3 22/23). This is in line with trends for Ceredigion and Pembrokeshire, however the increase in Carmarthenshire is more significant. This data has and continues to be monitored closely since the COVID-19 pandemic, in light of regional concern and anxiety expressed in various forums about the impact of lockdowns on teenage mental health within the context of self-harming behaviour.
Population Indicator		
Live single births with a birth weight of under 2,500g		<p>The Number of Babies Born with a Low Birth Weight is Decreasing</p> <p><i>The trendline adjacent covers the period 2016 to 2021 and shows some fluctuation characterised by a general downward trend from 2019 onwards.</i></p> <p>Babies born with a low birth weight are at an increased risk of developing health problems. It is positive therefore, that generally, the percentage of babies born with a low birth weight has been decreasing in Carmarthenshire.</p> <p>The most recent data for 2021 indicates that Carmarthenshire had the fifth lowest level of low birth weights in Wales.</p>

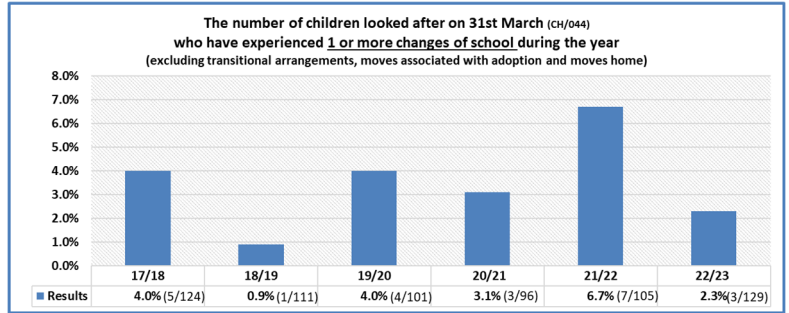
Progress in 2022/23

Safeguarding Children & young people

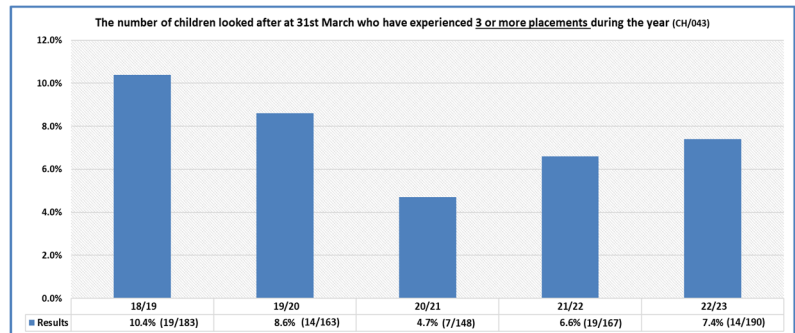
- ⦿ In the aftermath of the pandemic families have struggled especially due to the effects of the cost of living crisis. During the year we have seen an increasing demand for our services and support and has seen the number of contacts to the department continuing to rise along with the need for children to become looked after.
- ⦿ **83% of new assessments for children were completed within the statutory timescales (CH/006a/012).** Assessments are dependent on the availability of relevant multi-agency professionals and family members which can result in some being completed outside of timescales. Some may require a longer period of time ensuring quality and meaningfulness to achieve better outcomes for the child. Monitoring allows managers to highlight what improvements can be made and further training has been arranged to strengthen the ability of social workers to complete assessments to a high standard.
- ⦿ The relationship based systemic approach to delivering social work incorporating signs of safety continues to embed and is being introduced to more teams across children's services. Training for newly recruited social workers as well as refresher training for more experienced workers has been carried out and will be on-going to strengthen the approach to help improve outcomes for children.
- ⦿ Auditing of assessments and plans has continued to ensure they are developed in partnership with children and families having regard to their wishes and feelings, to set outcomes which are achievable by them, taking into account the five principles of the Social Services and Well-being Act so that families have a voice and control over intervention, focus on well-being, plans are co-produced taking a multi-agency approach, providing early intervention and preventative support to ensure families are supported earlier. Auditing highlights areas for improvement and any training needs.

⦿ **Education stability of Looked After Children remains excellent. (CH/044)**

Figures have historically been very low in this metric. Only 3 children have required a change of school. This result is due to the hard work undertaken with social workers, schools, foster carers and other professionals to maintain children within their original school and community. This provides them with consistency in terms of their education to best meet their needs. Due to the rurality of Carmarthenshire this means that children may be travelling some distances to their schools when appropriate which has an impact on higher transport costs as foster placements may be located across Carmarthenshire.



⦿ Of the 190 children looked after up to 31 March 2023, 14 children experienced 3 or more placement moves (CH/043). This is lower than last year of 6.6% with 19 of the 167 looked after children experiencing 3 or more placements. The children who experienced moves had Adverse Childhood Experiences, are less settled and have challenging and complex needs. We continued to focus on maintaining placement stability with good placement support being offered across the service to achieve this.



- ⦿ A development day across the region confirmed multi-agency child protection arrangements are working effectively. Threshold meetings continue to be held quarterly to ensure this is maintained.
- ⦿ 39 out of 110 schools have achieved Phase 5 of the Healthy Schools scheme. The scheme now runs in 110 schools; 95 Primaries; 1 Nursery School; 12 Secondary Schools; and 2 Special Schools. The result is equal to the previous year's result, as progress in the scheme slowed during the pandemic, with schools having prioritised learning while there was also a delay in Healthy Schools Officers being able to undertake on-site inspections during restrictions. This situation has now improved, and we have seen an increase in the number of schools achieving the higher Phases, with an additional 4 schools achieving Phase 6 and 2 schools achieving the National Quality Award, with a further schools working towards the NVQ. (8.3.1.6)

Actif Sport and Leisure

- ! Only **41.5% of children aged 11 can swim 25m** (3.4.2.1). School swimming has struggled to return to pre-pandemic levels with significantly less schools attending (and many not attending for the full 15 session programme). This means we are not meeting the recommended ability to swim 25m performance target by the age of 11 for almost 60% of children across the County. Financial and time pressures may be affecting attendance, with feedback from schools being gathered to inform future planning. Ongoing dialogue with SwimWales, Welsh Government Sport Policy Unit to try and influence national policy and funding.
- ⦿ Over **215,000 children** participated in **sport and physical opportunities** facilitated by Actif Communities during 2022/23 (3.4.2.8). With services resuming post-COVID, participations have returned more to normal.
- ⦿ Assistant Development Officers funded to the end of March 2023 through Sport Wales Rescue Package Funding increased participation in school significantly in Cycling, Athletics and Triathlon. Nearly 61,000 participations in the Couch to 2km programme took place in schools across the county getting children active over an 8-week period.



- ⊙ The ongoing development of water sports opportunities for children at Llandysul Paddlers has seen over 17,860 participations in 22/23. The sessions range from general activity on the lake or river to Duke of Edinburgh and school residential groups.
- ⊙ 22/23 saw the launch of a new programme funded through the Child Development Fund called Amser Actif where children have the opportunity to develop basic fundamental skills in community settings such as village or community halls. The sessions run in Cwm Aman, Kidwelly and Gwendraeth have proved very popular with families and initial feedback on improving confidence, competence and motivation to be active, is positive.

Supported Housing

- ⊙ To support the Cabinet's ambition (CV18) to re-balance the market and take the profit out of children's care we have opened an in-house children's home (Ty Magu) during the year.
- ⊙ Children's services continue to work in partnership with housing and youth services to develop new improved supported accommodation services with increased support for vulnerable young people aged 16-25 within their home communities.
- ⊙ The new In-house Supported Lodgings scheme is now up and running and already providing support to 10 young people aged 16-18 to ensure they receive the best start in life and improve their early life experiences including those who have more complex needs.

Fostering & Adoption Support Services

- ⊙ Mid & West Wales Adoption Service (MWAS) is working in partnership with Reflect to provide improved support to birth parents at earlier stages in the adoption process. A significant level of support is also provided to children and adopters to ensure the right support is provided at the right time by a range of professionals.
- ⊙ MWAS is working with National Adoption service to embed the Wales Early Permanence framework which will ensure children experience less loss and separation if there is a need to be placed with adopters which in turn will help improve their emotional well-being and outcomes as they develop through their childhood.
- ⊙ We are working to increase foster placement choice by recruiting more foster carers with the skills and experience to manage children who have more complex needs. This is a key objective for 2023/24 (CV 21).
- ! Unfortunately, we have seen a reduction in foster carer households across Carmarthenshire this year due to carers retiring or leaving due to personal circumstances, alongside the cost-of-living crisis. This is a national as well as local issue that the department and Foster Wales are trying to improve on by supporting local authorities to recruit and retain more foster carers. WG funding has also been made available for 2023/24 to recruit a marketing officer specifically to the fostering service.

Corporate Parenting & Child Welfare

- ⊙ The Team Around the Family (TAF) co-ordinators ensure there is extensive local community knowledge and engagement and the team continue to focus on early intervention and support for families in their local communities.
- ⊙ Trauma Informed Practice and Attachment Awareness restorative practice is now embedded in the 4 phase inclusive behavioural model in schools.
- ⊙ New membership has been established for the Corporate Parenting Panel and new guidance issued by Welsh Government and a workshop planned to develop a new corporate parenting strategy to be compliant with the expectations of this with an increased focus on accountability from all departments across the council.

Our Young People, Our Futures, Our Communities

Carmarthenshire's new in-house supported Lodgings Service is responsible as a county resource to provide temporary accommodation to support our most vulnerable young people aged 16-18 within Carmarthenshire to gain the independent living skills, they need to ensure the best positive outcomes to empower young people on their journey into independence.



Become a Supported Lodgings provider

Carmarthenshire's young people between 16-18 years **need your help.**

Could you be the **missing piece** to empowering and supporting young people who are homeless, at risk of homelessness, looked after or seeking asylum on their journey to independent living.

If this is you, please get in touch.
SupportedLodgings@carmarthenshire.gov.uk
Full training and support provided plus a paid allowance.

Our Ethos
Our Young People, Our Futures, Our Communities

carmarthenshire.gov.wales

Cyngor Sir Gâr
Carmarthenshire
County Council

Identified areas for Improvement

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	Safeguarding children and young people		
1	Provide relationship-based children's social work practice that incorporates systemic thinking and the principles of Signs of Safety.	April 2024	John PR Fleming
2	Implement an effective quality assurance framework to ensure assessments and plans are outcome focused, co-produced, and evidence the voice of children and young people.	April 2024	John PR Fleming
3	Support the multi-agency child protection arrangements and ensure we are compliant with the national safeguarding procedures.	April 2024	Rebecca Robertshaw
	Supported Housing		
4	Work with partners to ensure a sufficient supply of a range of supported housing to meet the needs of young people, including disabled young people, aged 16-25. (CV18)	April 2024	Bethan T James
5	Develop a sufficient supply of in-house residential placements to support the ambition to rebalance the market and take profit out of children's care.(CV 18)	April 2024	Bethan T James
	Fostering and Adoption		
6	Deliver a range of high-quality intervention services so that children, young people, and their families have access to support at the right time, keeping families together where it is safe to do so, and in the child's best interest.	April 2024	Jayne Meredith
7	Increase the sufficiency and range of in-house foster care and supported lodgings placements. (CV 21)	April 2024	Jayne Meredith
	Corporate Parenting & Child Welfare		
8	Develop a Corporate Parenting Strategy which promotes ownership and accountability across the council so that we are the best Corporate Parent and our looked after children and care leavers have every opportunity to reach their full potential.	April 2024	Bethan T James
	Leisure		
9	We will develop a new schools and community aquatics plan for the County.	March 2024	Carl Daniels

Governance Arrangements

Corporate Parenting Panel
 CYSUR Audit & Evaluation Multi-agency group
 Accommodation Panel
 Multi-Agency Forum for Looked After Children and Care Leavers (MALAC)

1b - Service Priority-Early Years

Flying Start is expanding in a phased approach across the county.

Phase 1 of the expansion is already complete and Phase 2 is due to commence in April 2023 to reach a target of 249 children aged 2-3 years by 31st March 2025. Once fully rolled out all families with children aged 2-3 years will be eligible for 12.5 hours of funded, high-quality childcare for 39 weeks of the year.

The 'Summer of Fun' and 'Winter of Well-being' funding enabled approximately 15,000 children and young people aged 0-25 to benefit from free activities across the county.

Why this is important?

- Protecting children who are experiencing, or are at risk of abuse, neglect, or other kinds of harm is our priority. Our focus is on early intervention / prevention to ensure all children can reach their full potential and be healthy, happy, and safe. Helping to give every child the best start in life and improve their early life experiences is our key aim.

How well are we doing (and how do we know)? [Sources of evidence](#)

Success Measures / Explaining the Results

- We had **72.5% attendance at Flying Start** settings for 2022/23 (9.1.8.1), this did not meet our target of 80% and is slightly below last year (72.6%) and pre-COVID figures (79.2%). On a positive note, the % of **unauthorised absence** (9.1.8.8) are at their lowest at **1.36%**. We continue to work with families to overcome some of the anxieties. Getting families to report absence is an achievement and therefore it's encouraging to see families that are engaging well with the childcare settings and reporting absences.

Progress in 2022/23

- Flying Start** – The Flying Start App is integral especially during the FS expansion, in reaching families, providing key messages, such as health, language and play, safety messages, information, and links to the support services. Due to the digital officer's post being filled the App has been developed and further utilised to reach families e.g. families can book onto courses and have updates on their child when in childcare.
- Summer of Fun / Winter of Well-being** – Welsh Government funding (£270,000 and £434,689 respectively) enabled a significant package of support to be provided designed to help children, young people, and their families recover from the pandemic to ensure no child was left behind. Grants were allocated to play providers across the county and funding directly linked to the gaps identified within the Play Sufficiency Assessment.
- Families First** – early intervention support services for disadvantaged children, young people and their families have developed in line with the Family Support Strategy. During 2022-23 outcomes have been very positive:

- **9,230** individuals supported from the Families First (FF) programme, of which 6011 (65%) were new individuals.
 - **4,621** families supported from the FF programme, of which 2881 (62%) were new families.
 - **798** single agency Joint Assessment Family Framework (JAFF's) were closed with a forward movement of 749 (94%) on the distance travelled tool.
 - **25** cases were stepped up to Social Services, and 145 cases were stepped down from Social Services to the FF programme.
- **Family Information Service (FIS)** have ensured families and professionals have received updated information on services, resources, and developments. FIS facebook page has 1,195 followers and 34,390 website hits.
 - **30 hours Childcare Offer National Digital Service** - promotion and support has continued to ensure eligible parents and childcare providers are familiar with the process. 522 parent applications were received and processed between 1st January to 31st March 2023 and 149 childcare providers have completed their on-line registration. £1,694,077.50 has been paid to local childcare providers in Carmarthenshire to eligible children during the year (1st April 2022 – 28th February 2023).
 - Our most recent **Childcare Sufficiency Assessment 2022-27**, which was submitted to Welsh Government in June 2022, did not indicate any quantitative or qualitative sufficiency pressures for Foundation Learning funded 3-year-old places within approved Childcare settings across Carmarthenshire. Several approved Childcare Providers reported having vacant places in Autumn 2021 which would suggest we had surplus places in certain locations throughout Carmarthenshire.

Scrutiny Task and Finish Review	<p><u>Education and Young People and Welsh Language Scrutiny = Task and Finish</u> <u>A review of the current provision for early years education, childcare and play opportunities</u></p> <p>In 2018/19 the Education & Children Scrutiny Committee completed a Task & Finish Review of the current provision for early years education, childcare and play opportunities.</p> <p>One of the conclusions identified in the report was that the Authority's 'Rising 4s' policy is markedly different to other neighbouring local authorities and that the 'Council undertakes a formal review of its current admissions policy for full time education for 4-year-olds (the rising 4s policy). A project group has completed a review of the 'Rising 4s' Policy (pupils admitted to primary schools full time the term of their 3rd birthday) with a view to rationalising provision of full-time education for 4-year-olds in Carmarthenshire as part of the Admissions Policy and to bring it in line with other neighbouring authorities.</p> <p>The authority is due to consult on the proposals in the Autumn Term 2023 with a view to implement at the start of the academic year 2025/26</p>
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- The 2022 **Play Sufficiency Assessment** identified a need to work in partnership with Education Officers and schools to ensure children have access to rich play environments both during and outside of teaching hours. This work is developed and delivered in partnership with Education Support Advisors and Healthy Schools officers.
 - A Quality Assessment framework for play provision is in development and will be utilised as a framework to quality assure the play opportunities provided within settings and communities.
- **The Regional Maternity and Early Years** Strategy has been finalised. Both the regional steering group and the local operational groups continue to meet regularly implementing priorities. The Early Years Integration Team has been successful in being part of the Save the Children Better Start research project and accepted as part of the Save the Children Ehangu project for 2023/24.

Expansion of the Flying Start early years scheme



Flying Start is expanding in a phased approach across the county. Welsh Government have announced a continued commitment to the Flying Start Programme, which historically has supported 36,000 children aged 0-4 years and their families living in some of the most deprived communities across Wales. In line with the co-operation agreement with Plaid Cymru this commitment has been extended to deliver a phased expansion of early years provision to include all two-year-olds with a particular emphasis on strengthening Welsh-medium provision.

This expansion of early years provision will be delivered across Wales through the Flying Start Programme. Flying Start Carmarthenshire will continue to use a geographical approach highlighting those communities most in need.

Carmarthenshire expanded their programme initially with an additional 127 families in September 2022 which is now complete. Flying Start Carmarthenshire will commence the second phase of an expansion for childcare only in April 2023 to reach a target of 249 children aged 2-3 years by 31st March 2025.

Once the Flying Start scheme has been fully rolled out, all families in Wales with children aged 2 to 3 years will be eligible for 12.5 hours of funded, high-quality childcare for 39 weeks of the year.

To meet this target, existing Flying Start childcare providers will be supported to expand their reach, with work ongoing to encourage new providers, including those who specialise in Welsh-medium provision, to offer the programme.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	Early Years		
1	Deliver a range of preventative services for children, young people, and their families, which reduce waiting lists, minimise duplication and improve the interface with wider support services.	April 2024	Noeline Thomas
2	Implement the phased expansion of Flying Start in line with Welsh Government guidance.	April 2024	Noeline Thomas
3	The % of child attendance at an allocated Flying Start free childcare placement for eligible 2-3 year olds to prepare for school readiness ^{9.1.8.1.} (2022/23 result 72.5%)	23/24 Target 75%	Noeline Thomas
4	Review the Family Support Strategy to ensure that early intervention support services are meeting the needs of children, young people and families across the county, utilising opportunities for integrating services across the Children and Communities Grant and Housing Support Grant.	April 2024	Noeline Thomas
5	Promote the 30 hours Childcare Offer and support registered providers and eligible parents through the roll out of the new National Digital Service .	April 2024	Noeline Thomas
6	Implement the Childcare Sufficiency Action Plan (2022-27) , including the development of Welsh medium childcare and support the sector to recover from the Pandemic.	April 2024	Noeline Thomas
7	Implement key priorities in the Maternity and Early Years Operational plan and Regional Maternity and Early Years Strategy in partnership with Hywel Dda University Health Board and Voluntary Sector and move towards an integrated delivery model.	April 2024	Noeline Thomas
8	Improve how Children's Services provide information, advice, and assistance (IAA) to support families, through digital communication including the Family Information Service and links to the Welsh Government Dewis website.	April 2024	Noeline Thomas

Governance Arrangements

Childcare and Early Years Steering Group
 Play Sufficiency Steering Group
 Regional Maternity and Early Years Steering Group

1C - Service Priority-Education

Overall, pupils are happy, safe, thriving and are fulfilling their personal, social, and learning potential.

Pupil surveys show Health and Wellbeing is generally good across all our schools.
Overall, outcomes for GCSE in 2022 are higher than 2019 when exams were last sat.
We have enhanced support for pupils with Additional Learning Needs and vulnerable learners.

Why is this important?

- We will support all Carmarthenshire learners. The future direction of Education Services will focus on supporting learners to become:
 - Ambitious, capable learners, ready to learn throughout their lives.
 - Enterprising, creative contributors, ready to provide a full part in life & work.
 - Healthy and confident individuals, ready to learn fulfilling lives as valued members of society.
 - Ethical, informed citizens of Wales and the world.

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

1.9% year 11 pupils &
3.8% year 13 pupils
are **Not in Education,
Employment or Training (NEET)**

(Previous year - Yr 11: **1.1%** &
Yr 13: **2.7%**)



The % of Year 11 and Year 13 pupils that are Not in Education, Employment or Training (NEET) have increased (worsened) during 2022. With **Year 11** pupils increasing from **1.1% (21/1,885) to 1.9% (36/1,914) (PAM/009)** and **Year 13** reducing from **2.7% (18/678) to 3.8% (26/691) (5.1.0.2)**. Despite this, the Year 11 result when compared other authorities, has moved from 18th in the previous year to 10th in 2022, the Welsh average has also increased from 1.6% to 2.1%. We have remained in 15th place for Year 13, but the Welsh average has increased from 2.3% to 2.8%. The Youth Support Service has delivered the Youth Engagement and Progression Framework though out the last year. There has been work undertaken to ensure that knowledge of the framework is understood within Education and Children`s Services Department. Last Autumn, secondary Schools and other key stakeholders were surveyed on their views of the delivery of Vulnerability Assessment Profile Meetings (which are part of the framework). All European Social Fund projects linked with the Youth Support Service have now been successfully completed in 2023 and have come to an end. Work continues to identify replacement funding for ESF projects and we are liaising closely with WG on this matter.

- A consultation conducted with our residents in 2022 indicated that there was overall agreement from the 2,195 respondents that local schools provide children and young people with a good education with an Average Index Score (AIS) of 0.52.

- An inspection will take place in July 2023.
- The Council has prepared a self-evaluation against the inspection framework.
- 'Inspectors should evaluate whether corporate and other strategic plans are consistent with each other – such as this Well-being Objective priority.

Progress in 2022/23

Education Outcomes

Standards of learning and progress overall

GCSE 2022

- ⊙ Most pupils achieve good progress in their maths, numeracy, literacy, language and communication and digital skills overtime.
- ⊙ Overall outcomes for GCSE in 2022 are higher than 2019 when exams were last sat, but lower than 2021, when we had CDGs (Centre Determined Grades).
- ⊙ Overall standards at the end of Key Stage 4, in the three years prior to the pandemic, were high. Outcomes for pupils in Carmarthenshire's secondary schools were strong and generally above or well above Welsh averages.

Pupil Results

% 5 or more A*-G		
Category	2021 (Centre Determined Grades)	2022
Non -Free School Meals	97.5%	96.9%
Entitled to Free School Meals	86.6%	84%
Difference	8.9%	12.9%
% 5 or more A*-C		
Non -Free School Meals	85.5%	81.5%
Entitled to Free School Meals	59.4%	51.5%
Difference	26.1%	30%

A gap exists between the achievements of those entitled to free school meals and those that are not.

A Level 2022

- ⊙ Overall outcomes at A Level in 2022 are higher than 2019 when exams were last sat, but lower than 2021, reflecting national trends.
- ⊙ In the 3 years prior to the pandemic the % of pupils attaining the Level 3 threshold remained above national averages for 2 out of the 3 years, dropping very slightly below national averages in 2018/2019.
- ⊙ The percentage attaining A* at GCSE has increased significantly from 7.3% in 2019 to 11.4% in 2022. The percentage attaining A*-A at GCSE has increased significantly from 14% in 2019 to 15.8% in 2022.
- ⊙ At A Level, the percentage attaining A* has increased significantly from 8.4% in 2019 to 17.2% in 2022. At A Level, the percentage attaining A*-A has increased significantly from 16.7% in 2019 to 22.9% in 2022.

Additional Learning Needs

- ⊙ There are currently 7,126 learners with Additional Learning Needs (25% of the cohort) and most are making progress in mainstream and specialist settings.
- ⊙ Most pupils with additional learning needs are making good progress in line with their baseline assessments and expectations.
- ⊙ Most pupils within 'specific groups' are achieving suitable progress in line with their range of complex, individual needs.
- ⊙ Schools receive high quality support for ALN (Additional Learning Needs) transformation.
 - Carmarthenshire has expanded workforce capacity to meet the demands of delivering the new ways of working especially to support the provision of additional learning provision in mainstream schools. However, the duty to favour mainstream provision will necessitate further growth in central services to strengthen and build capacity in all areas and limit the requirement for growth in specialist setting provision and reconsiderations of school decisions.
 - A recent review of additional learning provision has resulted in the creation of a four-phase model recognising the importance of strengthening schools universal learning provision and ALP underpinning inclusion and equity for all identified need.
 - Impact of ALN school quality assurance visits is evidenced through good outcomes in ESTYN inspections indicating that schools are well prepared and effectively embedding the new ALN system

Children Looked After

- ⊙ Factoring in cohort size and the pandemic, there has been a **marked improvement in Children Looked After** attainment.

Year	A*-G%	A*-C%
2014/15	28	5.5
2017/18	72	44
2018/19	86	26
2019/20	100	90
2020/21	83	56
2021/22	50	17

79% of our Carmarthenshire care leavers are engaged in education, training or employment. This is an improvement on previous years (20/21 – 75%; 21/22 – 74%)

Wellbeing and attitudes to learning

- ⊙ Health and Wellbeing is generally good across all schools. Pupil wellbeing has improved since their return following COVID with most learners feeling safe and happy at school.
- ⊙ Attitudes towards learning is generally good in nearly all schools, with most pupils demonstrating good engagement and respect towards their peers and adults.
- ⊙ Behaviour is generally good in all schools and pupils are developing as respectful, ambitious, and capable citizens.

Carmarthenshire ESTYN inspections note that the wellbeing landscape is consistently good post Covid which demonstrates the impact of the greater focus on Wellbeing since March 2020

- ⊙ The Local Authority makes effective use of pupil surveys to gauge the views of learners. A thorough analysis of 1700 learners in 2022 provided clear intelligence which was used effectively as part of our forward planning. For example, only 62% of pupils informed us that there was acceptable behaviour at breaktime.

This was clear data used to support our ‘Your behaviour impacts everything and everyone campaign’ and led to an addition £500k investment in our secondary schools

- 71.8% of pupils like school most of the time or better whilst 87% of pupils feel safe in school and often feel very safe (42.2%). This is confirmed by parents, 87.5% of whom agree or strongly agree that their child is safe in school.
- Safeguarding is strong in nearly all schools. In the very few schools where Estyn have identified a Health and safety issue pertaining to car parks, the LA is working with Governing Bodies to resolve these.

Attendance


- In the current academic year attendance levels in both sectors are above the level of 2021- 22 by 1.6 percentage points in primary and 3.9 percentage points in secondary schools. This highlights that attendance is generally improving, including an uplift of improvement for eFSM learners. There is variation between schools in both sectors with some making considerably more progress than others.

Exclusion

- The fixed term exclusion rate in Carmarthenshire is rising in line with Welsh data (once the effects of COVID-19 and lockdown periods are taken into account). Whilst rising, this compares favourably with Welsh Data, our figures are still below national average data

Education Services

How regulators have judged our schools.

	<p>Few of our schools require follow up after inspection.</p> <p>Summary of Estyn Outcomes 2017-23 Based on published reports</p> <p>Since March 2022 there is a new inspection framework and Estyn no longer provide summative judgments for individual inspection areas. Inspectors can still place a school into Estyn Review if they judge that the school would benefit from a short period of time to improve a few aspects of their work. The two statutory categories of followup remain unchanged. This is where schools need significant improvement or require special measures.</p>
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We want to reduce the proportion of schools requiring follow-up activity following an Estyn inspection.

Academic Year	Number of schools inspected	No Follow up	Estyn Review	Significant Improvement	Special Measures
2017-18	17	13	3	1	
2018-19	14	5	6		3
2019-20	13	7	6		
2020-21 (Covid)	No inspections				
2021- 22 Inspections Re -start New Framework	13	11		1	1
2022-23	8	7	1		

Since Estyn have started to inspect schools post Covid in March 2022, many of our schools have had no follow up or very few in a category. In nearly all cases there is close alignment between Estyn outcomes and the departments understanding of school’s strengths and areas of improvement.

An additional five schools were inspected in March -April 2023 -but their reports are not yet published. Coedcae / Mynydd y Gareg / Penygaer / Pontyberem / Llangadog.

Support for school improvement

- ⦿ The school improvement team has effective systems to monitor the challenge, support and interventions in all schools, utilising information from across the Department. The school improvement team focuses well on ensuring differentiated support, impacting positively on schools causing concern.
- ⦿ Most headteachers agree that the local authority knows its schools well due to the consistently rigorous and collaborative approach to school improvement across the education department, alongside our schools, pupil referral units and specialist settings.
- ⦿ Most headteachers agree that the local authority challenges and supports them on their performance, providing effective interventions to improve outcomes for all learners.
- ⦿ The directorate's senior leadership team meets Chairs of governing bodies each term collectively, addressing key strategic issues. Feedback from the governing body training and development programme and briefing sessions is positive, as areas of focus directly align to national priorities and to the analysis of need following monitoring visits

Support for vulnerable learners

- ⦿ There is a strong network of support to help schools improve and manage behaviour.
- ⦿ Following a behaviour review undertaken across all schools a model was agreed to address providing equitable and consistent behaviour support services. The new service delivery model has doubled the number of staff on the Behavioural Support Community Team. Qualitative data collected provides a very positive response regarding the support of the team and the impact they are having in the training provided.
- ⦿ To enhance the specialist BESD support available in schools, the Local Authority listened to the concerns of Headteachers in Secondary Schools and agreed to provide funding to each school to employ an additional member of staff to support vulnerable learners demonstrating BESD. (£500k)
- ⦿ There is a strong service to support schools in managing and improving attendance.
 - LA and school-based attendance data is shared routinely with the Departmental Management Team to identify monthly trends in sectors and to identify schools where there may be cause for concern. This data is further shared with schools' Education Support Advisors as part of their support and challenge to schools
- ⦿ The Youth Support Service works effectively with a range of partners to ensure that children and young peoples' needs are met and that they are safeguarded well.
 - The service has received several national and UK-wide accolades and ensures a Youth Worker for every Secondary school as well as universal and targeted provision. The LGBTQIA+ work is highlighted as 'sector leading' within the Youth Work Quality Mark report
- ⦿ The Carmarthenshire Youth Council provides robust, meaningful opportunities to seek and respond to the views of our young people.

Admissions

- ⦿ The authority manages admissions to its schools well, and in line with statutory requirements, enabling most learners to obtain places at their first-preference school. The percentage of successful first choice applications to date for the normal round 22/23 for Primary is 80.64% and is 88.44% pupils for Secondary Schools.

Modernising Education Programme (MEP)

- ⦿ We have completed projects at Ysgol Rhys Prichard, Ysgol Pum Heol, Ysgol Llangadog and Ysgol Gorslas. Ysgol y Castell Phase 1 (new school building) was completed in November 2022 with Phase 2

(Demolition/MUGA/Sports pitch) due for completion in Summer 2023. Work continues on site to provide Ysgol Pembrey with a new school building with Phase 1 occupation expected in November 2023.

- ⦿ A review of school catchment areas across the Authority will align with the ongoing review of the Modernising Education Programme (MEP) to reflect potential changes to the overall school footprint across the Authority.
- ⦿ Carmarthenshire County Council is currently updating data on the suitability, sufficiency and condition of its schools including PRU's and specialist settings. Having been identified as a corporate risk, a rolling programme of suitability assessments, and a rolling programme of condition surveys has been implemented for all non-housing building stock including schools and PRUs
- ⦿ Carmarthenshire County Council has clear priorities for investment via its Modernising Education Programme (MEP). The Programme is a strategic investment and rationalisation plan to transform school provision. It is kept under review to ensure that its school reorganisation and investment proposals retain flexibility at their core to reflect changing circumstances in a continually developing society and be responsive to changes in the education policy framework.

<u>School Organisation Consultation Process</u>	
Scrutiny Task and Finish	In 2021 the Education and Children Scrutiny Committee agreed to establish a Task and Finish Group to review the current consultation process for school organisation changes, including changes in linguistic provision and closure of schools. Several recommendations were made and accepted by Cabinet and are being implemented into the process where appropriate

- ⦿ In 2019, we undertook a survey of school sites in relation to pedestrian and vehicular health and safety. As a result of this, highest risk sites were highlighted for investment. This survey is currently being repeated.

Welsh Medium Education

- ⦿ The Authority successfully identifies the demand for Welsh medium education and meets this demand and provision in all phases reflects the Authority's Welsh in Education Strategic Plan (WESP). Carmarthenshire's WESP is innovative and ambitious and is effectively focused on ensuring Welsh medium education is available to all learners, within reasonable distance from their homes.
- ⦿ The plan focusses rigorously on proactively ensuring that all schools can move along the language continuum, specifically focusing on the advantages of access to learning during the Foundation Phase through immersion methodology. As a result, the supply and demand for Welsh medium education across the authority continues to increase.
- ⦿ It is noteworthy that, since 2016, eight primary schools have positively changed their linguistic categorisation, providing increased opportunities to learn through the medium of Welsh.

Self-evaluation and improvement planning

- ⦿ Improvement planning is firmly based on the analysis of a broad range of data.
- ⦿ A notable feature of departmental structure is the Strategic Focus Groups, which provide important opportunities to strategically improve key issues for the education system based on local and national priorities.
 - A biennial Headteacher questionnaire provides important feedback and constructive suggestions for adapting and developing future service delivery. Pupils and parents are also consulted, and all information is cross-referenced and triangulated against corporate priorities, against information gleaned from focus groups such as several Headteacher fora, unions, and officer staff groups.

Safeguarding arrangements


Corporate Safeguarding

- The newly revised [Corporate Safeguarding Policy](#) provides a framework for every service within the Council setting out responsibilities in relation to safeguarding and protecting children and adults at risk as well as the methods by which the Council will be assured that it is fulfilling its duties. This is supported by a robust Business Plan addressing identified priorities. The Corporate Safeguarding Officers Group, which consists of key representatives from a range of Departments and Chaired by the Statutory Director of Social Services, has a clear Terms of Reference and has overview of the Corporate Safeguarding Policy and monitors the implementation of the Safeguarding Action Plan. Reports are presented to CMT. Key safeguarding indicators and risks have been identified and are reported on regularly as part of the corporate Performance Information Management System (PIMS).

Safeguarding in schools

- Safeguarding training for schools and for Designated Safeguarding Persons is kept updated on a termly basis, in response to emerging themes, trends, guidance and changes in legislation, and is also reviewed annually.
 - Feedback from course participants indicates that these updates ensures that the training continues to be highly relevant to the needs of schools and to the safeguarding of learners.
 - The training for schools and DSPS is provided on a regular, rolling programme. School staff and staff from the Music Service, TADG, Child Protection Officers, Residential Child Care Workers, MEAS and Area 43 counsellors have received training ensuring that they are up to date with consistent training, in line with the timescales in Keeping Learners Safe guidance.
- In nearly all schools, learners are confident with online safety and share strategies for staying safe online. However, a very few settings needed to establish a program of regular online safety lessons. Interacting and collaboration occurs in a minority of schools and mainly with older learners.

Use of resources

<p>Internal Audit</p> 	<p>Schools Expenditure (Final Report Issued: 4th April 2023)</p> <p><u>Objective of the review:</u> The review sought to provide assurance that schools' expenditure is appropriate and has been committed in line with the Authority's Financial Procedure Rules for Schools and other relevant policies. The review covered the controls and procedures in operation.</p>	<p><i>Assurance Rating</i></p> <table border="1" data-bbox="1249 1413 1513 1547"> <tr> <td><i>High</i></td> </tr> <tr> <td>Acceptable</td> </tr> <tr> <td><i>Low</i></td> </tr> </table>	<i>High</i>	Acceptable	<i>Low</i>
<i>High</i>					
Acceptable					
<i>Low</i>					

- The Council's allocation of resources reflects the priority afforded to education services. The local authority spends above the indicator-based assessment for education services and has in recent years increased and protected schools' budgets against a backdrop of financial pressures across the Council.
- The Council has protected/prioritised school funding despite need to find larger budget reductions across other services. This has meant that school budgets are higher than would have been the case if they had been treated on an equivalent basis.
- Additional funding is provided every year to departmentally resourced education services for demand/legislative or unavoidable service pressures identified.
- The authority has a comprehensive range of good value Service Level Agreements (SLAs) in place with nearly all schools buying into all the SLA's.

- ⦿ In 2022/23 Carmarthenshire delegated 87.9% of the education budget (excluding school transport) to schools which was above the Welsh average of 86.8%.
- ⦿ The authority is aware of current financial risks and those on the horizon and we recognise that it will be necessary to respond to increasing challenges, including potential increases in costs relating to staff pay and pensions, energy and transport.

Healthy Eating And Living And Making Healthy Choices

- ⦿ Nearly all pupils have a good understanding of how to keep fit and healthy and have a solid understanding of the importance and benefits of eating and drinking healthily along with undertaking physical exercise
- ⦿ Engagement in sporting activities both within and outside school hours is increasing and, where numbers are low, schools are responding creatively with innovation. For example, having learners to design their own PE kit, giving the bronze ambassadors more responsibility, arranging specific Health and Wellbeing days in the outdoors.
- ⦿ The percentage of participation in physical activities and sport across Carmarthenshire (41%) is higher than the national average (39%)

School meals

- ⦿ Monitoring visits are ongoing. All Catering assistants have completed the Food safety and Allergen training with only a handful of breakfast staff to complete. These are employees with limited IT skills or no access to computers who our Catering managers have had to support directly. Training and induction will be rolled out to all new starters and mobile catering officers.

Sport and Leisure

- ⦿ In response to local and national insight the **Actif** Communities team have rolled out a ‘*Physical Literacy*’ programme to improve the quality of school sport and physical activity. This is being achieved through a whole-school approach via a package of school staff training, mentoring and support. Since the programme’s inception in September 2022, 24 Schools have received training for their entire staffing workforce as well as follow-up mentoring session to embed the learning and provide further support. Initial impact assessment demonstrates increased confidence and competence levels of school staff with improved understanding the importance of physical literacy and increased knowledge of resources to further enhance the quality of delivery.
- ⦿ The *Young Ambassador Programme* in Schools continues to go from strength to strength with over 400 Ambassadors leading and inspiring the next generation to be more active. Around 25,000 participations were recorded in 22/23 lead by Ambassadors on their school yards or halls.
- ⦿ The *Actif Communities’ Intervention and Engagement* programmes have seen targeted support provided across Carmarthenshire’s secondary schools for young people who are disengaged or struggling to take part in regular school sport and PE. Following the 10 week programmes pupils are re-introduced to school sport and PE with heightened levels of confidence, competence and motivation. 365 Children across the county benefited from this initiative with plans to develop the programme further to develop the way in which we measure and demonstrate the impact this has on young people.
- ⦿ *Actif Anywhere Schools* was launched in January 2023 with a free trial period for schools to take part in the initiative. Actif Anywhere Schools provides live-streamed activity straight into class rooms across the county as well as a bank of on demand sessions. As well as the physical benefits of being active, the sessions help improve mood, concentration and memory of the children.



- ⦿ We will work in partnership to look at the issue of around a third of our children and young people being classified as overweight or obese in the County, with the figure being one of the highest in Wales. This is a wider public health issue and the Council will have a significant contribution through school dinners and leisure. A scrutiny task and finish working group has been established to review this issue during 2023-24, with work already underway. This area will continue to be a key focus for our prevention and early intervention work and affect better life-long habits for our residents.

Is anyone better off?

Case Study example –To follow

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	Education Outcomes		
	We will ensure an appropriate rate of progress of pupils' skills development in schools where progress is not sufficient.		
	We will ensure the progress of learners across all pupil referral units		
	We will ensure the progress of all low attendees, strengthening capture and analysis of all available data.		
	We will continue to refine the system to monitor and improve the learning and holistic progress of specific groups of learners		
	We will further improve pupil behaviours and attendance.		
	We will continue to review processes to reduce the number of exclusions.		
	We will ensure an effective whole school approach to emotional and mental wellbeing		
	Education Services		
	Continue to support schools to strengthen pupil progression through effective pedagogy and curriculum design.		
	Continue to strengthen the accuracy and impact of self-evaluation processes across all schools		
	Ensure continued impact of our schools causing concern strategy.		
	Ensure that the Partneriaeth strategy and professional learning offer meets the needs of schools and learners effectively.		
	Continue to improve leadership development at all levels, including addressing recruitment challenges.		
	Strengthen schools' understanding of the education digital standards.		
	Continue to embed ALN practice as part of ALN transformation.		
	Continue to develop support for schools to improve behaviour.		
	Continue with support for schools to improve attendance, especially in schools where there are lower levels of attendance or persistent absenteeism.		
	To consider the capacity of central teams e.g., inclusion services to enable us to support schools and learners effectively.		
	Continue to engage with Welsh Government regarding changes to approach to, and resourcing for, EHE learners.		
	Complete the review of MEP (Modernising Education Programme) and finalise and initiate the new programme.		
	Ensure that any proposals by officers to Elected Members in relation to reorganisation are considered and processed efficiently to align with the demands for effective provision and leadership.		

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	Further develop communication and enhance the strategic input of stakeholders.		
	Further clarify our WESP (Welsh in Education Strategic Plan) strategy to certain audiences and continue with implementation, including the Professional Learning offer		
	Continue to refine Safeguarding procedures and ensure integrity of the school safeguarding audit process		
	To expedite HR processes, especially around DBS (Disclosure and Barring Service) checks to support the appointment process in schools.		
	Continue to manage the increasing number of schools with budgetary issues, keeping CMT (Corporate Management Team) and Cabinet informed.		
	Ensure alignment of capital funding to address the Council's MEP programme		
	The Council needs to address school capacity and issues caused by a large school footprint ensuring that the revised MEP impacts positively on the effective distribution of resources, leadership and recruitment, provision, wellbeing, sustainability, reduce pressure on support services etc.		
	In light of potential additional financial savings required by schools, we need to review the funding formula for primary and secondary schools		
	Embed Emotionally Based School Avoidance (EBSA), Emotional Literacy Support Assistance (ELSA), trauma informed practice, and attachment awareness training is embedded into core training in schools so that schools meet the emotional well-being needs of vulnerable learners and looked after children.	April 2024	Angela Davies
	Engage with Electively Home Educated (EHE) learners, their families, and other networks so that they can access the right help at the right time through a broad range of educational opportunities.	April 2024	Bethan T James

Governance Arrangements

Cabinet Advisory Panels

- **Corporate Parenting And Safeguarding Panel**- The Corporate Parenting Panel provides a level of scrutiny, monitoring, oversight and challenge as to how well the Council is doing in meeting the needs of looked after children and care leavers.
- **School Improvement Panel** - The School Improvement Panel was established to enable the County Council to effectively discharge constitutional and statutory responsibilities for monitoring school performance, constantly striving to improve educational outcomes for our pupils
- **Education Admissions Forum**- The Council is required under The Education Act 2002 to establish an Admission Forum which has the power to advise the Local Authority on matters connected with the determination of admission arrangements.
- **Welsh In Education Forum** - The WESP sets out a requirement for each local authority to establish a Welsh Education Forum In legislation the Forum is described as follows-Welsh medium education forum" ("fforwm addysg cyfrwng Cymraeg") means a body established by a local authority for the purpose of improving the provision of Welsh medium education the members of which consist of local authority officers and such other persons as the local authority considers appropriate.

Education, Young People and the Welsh Language Scrutiny Committee

Cabinet Member for Education and Welsh Language

8 Education Strategic Focus Groups

Well-being Objective 2 – Live & Age Well

Enabling our residents to live and age well



Overarching judgement

Just over a third of Carmarthenshire households are thought to be living in poverty, a situation which will likely be made worse by the cost of living crisis. In response to this the Council has developed a stronger and more integrated approach to support residents.

Following the pandemic, we have seen increased demand for all social care services, made more challenging by the increasing complexity of cases, however, we have continued to innovate, develop and protect the most vulnerable. We are also clear regarding priorities and service improvements going forward.

We have delivered over 1,000 additional affordable homes since 2019/20 in recognition that the additional supply of homes in our rural and urban communities is key to enabling community resilience and cohesion.

Why this is important

We want to enable our residents to live and age well and participate fully in society. To achieve this, we need to:




- Tackle poverty and reduce its detrimental impact.
- help people to maintain their independence at home for as long as possible.
- Ensure good quality affordable homes.



The key overarching indicators and measures we set ourselves for this overall objective

The table below shows the overall population indicators and performance measures which will be monitored for Well-being Objective 2.

Population Indicators in the main are publicly available data that have been identified to develop an understanding of trends and Carmarthenshire's position relative to the other local authorities in Wales. Through our well-being objectives the Council has an important role to play in making progress against these indicators, however, it should be noted that these are not solely indicative of the Council's performance and will be influenced by many external factors.

Performance Measures are inclusive of statutory returns, internal Council measures and consultation findings that we utilise to measure and monitor performance on a regular basis. These are the direct responsibility of the Council.

Population Indicators			
Indicator	Trend		Explaining the Data
	Male	Female	
Healthy Life Expectancy (HLE) at Birth			<p>Healthy Life Expectancy is Decreasing for Males and Increasing for Females</p> <p><i>The trendlines adjacent cover the periods 2017/19 to 2018/20.</i></p> <p>HLE measures the number of years someone is expected to live in good health. Generally, people are living longer than ever before due to advancements in health care and a general improvement in living standards.</p> <p>However, there are variations between sex and where a person lives. HLE for males in Carmarthenshire is lower than that for females and saw a decrease between 2017-19 and 2018-20 from 60.4 to 59.7. This is the 18th lowest level of all local authorities in Wales and is less than the Wales average of 61.5.</p> <p>Female HLE increased slightly over the same time period from 61.1 to 61.8. This is the 13th lowest level of all local authorities and is also less than the Wales average of 62.4.</p> <p>This is an important consideration in Carmarthenshire as the county is home to an above average level of people aged over 65, which, when coupled with a HLE which is below average, could result in increased pressure on health and social care services.</p>
% of People Living in Material Deprivation			<p>Levels of Material Deprivation have seen Fluctuation but are Starting to Rise</p> <p><i>The trendline adjacent covers the period 2018/19 to 2021/22.</i></p> <p>Material deprivation is a measure which is designed to capture the consequences of long-term poverty on households.</p> <p>The most recent data (2021/22) indicates that 12% of households in Carmarthenshire are living in material deprivation. This is the 10th highest level of all local authorities in Wales and a slight increase on figures for 2019/20 (11.3%).</p> <p>The most recent data relates to a period before the onset of the cost of living crisis therefore given increasing poverty rate trends it would be fair to assume that this figure might increase in the coming years.</p> <p>The Council is undertaking significant cross-departmental work to support residents affected by the cost of living crisis and improving the lives of those living in poverty. Intelligence gathered has resulted in the development of a Tackling Poverty Plan which encourages an integrated approach.</p>

<p>Adult Mental Well-being Score</p>		<p>The Score for Adult Mental Wellbeing is on a Downward Trend which is Consistent with National Trends</p> <p><i>The trendline adjacent covers the period 2016/17 to 2021/22.²(Scores³ are out of 70, with a higher score indicating a better result).</i></p> <p>The score for Carmarthenshire as of 2021/22 was 48.8, a decrease on previous figures for 2018/19 (51.1). This is perhaps indicative of the effects of the pandemic, in which we saw the most significant change to normal life in decades. Decreases were seen at a Wales level also.</p> <p>Whilst decreases were seen, Carmarthenshire’s position relative to the other local authorities in Wales remained the same (12th highest level).</p> <p>Findings of a recent residents’ consultation indicate that there was overall agreement from respondents that consideration should be given to supporting people’s mental health in the county.</p> <p>The Council recognises this and is committed to working with partners to provide readily accessible and appropriate levels of support to individuals with mental health issues, focusing on an expansion of access and support to children and vulnerable adults.</p>
<p>Adults who have 2 or more healthy lifestyle behaviours</p>		<p>The Number of Adults with 2 (or more) Healthy Lifestyle Behaviours is Increasing</p> <p><i>The trendline adjacent covers the period 2018/19 to 2021/22.</i></p> <p>Healthy lifestyle behaviours are directly related to HLE as noted above and are defined as:</p> <ul style="list-style-type: none"> • Not smoking, • Being a healthy weight, • Eating five fruits/vegetables a day, • Not excessively drinking alcohol, and • Undertaking physical exercise in line with guidelines. <p>Carmarthenshire has seen an improvement on figures for the previous year moving from 87.6% to 92.4%. This has translated to the county exhibiting the 13th highest figure of all local authorities in Wales, an improvement from 18th the previous year.</p> <p>Whilst improvements have been made, this level remains slightly below the Wales average of 92.9%, however a continued improvement in this measure would likely see improvements made to HLE.</p>

² This question was not asked for 2019/20 therefore there is no comparable data for this year

³ This score is derived from the Warwick Edinburgh Mental Well-being Scale and is intended to measure mental well-being as opposed to mental illness or disorder.

Outcomes we set ourselves

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
<p>Help and support to alleviate the effects of the 'cost of living' crises and poverty in the County</p>	<p>Cross departmental work to tackle the Cost-of-Living crisis has developed a stronger more integrated approach within the Council and has better consolidated and identified what we are doing, can do and need to do.</p> <p>At a household level the most recently available paycheck data suggests that 34.5% of all households in Carmarthenshire are living in poverty⁴, this translates to around 28,730 households. This is a slight decrease of 1.1% since last year which mirrors trends seen nationally</p>	<p>Yes</p>
<p>Seamless integrated services between Health and Social Care</p>	<p>We continue to have an integrated service between the Health Board and Carmarthenshire County Council for older people and people with physical disabilities. Over the last year, we have relooked at our integrated management structure to ensure that our services can benefit all Carmarthenshire residents equally regardless of where they live.</p> <p>We have continued to develop our Home First approach to help those in hospital get home quicker and support those in crisis in the community to prevent them going to hospital in the first place. We now have a multi-disciplinary team based at our offices at Eastgate made up of a range of health, social care and third sector professionals to support those leaving hospital and those in crisis in the community. This team includes an Advanced Paramedic Practitioner who can support with diverting ambulances from the Emergency Department and Llesiant Delta Well-being (our council owned arms-length company) who are able to provide short term support for those in crisis through their rapid response service. Llesiant Delta Wellbeing are now supporting thousands of elderly people with proactive digital support in their own homes.</p> <p>To support this approach, we have further developed our 14 bed unit Ty Pili-Pala, attached to Llys Y Bryn care home, where patients leaving hospital can benefit from a period of assessment and rehabilitation. This development has proved highly successful with 70% of people leaving the service with no need for ongoing formal care. We have also launched our integrated reablement home care service, to provide short-term care to those leaving hospital and 90% of people accessing this service have no long-term care requirements on leaving the service.</p> <p>Our overall approach has led to a significant decrease in the number of patients in hospital waiting for care, which is particularly important at the moment with all of the challenges relating to securing care and support at home due to the ongoing recruitment and retention issues in the</p>	<p>Yes</p>

⁴ Household income totals less than 60% of the GB median income

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
	care sector. This approach has led to a significant decrease in the number of patients in hospital waiting for care.	
Accessible, inclusive, sustainable services, which promote and facilitate learning, culture, heritage, information, well-being and leisure.	We are progressing an ambitious programme of change in our learning day services provision; buildings are now being utilised for those with the most complex needs and we are working with colleagues in leisure and environment to offer community activities which promote independence and social inclusion.	Yes
Improved preventative services to meet the demands of an ageing population.	A multi-agency Prevention Board has been established comprising of representatives from the Council, Health Board, Public Health and the Third Sector. This Board will start to map existing preventative services in the County, with a view to identifying key gaps and an action plan for development. A new Senior Delivery Manager for Prevention is also in the process of being recruited who will provide leadership across agencies to drive this action plan forward. We have established well-being pathways within the Community Mental Health Teams.	Yes
A reduction and working towards an end to homelessness.	<p>A Rapid Re-Housing Plan has been developed which outlines the vision on how we intend to transform the homeless service.</p> <p>Workstreams as part of the Rapid Re-housing plan have been established to look at key areas which include:</p> <ul style="list-style-type: none"> • The Allocations Policy • Reviewing and Developing housing related support • Temporary accommodation • Developing settled accommodation <p>We have improved the Prevention of Homelessness by:</p> <ul style="list-style-type: none"> • Developing the Housing Hwb Team • Reviewing and Developing the Emergency Allocations Policy • Utilising the Discretionary Housing Prevention Fund <p>The Pre-tenancy team has:</p> <ul style="list-style-type: none"> • Provided more support to new tenants by maximising their benefits/income to help them maintain tenancies. • Expanded the support available to tenants in the private rented sector. • Re-introduced training packages for young people to help them maintain tenancies. • Pilot training program with the DWP as part of the claimant commitment. 	Yes
Availability of good quality and energy efficient affordable homes in the County	The Housing Regeneration and Development Delivery Plan confirms our commitment and approach to increasing the supply of good quality and energy efficient affordable homes throughout the county. In 2022/23 we delivered an additional 323 affordable homes (exceeding our target by over 100 homes), using a range of solutions including:	Yes

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
	<ul style="list-style-type: none"> • building new Council homes • bringing empty homes back into use • increasing our housing stock by buying private sector homes on the open market • working with our Housing Association partners and supporting them to build more homes in the County • managing private homes through our inhouse Simple Lettings Agency • delivering affordable homes for low cost home ownership through the planning system <p>Since the beginning of our affordable housing programme we have now delivered an additional 1,760 homes, creating homes and communities for local people</p>	
<p>Recognise and seek to limit the disproportionate barriers faced by marginalised groups in accessing services and support which allow them to live and age well.</p>	<p>The Age-friendly Communities approach was developed by the World Health Organisation in 2007, in consultation with older people around the world. It is built on the evidence of what supports healthy and active ageing in a place and supports older residents to shape the place that they live.</p> <p>By following this approach, local groups, leaders, councils, businesses and older residents will all work together to identify and make changes in both the physical and social environments. This includes improving transport, outdoor spaces, volunteering and employment, leisure and community services.</p> <p>All Local Authorities in Wales have received funding from Welsh Government in order to become members of the Age-friendly communities programme.</p> <ul style="list-style-type: none"> • During 2022/23, we have undertaken a detailed mapping exercise against the domains of the programme and this evidence will form basis for our future action planning. <p>In recognising that some people groups may face difficulties accessing services and support , we have put a number of things in place to mitigate this . Some examples are as follows:</p> <ul style="list-style-type: none"> • Carmarthenshire is part of a regional independent advocacy scheme which supports people to access services, and as part of their ongoing support . • Information is provided in easy read format and in language of choice. • Interpretation can be facilitated where necessary <p>For individuals with hearing impairments requiring TEC services and alarm monitoring, we can use SMS as means of communication and email/home visits to gather necessary information to enable us to set the service. There is also a lot of TEC available to support individuals with visual and hearing impairments</p>	<p>Yes</p>

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
Improved opportunities for all residents in literacy, numeracy and digital skills to upskill for employment.	We have established a skills hub for people with disabilities which will provide opportunities for accredited learning and digital skills to upskill them for volunteering and ultimately employment.	Yes
People are supported to take advantage of local opportunities whether it be through starting a business, gaining qualifications or gaining meaningful employment	The Employability Programmes in Carmarthenshire support individuals who are unemployed or who have been made redundant. The support includes one to one mentoring; training; confidence building; helping with CV' writing and finding suitable employment and volunteering opportunities. The programmes (C4W plus and Workways +) have both helped secure employment for individuals from Carmarthenshire as well as offering training to meet the needs of employers.	Yes

As a Council we focus on the following thematic and service priorities

WBO2a Thematic Priority: Tackling poverty

WBO2b Service Priority: Housing

WBO2c Service Priority: Social Care

Enabling our residents to live and age well

Thematic Priority 2a - Tackling Poverty

34.5% (28,730) of households are living in poverty⁵, a slight decrease of 1.1% since last year.

Whilst this is the case Carmarthenshire still exhibits the 8th highest level of all local authorities in Wales and poverty levels remain higher than the Welsh average by 1.1%.

Cross departmental work to tackle the Cost-of-Living crisis has developed a stronger more integrated approach within the Council and has better consolidated and identified what we are, can and need to do.



Why this is important?

- ⦿ Poverty and deprivation have serious detrimental effects, impacting all aspects of well-being. It limits the opportunities and prospects for children and young people and damages the quality of life for families and communities.
- ⦿ Poverty can be a barrier to full participation in society and is too often an intergenerational experience which poses a significant threat to experiencing positive well-being both now and in the future.
- ⦿ With the added pressures of the cost-of-living crisis there is a need for a fully integrated and collaborative approach to responding and supporting in the areas that we can influence.
- ⦿ In addition, 34.6% of children in Carmarthenshire are thought to be living in poverty, this translates to around 11,247 children. This exceeds national levels and is the 12th highest level of all local authorities in Wales and the joint sixth highest rate of change over the last five years.
- ⦿ To corroborate this a large proportion of respondents to a recent consultation agreed that poverty is a problem in their respective area. In addition, the vast majority of the respondents highlighted the cost of living crisis and themes aligned to this as being one of the main challenges being faced by them and their families at the time of survey.


How well are we doing (and how do we know)? [Sources of evidence](#)

The table below shows the overall population indicators and performance measures monitored for the Tackling Poverty thematic priority.

⁵ Household income totals less than 60% of the GB median income -

Population Indicators		
Measure	Trend	Explaining the Data
Households Living in Poverty		<p>Slightly Less Households are in Poverty than the Previous Year but Levels Still Exceed National Averages</p> <p><i>The trendline adjacent covers the period 2014-2022. It depicts a changeable picture characterised by a general downward trend with increases seen in 2018, 2020 and 2021.</i></p> <p>The most recently available data (2022) suggests that 34.5% of all households in Carmarthenshire are living in poverty⁶, this translates to around 28,730 households. This is a slight decrease of 1.1% since last year which mirrors trends seen nationally. It is thought that this is largely to do with the time period covered by the data which coincides with the pandemic.</p> <p>Cross departmental work to tackle the Cost-of-Living crisis has developed a stronger more integrated approach within the Council and has better consolidated and identified what we are doing, can do and need to do.</p> <p>Departments are working hard to support those in most need through:</p> <ul style="list-style-type: none"> • Achieving supported savings in the form of income maximization and grants; • Supporting households to claim what they're entitled to; • Better signposting to relevant support agencies and information.
Median Weekly Pay (Full Time Workers)		<p>Weekly Pay for People Living in Carmarthenshire is Increasing</p> <p><i>The trendline adjacent covers the period 2012-2022 and depicts a generally increasing trend.</i></p> <p>The most recent data for 2021 indicates that Wales' average gross weekly earnings is £603.50 which is significantly lower than the GB average of £642.20⁷.</p> <p>In Carmarthenshire, the average weekly wage is £623.40, higher than the average for Wales but still noticeably lower than the GB average.</p>

⁶ Household income totals less than 60% of the GB median income - £20,021

		<p>Earnings have a direct effect on a person’s life, impacting every decision that is made. This becomes particularly difficult if a person’s earnings do not allow them to meet their basic needs and made worse if wage growth does not coincide with the rate of inflation, the effects of which many are facing right now.</p> <p>As noted previously, the Council is committed to supporting people to maximise their incomes and access the support that they are entitled to.</p>
<p>Housing Affordability Ratio</p>		<p>Housing Affordability is Amongst the Best in Wales</p> <p><i>The adjacent trendline covers the period 2014-2022 and depicts a fluctuating trend. Increases in the county have not been as significant as other areas in Wales.</i></p> <p>Dividing the house price for a given area by its earnings, produces a ratio which serves as an indicator of relative affordability. A higher ratio indicates that on average, it is less affordable for a resident to purchase a house in their local authority. Conversely, a lower ratio indicates higher affordability in a local authority.</p> <p>Carmarthenshire’s current ratio is 5.61 which is significantly lower than the highest ratio in Wales of 9.47. This is the 6th lowest level of all local authorities as of 2022. Whilst increases have been seen over recent years these increases are not as significant as have been seen in other areas. It should be noted that housing affordability will vary between smaller areas within the county.</p> <p>Access to affordable housing is important as it leads to improvements in both physical and mental health and well-being. Put simply, the more affordable housing is then the more money households have to spend on the other things that they need which in turn increases their quality of life.</p> <p>Residents indicated via a recent consultation that it is important that local people are supported to buy homes locally.</p>

Performance Measure			
Poverty is a problem in my area - Residents Consultation	2022	2023	<p>Poverty rates are generally on the rise, both at a national level and at a Carmarthenshire level, a trend which is likely to be exacerbated by the rising cost of living.</p> <p>Responses to this statement were mixed, however a higher proportion overall agree that poverty is a problem in their area. Further analysis indicates that agreement was more acute amongst some groups, as follows:</p> <ul style="list-style-type: none"> • Respondents with disabilities, • Respondents with caring responsibilities, • Members of the LGBTQ+ community, • Respondents whose household incomes are below £30,000 per year • Respondents who are either serving members of the armed forces or are veterans.
	0.23	TBC	

Progress in 2022/23

Child Poverty

- Children are consistently the age group most likely to be in relative income poverty; this is true across all four UK nations. Data for 2019/20 indicated that 31.3% of children in Carmarthenshire were living in poverty, compared with 30.6% at a Wales level.
- The latest data for 2021 estimates that 34% of children in Wales are living in poverty, a percentage point increase of 4.8 over the last five years. This is compared to an UK level of 27%. The figures for Carmarthenshire show a 4.7 percentage point increase over the same time period, with 34.6% of children living in poverty.⁸ This translates to around 11,247 children. This is the 12th highest level of all local authorities in Wales and the joint sixth highest rate of change over the last five years.⁹
- The largest proportion of children living in poverty live in workless households. However, more concerning is the increasing rate at which children living in working households are living in poverty. At a Wales level the risk of a child being in poverty in a household whereby all adults are in work is 17%. This is an increase of 5 percentage points from 12% over the last ten years.¹⁰

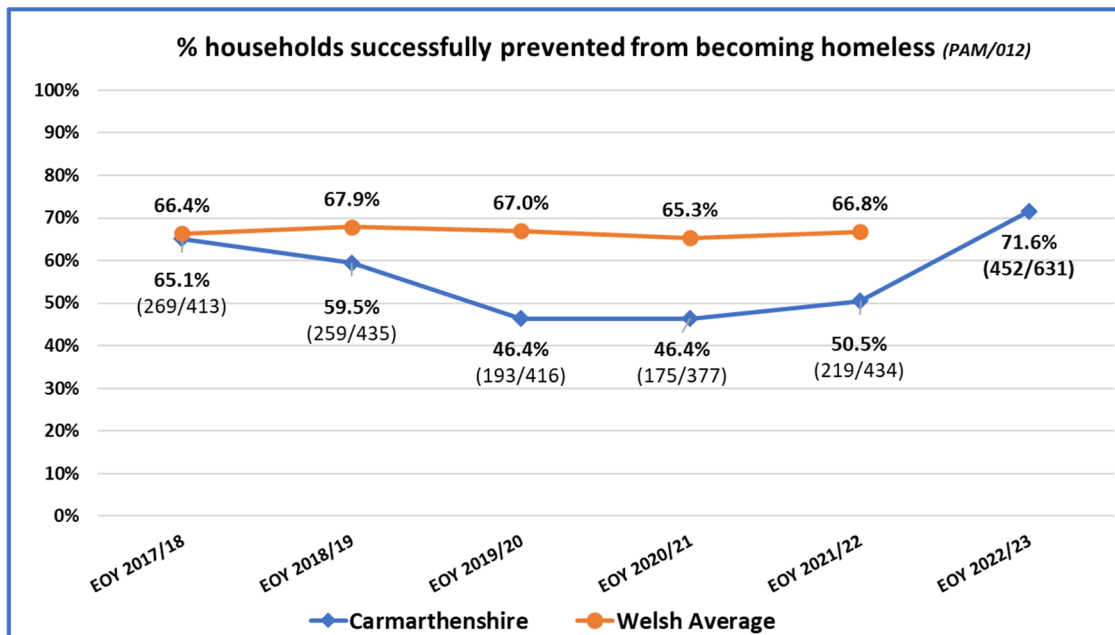
Toybox Appeal 2022

Over 9,900 toys and gifts to 1,650 children

This is an increase of 28% in the number of nominations. We are once again extremely grateful to the people of Carmarthenshire for their astounding generosity. The support has come from county councillors, town and community councils, churches and chapels, schools, shops, businesses, and extremely generous individuals from all corners of the county. This has enabled us to provide support for children and young people during the Christmas period and is a real example of the whole community working together to support families in need.

Homelessness Prevention

- % of households successfully prevented from becoming homeless in Carmarthenshire has improved from 50.5% (2021/22) to 71.63% (2022/23), this is the highest recorded prevention figure since reporting commenced in 2017/18.



⁸ [Child-Poverty-AHC-estimates-2015-2021-FINAL.xlsx \(live.com\)](#)

⁹ The HBAI figures for 2020/21 are less reliable than earlier years due to sampling issues related to the pandemic. This should be kept in mind when interpreting the statistics

¹⁰ <https://statswales.gov.wales/Catalogue/Community-Safety-and-Social-Inclusion/Poverty/childreninrelativeincomepoverty-by-economicstatusofhousehold>

We have achieved this by:

- developing the Housing Hwb Team – we now have more emphasis at the first point of contact where we are able to assess households' circumstances in more detail to tailor the support and advice they require. By creating our in-house support team and re-aligning existing resources we have moved from a reactive service to a more preventative service.
- the introduction of the Emergency Allocations Policy. This has enabled us to directly match homes to applicants most in need, such as those who are homeless, are at risk of homelessness or are in urgent housing need. We are able to allocate homes more quickly and ensure the property they are matched to meets their needs and is in an area they have a community connection to.
- utilising Welsh Government grant funding known as the Discretionary Homelessness Prevention Fund. This funding has helped to prevent and relieve homelessness by utilising the money made available to top up rent where there is a shortfall, pay rent in advance to secure a new home where an individual wishes to move to, help to reduce rent arrears to enable existing tenants remain in their homes. By using this funding and offering other support services available from within the team we have been able to prevent more households from becoming homeless and help them to sustain their tenancies.
- Converting 8 3-bedroom houses into 2-bedroom en-suit properties suitable for 2 people to share accommodation. This has helped to alleviate the pressure on single person accommodation within the county.

Living in material deprivation

- ⊙ Five of Carmarthenshire's Lower Super Output Areas (LSOAs) are identified as being in the top 10% most deprived in Wales and rank highly in a number of the domains most closely related to poverty, namely; income, employment, health, education and housing. These areas are: Tyisha 2, Glan-y-môr 4, Bigyn 4, Tyisha 3, Llwynhendy 3.
- ⊙ Since 2011 the number of areas in Carmarthenshire included in the 30% most deprived in Wales has increased by 25% which further corroborates the increasing poverty rates evident in the county.
- ⊙ A more detailed analysis of the 2019 WIMD data for Carmarthenshire can be accessed [here](#).

Review of our approach to Tackling Poverty

- ⊙ Our new Data Insight Team developed a poverty profile for Carmarthenshire so that we could understand the issues involved.
- ⊙ Cross departmental work to tackle the Cost-of-Living crisis has developed a stronger more integrated approach within the Council and has better consolidated and identified what we are doing, can do and need to do. We have prepared a Tackling Poverty Plan which *will be revised when Welsh Government publish their Child Poverty Strategy within the next 12-months*.
- ⊙ During the year Audit Wales published a report on poverty and made 2 recommendations for Welsh Government and 6 for local authorities. This was an all Wales report and we had already been doing many of the best practice ideas recommended by the all Wales study.

This report looks at the challenge of poverty in Wales and how government is responding.

It acknowledges that effectively tackling poverty is not easy and is exceedingly difficult for both Welsh Government and councils in Wales. This is the first of three reviews on the challenge of alleviating and tackling poverty

Comment

The report identified best practice and we had already achieved a number of its recommendations.

	Recommendations for Local Authorities Abbreviated	Status	Comment
A	That councils use their Well-being Plans to provide a comprehensive focus on tackling poverty to co-ordinate their efforts, meet local needs and support the revised national plan targets and actions	✓	The Council will set tackling poverty as a thematic priority within one of its well-being objectives within the new Corporate Strategy and the PSB has also included tackling poverty in its draft Well-being Plan. Actions and measures to make progress against these objectives will be determined with clarity between organisational and partnership response to avoid duplication.
B	That each council designate a cabinet member as the council's poverty champion and designate a senior officer to lead and be accountable for the anti-poverty agenda	✓	Cllr Linda Davies Evans, Deputy Leader & Cabinet Member for Tackling Poverty already appointed following May 2022 elections. The Head of ICT & Corporate Policy identified as lead senior officer.
C	That councils improve their understanding of their residents' 'lived experience' through meaningful involvement in decision-making using 'experience mapping' and/or 'Poverty Truth Commissions' to review and improve accessibility to and use of council services.		Agreement to develop a Carmarthenshire engagement programme to seek views of residents. (By December 2023)
D	To ensure people are able to get the information and advice they need, we recommend that councils optimise their digital services by creating a single landing page on their website	✓	This is available through the Council's Website on the 'Claim What's Yours' page
E	To streamline and improve application and information services for people in poverty		<ul style="list-style-type: none"> • Work already underway centred around the Council's Hwb model. • Collation and use of data is being considered as part of wider Council data suite. • Specific issues relating to data sharing will be considered. (by Sept 23)
F	That councils review their integrated impact assessments or equivalent		<ul style="list-style-type: none"> • Development of up to date Carmarthenshire data profiles is underway. • Review of Integrated Impact Assessment to ensure capture of these elements will be undertaken. (by September 2023)

Preventing Poverty

We have re-introduced our in-person pre-accommodation training courses which can be accessed by anyone cross tenure within Carmarthenshire. This has helped to identify support needs at an earlier point, signpost to appropriate support including income maximisation and informing people of what help is available to them.

We have Private Rented Sector Support Workers located in the 3 Job Centre Plus offices to provide help and advice to anyone with a housing cost attached to their Universal Credit (UC) claim.

Poverty and Work

Whilst it is well evidenced that being in paid employment reduces the risk of poverty compared to being in a workless household, trend data indicates that levels of what is termed as 'in-work' poverty are rising. For context, the risk of being in poverty for working age adults living in a household where all adults work has increased by 2 percentage points between 2010 and 2020.¹¹

Further evidence shows that the risk of poverty is higher for disabled workers, BAME workers, single parents and families with children. Falling benefit incomes and rising living costs continue to pull low-income working families into poverty.¹²

Job quality (remuneration), job quantity (labour market participation of household members) and household expenditure (cost of dependents) are some of the contributory factors to in-work poverty. We recognise therefore, the importance of meaningful employment and in line with this ensuring that people are supported into work or to improve their employability prospects is a priority for us. Through our Communities 4 Work Plus programmes we have achieved the following:

- ⦿ **532 adults** received **employability support** during 2022/23 with all (100%) of them feeling more positive with improved confidence about seeking work. *(EconD/020)*
- ⦿ **414 adults** received **digital inclusion support** during 2022/23 with all (100%) of them feeling more confident in using a computer and gaining IT skills. *(EconD/021)*
- ⦿ **502 accredited qualifications** were achieved by residents attending Employment related courses during 2022/23. *(EconD/022)*
- ⦿ **204** individuals were supported through Council employability schemes to earn the real living wages during 2022/23, this is an increase on the previous year of 153. *(EconD/023)*

Improving the lives of those living in poverty

Hwb Advisor Support

- ⦿ Specialist help, support and advice to help with the cost of living and other matters is available at each of our customer service Hwbs in Ammanford, Llanelli and Carmarthen, on the phone through our contact centre or online through the Claim What's Yours website page.
- ⦿ Hwb advisers, working alongside budgeting officers, are available every day to provide tailored packages of support to residents with access to a range of council and other partner support services available to residents.

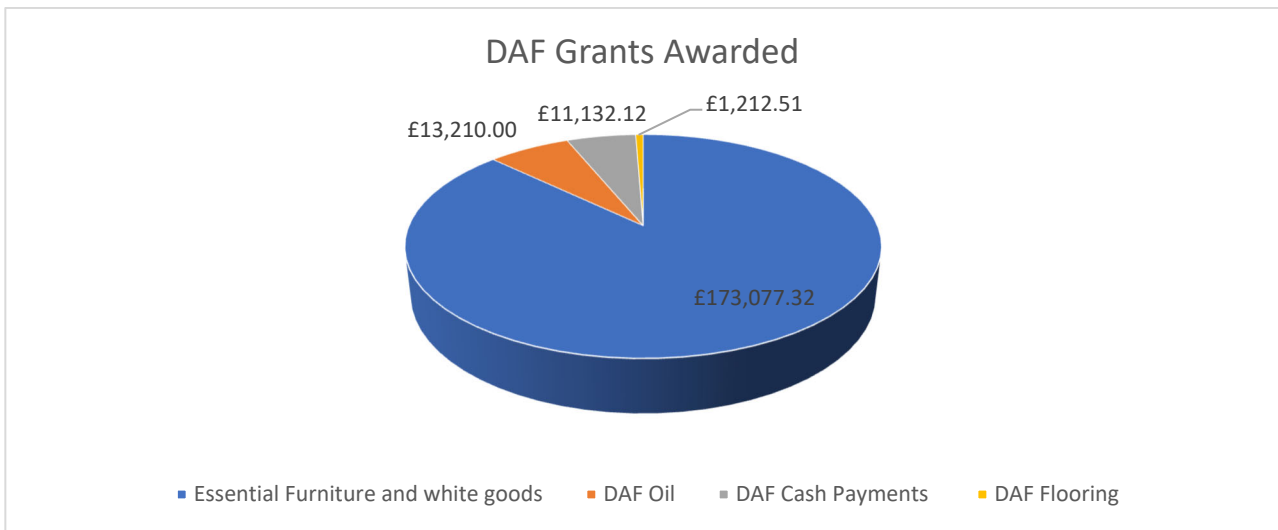
Pre-Accommodation Support

- ⦿ For the financial year April 2022/2023, we have supported a total of 847 new tenants' cross tenure (helping achieve £787,900 of supported savings in the form of income maximisation and grants). This is higher than the previous year due to an expansion of the service and, we are now recording Council Tax Reduction / Discounts - £345,641 for 2022/23.

¹¹ [Working age adults in relative income poverty by economic status of household \(gov.wales\)](https://gov.wales)

¹² [UK Poverty 2019/20: Work | JRF](#)

- Pre-Accommodation staff helped with income maximisation and completing several different benefit applications that financially impacted the tenants. We are trusted partners to apply to the Welsh Government Discretionary Assistance Fund (DAF) providing grants for white goods, off grid fuel and Emergency Assistance Payments, as well as verified assessors for Welsh Water, where we can apply for reduced water rates to qualifying households.



- We issue Foodbank vouchers and make referrals as required for more complex cases.
- Pre-Accommodation support has been expanded into the Private Rented Sector (PRS) and we have also supported 138 tenancies in the PRS (included in figure above), through Housing Support Grant funding.
- Our PRS Support Officers are now located in the 3 main Job Centre Offices, taking referrals for anyone making a claim for Universal Credit and have housing costs in the PRS.
- We have re-started our training programme for people who join our housing register. We have provided training to: Youth Training - 19 young people; General training (in person) - 81 Households; General advice provided via phone email - 51 households.
- We have also extended the training to include a module for University of Wales Trinity Saint David as part of a Youth Workers course.
- We have started a pilot of partnership working with the Department for Work & Pensions (DWP) to provide training to young jobseekers as part of their claimant commitment.
- Satisfaction with our service for 2022/23 was 4.85 out of 5 based on responses returned.

Warm Places

- As a result of the pressing cost of living crisis and rising energy costs the Council established dedicated warm places in Carmarthen, Llanelli and Ammanford libraries. Newspapers, magazines, computers / iPad's and a television are available in a comfortable seating area. Visitors can also join in any activities that are being held at the libraries with teas and coffees will be available free of charge. Just over 8,000 people had used these warm places by the end of March 2023.
- In addition to the Council run facilities a £274K worth of Welsh Government Poverty Grant was administered by the Council to support the establishment of 45 community led warm spaces and 6 food related projects. From the feedback received from projects approximately 10,000 people used the community based service up to the end of March 2023.

Supporting families to claim all the financial support they are entitled to.

- ⊙ We continue to support families to claim all the support they are entitled to and actively pursue information to enable Housing Benefit and Council Tax Reduction Scheme claims to be processed as quickly as possible. We ensure we promote Discretionary Housing Payments and also actively encourage take up. There is close multi-Council service working and links with housing associations. An extra £100k has been allocated to the DHP fund via the cost of loving discretionary scheme. In addition, we will undertake the relevant signposting and referrals to ensure that families receive the relevant advice and support.
- ! The average time taken to process new Housing /Council Tax Reduction Scheme claims **(6.6.1.2)** during 2022/23 is 18.46 days. Although this is higher than in 2021/22 when it was just over 16 days, this is still well within the DWP (Department for Work and Pensions) requirements of 30 days to process new claims.
- ⊙ The average time taken to process Housing/Council Tax Reduction Scheme notifications of changes of circumstances continues to be very good at 3.62 days. **(6.6.1.3)**

Is anyone better off?

Hwb Advisor impact

Mrs H called into Hwb as she had received a summons for her council tax, as the Hwb Advisor was talking to her they could see that Mrs H was facing other financial difficulties so the Hwb Advisor offered support to work through circumstances.

Mrs H was a single parent of 3 and a homeowner. Her only income was Employment Support Allowance (ESA), industrial injuries, Personal Independent Allowance (PIP - lower rate) and child benefit.

She was struggling with day-to-day bills and school dinners. She had applied for Free School meals but had been turned down.

Action Taken by Hwb Advisor

1. Issued with a council tax reduction (CTR) form and to apply for back dating
2. Checked council tax and could see there was no Single Occupancy Discount (SPD) in place, husband had left 2 years previous, issued SPD form
3. Advised to apply for Universal Credit (UC)
4. Advised to appeal Personal Independence Allowance (PIP) and apply for enhanced rate
5. Advised to apply for a blue badge due to health condition
6. Contacted Free School Meals services who advised to apply again if UC awarded and for Uniform Grant

Outcome

1. Council tax reduction awarded and backdated 3 months
2. Single Person Discount (SPD) awarded and backdated – refunded £1200
3. Awarded Universal Credit (UC)
4. Awarded the enhanced PIP
5. Awarded a blue badge
6. Free School Meals and Pupil Development Grant awarded

Mrs H was relieved with the help and support that she had received from the Hwb Advisor and noted that she was now approximately £800 a month better off and not struggling.



Taking action on Self-assessment

Identified areas for improvement:

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
1	Average number of days taken to process new Housing/Council Tax Benefit claims (6.6.1.2) <i>22/23 result was 18.46 days</i>	TBC	Helen Pugh / Ann Thomas
2	We will contribute to tackling poverty within Carmarthenshire by supporting families to claim all the financial support they are entitled.	31 March 2024	Helen Pugh / Ann Thomas
3	We will continue to administer grants and payments on behalf of the Welsh Government & Central Government such as cost of living grant, business grants and winter fuel grants.	31 March 24	Helen Pugh / Ann Thomas
4	To establish rural HWB centres across the County's rural market towns that provide access to services, information, and support to rural residents (SPF - Share Prosperity Funding) (CV94)	31 March 2024	Deina Hockenhull
5	We will contribute to tackling poverty within Carmarthenshire by supporting families to claim all the financial support they are entitled	31 March 2024	Helen Pugh / Ann Thomas
6	We will implement and update the Tackling Poverty Plan to respond to the current challenges faced by residents and communities. PIMS 16389	31 March 2024	Jason Jones / Gwyneth Ayers

Governance Arrangements

- **Cross-party Tackling Poverty Advisory Panel** – The Tackling Poverty Advisory Panel provides important support to the Cabinet Member with responsibility for tackling poverty. The Panel which is made up of a cross-party group of elected members oversees and monitors the Council's Tackling Poverty Action Plan, overarching policy and wider tackling poverty agenda.
- During November 2022 the Council established a Head of Service level **Tackling Poverty Officers Working Group** in order to ensure a multi-service response to the cost of living crises. This approach has proved to be extremely beneficial and the collaboration and integration between Council services and with external stakeholders has been extremely beneficial in developing our response to cost of living pressures for residents.

2b - Service Priority- Housing

We have delivered over 1,000 additional affordable homes over the last four years

Good quality affordable homes are the bedrock of healthy and sustainable communities. Delivery through our plans and our new Housing and Regeneration and Development Delivery Plan continues to exceed targets.

Why this is important?

- Good quality affordable homes as well as continued significant investment in existing homes promotes health and well-being, meeting the individual needs of the residents, building resilient and cohesive communities and places where people want to live. Investment in existing and the additional supply of homes in our rural and urban communities across the County will be key to enabling community resilience and cohesion.

How well are we doing (and how do we know)? [Sources of evidence](#)

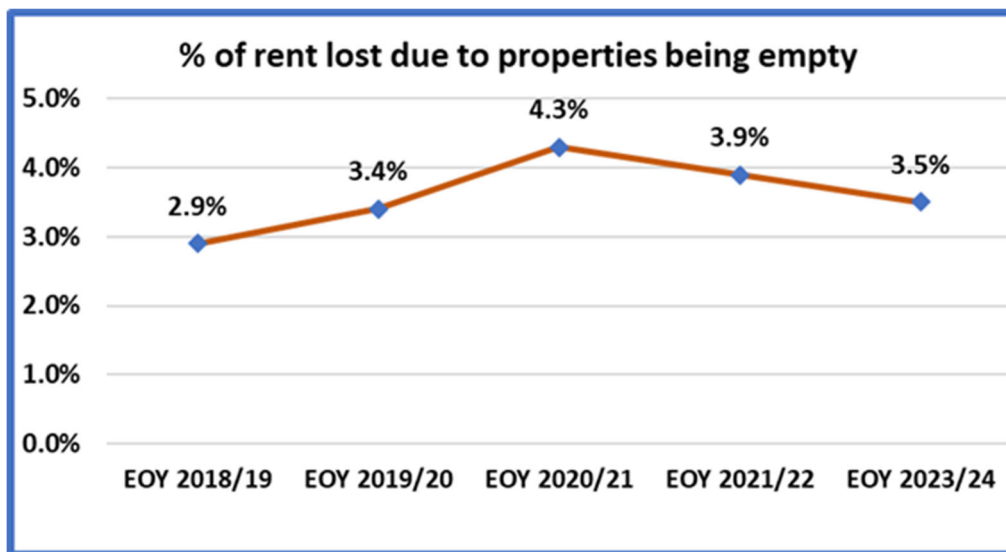
Success Measures / Explaining the Results


During 2022/23 we provided pre-accommodation support to 847 people cross tenure within Carmarthenshire. Within our own stock, we were able to support over 99% of new tenancies which started between 1st of April 2022 and 31st of March 2023.

- 323 additional affordable homes** were delivered in Carmarthenshire during 2022/23 (7.3.2.24)



- 3.5% of council house rent was lost due to properties being empty (Voids) during 2022/23 (PAM/039) this is an improvement on the last couple of years but not quite back to pre-COVID levels yet. We will continue to implement further improvement actions over the months to come, as laid out in our Void Action Plan and approved by Improvement Board. This has seen recent rates fall below 2018/19 levels.



 <p>Internal Audit</p>	<p>Housing Voids (Final report Issued:23rd August)) <i>Assurance Rating: Acceptable</i></p> <p>Objective of the review: The objective of the review was to ensure that the systems and procedures in place for Voids and Allocations are robust and comply with the Authority’s approved policies and procedures and current legislation.</p>	<p>Assurance Rating</p> <table border="1"> <tr> <td>High</td> </tr> <tr> <td>Acceptable</td> </tr> <tr> <td>Low</td> </tr> </table>	High	Acceptable	Low
High					
Acceptable					
Low					

- It took an average of just over **6 calendar days to complete housing repairs** during 2022/23 (PAM/037), this is an improvement on the previous year of 15.1 days which was caused by a backlog of repairs on the aftermath of COVID and restrictions that came with it.



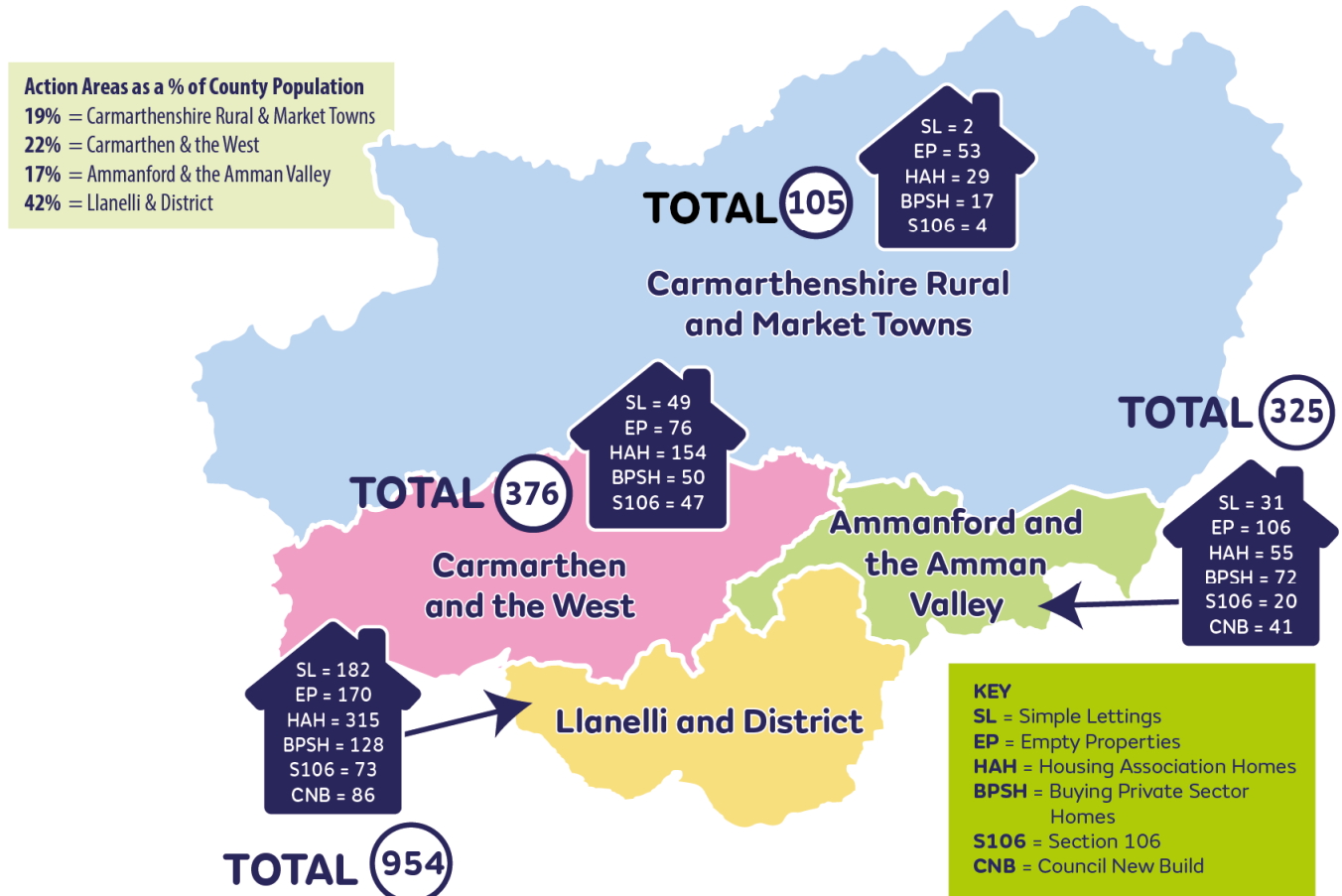
- There are many properties in the County that have been vacant for 6 months or more, as an Authority we provide advice and guidance as well as Welsh Government funded Empty Property Grants, to help to bring these empty properties back into use. Therefore, of the 1,980 empty properties that were empty in April 2022, we have helped **143 properties to be brought back into use** (PAM013), this equates to **7.2%** which is an improvement on 6% in 2021/22. The delivery of the Western Valleys Task Force, Valleys Task Force, Houses into Homes schemes, and a strong enforcement regime has allowed us to meet our target at the end of the year. There are however barriers that we have had to overcome like the economic crisis, supply and contractor availability and understanding the data/landscape of empty properties across the county that has slowed progress. The general decrease in the number of empty homes over the past 5 years and meeting this year’s target gives us a solid foundation to work from to deliver on the objectives within the empty homes policy over the next 3 years.

Progress in 2022/23


Affordable Homes

- Through our plans and our new Housing Regeneration and Development Delivery Plan we have delivered a total of 1,760 additional affordable homes since 2016, exceeding our targets every year. As noted previously, 1,105 of those have been delivered in the last four years. Our current homes have been delivered throughout the County using a range of solutions as shown in the map.

Countywide Affordable Housing Delivery




- A brand new supported accommodation project has been launched in Coleshill Terrace which provides 24 hour support for residents. This project is a collaborative approach between Housing and Social Care and forms part of the Council's five-year Housing Regeneration and Development Delivery Plan.
- The Council's first five new build developments have been completed and let creating 114 new homes in Llanelli, Burry Port, Pembrey, Ammanford and Llandybie.

<p>Internal Audit</p> 	<p>Affordable Homes (Final Report Issued: 6th July 2022) Assurance Rating: Acceptable</p> <p>Objective of the review: To ensure that systems and procedures for the management and administration of 'affordable housing' complied with those detailed in the approved Policies and Procedures. The audit also reviewed the adequacy of controls in place to verify the information declared in applications and confirmed that income is appropriately accounted for.</p>	<p>Assurance Rating</p> <table border="1"> <tr><td>High</td></tr> <tr><td>Acceptable</td></tr> <tr><td>Low</td></tr> </table>	High	Acceptable	Low
High					
Acceptable					
Low					

Housing Property

- ⦿ We have undertaken 643 detailed surveys in our council homes in order to establish a programme of investment for our tenants.

 <p>Internal Audit</p>	<p>Disabled Facilities Grants (DFGs) <i>Objective of the review:</i> The objective of the review was to ensure that effective systems and procedures are in place for the management, administration, and reporting of Disabled Facilities Grants.</p>	<p>Assurance Rating</p> <table border="1"> <tr><td>High</td></tr> <tr><td>Acceptable</td></tr> <tr><td>Low</td></tr> </table>	High	Acceptable	Low
High					
Acceptable					
Low					

Is anyone better off?

First tenants move into new supported housing project in Llanelli

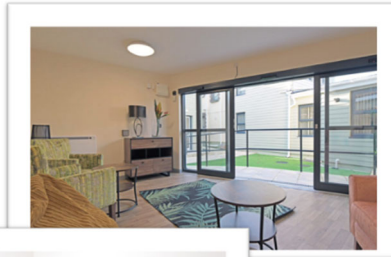
Carmarthenshire County Council has opened a brand-new supported accommodation project with 24-hour support for its residents in Coleshill Terrace, Llanelli. The Council has transformed the former Registrar Office and Cash Desk into quality supported accommodation for eight individuals, helping them to live independently in the community.

The works to transform the building have been jointly funded by Welsh Government’s Integrated Care Fund and Carmarthenshire County Council. The new facility contains four self-contained flats and a separate shared accommodation unit for four tenants.

The Coleshill Terrace project forms part of our commitment to increasing the supply of affordable, quality supported accommodation that is owned by the Council, as part of our affordable housing delivery plan.

This is a collaborative approach between Housing and social care that will help individuals live independently in their own homes. We will also provide appropriate support to manage their own tenancy to achieve greater freedom and control in their lives.

This project forms part of the Council's five-year Housing Regeneration and Development Delivery Plan which will see the creation of over 2,000 homes within five years and an investment of over £300million.



What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A			
1	We will develop a new 10 Year strategic vision and direction for Housing	31 March 2024	Jonathan Morgan
2	Develop new investment programmes for Council House stock based on stock condition surveys and decarbonisation ambition.	31 March 2024	Rachel Davies
3	Develop a plan for alternative provision of temporary accommodation	31 March 2024	Angie Bowen
4	We will implement a new Empty Homes Plan	31 March 2024	Angie Bowen
5	We will develop a costed programme to invest and expand our in-house provision of residential care	31 March 2024	Rachel Davies
6	We will deliver additional affordable homes as part of the housing regeneration development programme (including general needs, specialist housing and those targeted at town centres and rural areas)	31 March 2024	Rachel Davies
7	We will improve turnaround times and reduce the backlog of repairs, Voids and DFGs and value for money	31 March 2023	Jonathan Fearn

Governance Arrangements

A range of cross Divisional Groups have been established to ensure the effective governance of Divisional plans in addition to the formal political structures. These include:

- Housing and Regeneration Steering Group- Affordable Homes Programme
- Participation in RDT and Transformation Board
- Quarterly performance management sessions with Cabinet members across the Housing and Public Protection Division
- Improvement Board for Housing Voids and repairs
- Weekly SMT/DMTs

2c - Service Priority- Social Care

Following the pandemic, we have seen increased demand for all social care services, made more challenging by the increasing complexity of cases, however, we have continued to innovate, develop and protect the most vulnerable. We are also clear regarding priorities and service improvements going forward.

Why is this important?

- Social care services across a range of client group areas are likely to see an increase in demand over coming years and with the sector facing significant pressures in terms of workforce capacity there is a need to focus attention and respond innovatively.
- The further development of collaboration and integration with health will be essential in order to deliver the key principles and standards relating to prevention, system flow, proactive care and planned care, and long-term care. The long-term aim is to wherever possible help people to maintain their independence at home for as long as possible, prevent unnecessary admissions to hospital and support timely discharge home from hospital to ensure that those that need good hospital care can access it.

How well are we doing (and how do we know)? 📌 Sources of evidence

Success Measures / Explaining the Results

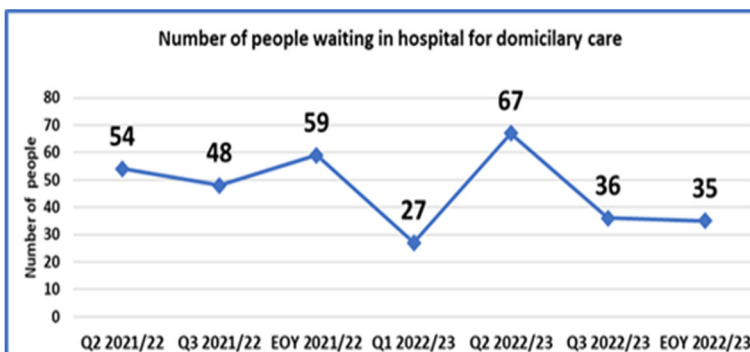


66%

Agree there's a good social care service available in their area
(Previously 47.5%)

Source: National Survey for Wales

According to the 2020/21 [National Survey for Wales](#) **66%** of participants believed that there is **good Social Care Service available in the area**. This is an improvement on the last survey result of 47.5% and above the Welsh average of 63.9%.



The number of people waiting in hospital for domiciliary care varies during the year and is an 'as at' figure captured at the end of each month. We continue our efforts to increase care capacity available via both internal and external recruitment and retention initiatives. We are increasing capacity through our enhanced integrated reablement service, which will help increase capacity available. There is a positive impact in reducing those waiting in hospital from our Home First approach, and providing short-term services where capacity allows. **(ASC/001)**

It takes us an average of **277** calendar days to deliver a

Disabled Facilities Grant



(Previously 259 days)

A backlog of delivering Disabled Facilities Grant adaptations occurred due to COVID-19 restrictions with delays and the ability to complete ongoing site work, since then the average number of days to complete these adaptations remains as we try to clear that backlog. This together with experiencing issues around contractor capacity, work is generally taking longer to complete. We are working on a new contractor framework and discussing ways to increase capacity in the interim



Only **38.7%** (198/512) of people referred to the National Exercise Referral scheme that completed the 16-week programme

(Pre-COVID this was at 57.4%-374/652)
(PAM/041)

The ability to run the full programme of NERS sessions (over the full 16-week programme) has been affected by capacity issues within the wider Health and Fitness team, and specifically the specialist NERS team. Exercise referrals cannot be taken and managed without qualified NERS instructors and upskilling a pool of staff to improve this position. Whilst both the number of overall referrals and then the number that complete the 16-week programme (a national indicator that reflects likely long-term adherence to healthier habits) are reduced, both are improving, as we build back capacity and resilience in the team.

Progress in 2022/23

- ⦿ Despite all of the workforce challenges across social care, we have effectively managed the risk to Carmarthenshire residents. Similarly to the rest of Wales and the UK, due to the ongoing shortage of qualified and non-qualified social care staff, we have many more people than we would like waiting for social work assessment and care. Whilst we are doing everything we can to address these workforce challenges, it has been important that we keep those that are waiting safe. We have done this through effective and regular triage and prioritisation of those waiting for assessment to ensure that those in greatest need are assessed first. We have then ensured that once someone is assessed and waiting for care, we keep in regular contact through our Care and Support Coordinators to monitor any escalation of need which needs to be addressed.
- ⦿ We have established our Home First approach which supports earlier discharge from hospital and is starting to respond to people in crisis in the community. We are consequently providing patients with a period of assessment either at home or in a bed-based setting, prior to determining the long-term care arrangements required. This approach has led to a significant decrease in the number of patients in hospital waiting for care, which is particularly important at the moment with all of the challenges relating to securing care and support at home.
- ⦿ In 2022 the new integrated Home First Team, which is a collaboration between the Local Authority and Hywel Dda University Health Board, were finalists in the **UK Public Sector Transformation Awards**.

- The Council's Reablement service is a critical pillar of Intermediate Care and is heavily involved with the Home First approach, which is proving to be an innovative and successful way of improving person centred outcomes for citizens. The success of the integrated approach with Hywel Dda University Health Board has been recognised in a number of local and national awards received in 2022/23.



- ❖ HDUHB team of the month – February 2022
- ❖ Public Sector Transformation Awards March 2022 – silver award in the Transformation in Health & Social Care Category
- ❖ NHS Wales October 2022 – Delivering Person Centred Care
- ❖ NHS Wales awards October 2022 – Outstanding Contribution to the Transformation of Health and Care
- The Council's in house Homecare Service deploys 275 carers to deliver over 3,500 hours of essential care and support to over 330 citizens across the county. A Care Inspectorate Wales inspection report of 2022 found that:
 - ❖ People and their relatives speak highly about the care and support they receive.
 - ❖ The service provides an 'Active Offer' of the Welsh language. It anticipates, identifies and meets the Welsh language and cultural needs of people who use, or may use, the service.
 - ❖ Care Staff are knowledgeable, caring and take pride in the care and support they provide.
 - ❖ Care staff are well trained, have a good knowledge of the people they care for and are enthusiastic about working in the service.
 - ❖ The service has a strong leadership team with a clear vision for the service.
- The success of the Carmarthenshire in-house long-term Homecare Service was celebrated when they became winners of the Great British Care Awards Wales, Homecare Team Award in January 2023.
- Tŷ Pili Pala is a bed-based reablement unit which was established in joint partnership with Hywel Dda University Health Board, supporting people to be discharged from hospital with the aim of enabling people to return home safely and maintain their independence. During 2022/23, 125 people were admitted and 119 have returned home either with reablement, low-level support provided by the Red Cross, home care or no service at all.
- Delta Well-being and Hywel Dda University Health Board have won a 'Partnership in Tec' award for a telehealth project which supports patients to manage their health and make sure they are fit for surgery. The project supports patients to monitor cardiac, lung function and chronic obstructive pulmonary disease remotely from their own homes using a range of health equipment paired to a mobile phone.
- Delta Well-being's Rapid Response Team is helping to prevent unnecessary ambulance callouts and hospital admissions by attending non-medical emergencies and supporting people in their own homes. In 2022/23, they supported 152 people in this way as well as helped bridge care arrangements which were due to start within the next week to support patients to come home from hospital sooner.

- ⦿ A Skills hub for adults with disabilities has opened in Cross Hands. The Hub offers structured opportunities to learn new skills and will offer accredited training to enable people to progress volunteering and potential employment opportunities going forward.
- ⦿ We have continued to develop new and innovative ways to grow our workforce and address some of the recruitment challenges that we continue to face:
 - A Care Academi which offers exciting opportunities to those looking for a career in social work or social care was established. 7 people are currently on the programme and recruitment for the next cohort is underway. Individuals will have experience in the different social care settings through placement rotations. We are also growing our own social workers through an increase in the number of traineeships within the Council.
 - We continue to work with the external domiciliary sector to look at ways to develop their workforce. This has included the retendering of our domiciliary care framework to ensure that we have effective coverage across the county. Following a successful pilot in Pembrokeshire, we are starting to develop micro-enterprises to deliver care in discreet communities.
- ⦿ We are starting to develop our overall approach to prevention and supporting people earlier before they need a statutory intervention. In line with this, we have recently retendered our preventative services aligned the 5 localities supported under our domiciliary care framework. Third sector organisations are starting to work in each locality to understand what they need in relation to preventative services to develop a bespoke offer which addresses the need of individual communities.
- ⦿ We have collaborated with colleagues in housing and commissioning to progress several accommodation projects and utilised external funding such as the Integrated Care (Capital) Fund to progress bespoke housing projects: We have developed six accommodation schemes for individuals with a learning disability.
- ⦿ In relation to substance misuse our specialist team have been raising awareness of the impact of substance misuse across the county. The team have provide training for staff working with adults and children including front line care staff. This year the team have also provided intensive support for people with Alcohol Related Brain Damage. Prevention is a key objective for the team.

Is anyone better off?

‘Living her best life’

R is a young woman aged 20 who has successfully moved into supported living from residential care . Following her long transition to living a more independent life, R has been supported by a dedicated team and a loving family. R is now said to be ‘living her best life’. People close to R made sure that her wishes and feelings were at the forefront of any decision-making process.

At her previous accommodation R preferred to spend time in her room and living area, knowing this the team ensured her new room was decorated and refurbished to her requirements. Following her move R has amazed everyone by choosing to spend significant periods of time with the other people in the communal areas within the house.

Watching her cut the ribbon at her own front door on the day of her move with a beaming smile brought a tear to the eyes of all who have supported her.

In R’s words her enthusiasm for being in her new home is expressed by an exuberant ‘All right Butt’ when she meets people on a day-to-day basis. All who know and understand how R communicates see this as her saying very clearly ‘I’m happy and I feel safe’.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A			
1	We will continue to monitor the number of those in hospital waiting for a package of care, to inform how we develop our Home First approach.	N/A	Alex Williams
2	We will develop a prevention strategy for adult social care to ensure people get the right support at the right time.	31 March 2024	Avril Bracey
3	We will implement a new model for learning disability day services	31 March 2024	Avril Bracey
4	We will implement service delivery changes in mental health as part of the Transforming mental health agenda	31 March 2024	Avril Bracey
5	We will work with the Health Board to provide readily accessible and appropriate levels of support to all with Mental Health issues with an expansion of access and support to Children and Vulnerable Adults. (CV12)	31 March 2024	Avril Bracey

Governance Arrangements

- Monthly Integrated Services Quality Assurance Senior Management Team meetings.
- Performance Management Framework and scheduled dedicated Performance focused meetings as well as regular review of performance via Communities DMT and Integrated Services Quality Assurance SMT.
- We produce a Directors Annual Report ensuring a self-assessment of Social Services functions which is audited by the Care Inspectorate Wales.
- Assurance meetings with CIW 3 times a year.

Well-being Objective 3 – Prosperous Communities

Enabling our communities and environment to be healthy, safe, and prosperous.



Overarching judgement

We want to enable our communities and environment to be healthy, safe, and prosperous.

- *There are positive signs emerging from the local economy, but some challenges remain.*
- *Whilst we have significant Environmental challenges to address, significant early progress has been made and innovative work to develop carbon trajectories will assist us in targeting activity to meet the more challenging carbon reduction targets.*
- *We have made significant improvement to waste recycling as a result of service changes.*

Why this is important

Providing secure and well-paid jobs for local people is crucial and increasing employability is fundamental to tackling poverty and reducing inequalities. This has a dramatic impact on our health and ability to function in everyday society.

Carmarthenshire has a high economic inactivity rate. This is a significant barrier to growth for Carmarthenshire, as the economically inactive represent a significant source of labour supply which is a crucial element of a well-functioning labour market. This is also concerning given that being inactive for a long period of time can negatively impact a person's well-being, health and life-satisfaction.

A barrier to employment for many is a lack of qualifications or skills. This applies to those that have no qualifications at all and those that wish to re-skill or up-skill to better themselves and seek higher level or alternative employment. This is a pertinent issue for Carmarthenshire, as the County exhibits a higher-than-average number of people with no qualifications and a lower proportion than average of people with higher level qualifications.

Areas of the County are susceptible to the negative effects of the climate emergency, especially flooding. Just over 15,000 properties in the County are currently at some level of flood risk. Climate change will increase the number of properties, infrastructure and key services at risk of flooding. Places which do not currently flood will become at risk of flooding and those already known to be at risk will see the level of that risk become greater.

The County remains a key strategic stronghold for the future of the Welsh language and the social and economic benefits of bilingualism are widely recognised. Evidence gathered via the residents' survey indicates that overall respondents agreed that it is important that the Welsh language is promoted and protected.

Transportation & highways play a key role in supporting and sustaining our communities, it provides the vital infrastructure which connects people to one another, binds communities and enables businesses to grow and expand.



Useful links:


[Corporate Strategy 2022/27](#)




The key success measures we set ourselves for this overall objective

The table below shows the overall population indicators and performance measures which will be monitored for Well-being Objective 3.

Population Indicators in the main are publicly available data that have been identified to develop an understanding of trends and Carmarthenshire's position relative to the other local authorities in Wales. Through our well-being objectives the Council has an important role to play in making progress against these indicators, however, it should be noted that these are not solely indicative of the Council's performance and will be influenced by many external factors.

Performance Measures are inclusive of statutory returns, internal Council measures and consultation findings that we utilise to measure and monitor performance on a regular basis. These are the direct responsibility of the Council.

Population Indicators		Explaining the Data
Indicator	Trend	
Gross Disposable Household Income (GDHI)		<p>Disposable Household Income is Rising but Levels Remain Below National Averages</p> <p><i>The trendline adjacent covers the period 2016 to 2020 and shows a generally increasing trend.</i></p> <p>GDHI is an estimate of the amount of money that a household has available to spend on goods, services and saving.</p> <p>In 2020, gross disposable household income (GDHI) per head in the UK fell 0.2% when compared with 2019; England fell by 0.2% and Northern Ireland by 0.5%, while Wales and Scotland reported increases of 0.9% and 0.3%, respectively.</p> <p>Carmarthenshire saw growth of 1.1% over the same time period to £17,349 in 2020, which exceeds the growth rate for Wales and the other home nations. Whilst this is positive, this level remains below the Wales average of £17,592 and is significantly below the UK average of £21,440.</p> <p>Inflation is running at its highest level for many years with essential items like food and utilities seeing the most significant rises. This means that people are paying more for these items when in most cases their disposable income is not increasing at the same rate. This causes pressure for households and can ultimately result in a decline to living standards, impacting health, safety and prosperity.</p> <p>Whilst this is directly related to support mechanisms detailed in WBO 2, the Council also recognises the important role the local economy has to play in this respect, in providing local people with opportunities to access meaningful par or support to maximise their employability prospects.</p>

<p>Number of people killed and seriously injured on the roads</p>		<p>The Number of People Killed or Seriously Injured on the Roads has Increased Following the Height of the Pandemic</p> <p><i>The trendline adjacent covers the period 2019 to 2022 and shows a fluctuating pattern characterised by the Covid pandemic.</i></p> <p>The most recent data for 2021 at a Wales level indicates that 5.3% of all deaths of those aged 5-19 and 3.9% of those aged 20-34 were due to land transport accidents.¹³</p> <p>As of 2022, Carmarthenshire saw the second highest number of people (83) killed or seriously injured on the road of all local authorities in Wales.</p> <p>The Council is committed to making the County's roads safer through strengthened partnership working to raise awareness, educate and train all types of road users in order to improve skills and behaviour.</p>
<p>Levels of nitrogen dioxide (NO2) pollution in the air</p>		<p>The Level of Nitrogen Dioxide in the Air is Decreasing</p> <p><i>The trendline adjacent covers the period 2016 to 2020 and shows a generally decreasing trend.</i></p> <p>This measure provides an indication of air quality by providing an average concentration of pollutants in the air. Nitrogen dioxide is one of several major pollutants and is released into the air by the burning of fuel. These pollutants not only have serious detrimental impacts on human health but also exacerbate the climate and nature emergencies that we are facing.</p> <p>Positively, the level of Nitrogen Dioxide in the air in Carmarthenshire has been on a mainly downward trend, decreasing from 5.9 (µg/m3) in 2019 to 4.2 (µg/m3) in 2020.</p> <p>Whilst this compares positively with the Wales average of 6.5 (µg/m3) the county now has the 8th lowest level of all local authorities in Wales compared to 6th the previous year.</p>
<p>Crime rates</p>		<p>Despite Increasing Rates, Carmarthenshire Remains One of the Safest Places in the Country</p> <p><i>The trendline adjacent covers the period 2018/19 to 2022/23 and shows an increasing trend, characterised by sharp increases between 2021 and 2022.</i></p> <p>Crime volumes have been generally increasing in Carmarthenshire over the last five years. The most recent data for financial year 2022/23 indicates that there were 16,381 incidents of recorded crime in the county which is an increase of 497 on the previous year. Violence against the person, public order offences and theft were the main categories for crime in the county.</p>

¹³ [Deaths registered in England and Wales: 2021 \(refreshed populations\) - Office for National Statistics](#)

		Whilst this is the case, the County remains one of the safest in the country as comparably rates are quite low. Community safety is a priority for the Council and through the proactive work of the Safer Communities Partnership it is possible to target the main crime and disorder problems in the County ensuring that people feel safe to live, work and visit the County.
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Outcomes we set ourselves

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
Businesses supported and employment provided.	1,237 businesses supported and 1,350 direct jobs created via Carmarthenshire Rural Enterprise Fund, Property development Fund, Pendine attractor, Llandeilo Market Hall, Ammanford Regeneration development fund, CRF - Towns and Growth, Carmarthen Town Regeneration Activity, Ammanford Town Regeneration Activity, Parry Thomas centre, C4W+/C4w+ YPG, RLSP, Workways/STU, CRF - Iaithe Gwaith, BREF, Transforming Towns, Progressive Procurement, Business growth & Start Up, targeted business Engagement, CRF Business Llanelli	Yes
People are supported to take advantage of local opportunities whether it be through starting a business, gaining qualifications or gaining meaningful employment.	14 individuals supported to establish a new business under the Business Start Up fund and 619 individuals have been helped into employment via C4W+ C4W YPG, Workways / STU and linked activity with Job Centre Plus. Through the employability programmes within Carmarthenshire 463 individuals have been supported into meaningful employment, with Workway+ working with people with multiple barriers.	Yes
Businesses are supported to take advantage of local supply chains and procurement opportunities.	303 businesses have received support under the Progressive Procurement Initiative. In addition, funding has been secured under the Shared Prosperity Fund to deliver a business engagement project to promote the Think Carmarthenshire First approach to encourage spend within County development of Carmarthenshire inter-trading – linking businesses to each other to support local supply chains. Progressive procurement initiative within Carmarthenshire to increase local spend. As part of Procurements engagement with suppliers for our tendering activity in 2022-23:	Yes

	<ul style="list-style-type: none"> • 28 suppliers were met with on a 1-2-1 basis; • 4 Early Market Engagement Events were held with 151 attendees; • 6 Live Tender Workshops/Webinars were held with 125 attendees; • 9 Tender Briefing Sessions attendees 434; • 2 Getting Tender Ready Events, 67 attendees; • 3 Consortia/Joint Bidding Events, attendees 101. 	
People feel empowered to lead active and healthy lives through access to fit for purpose services and provision	TBD	TBD
On track to meet the national recycling targets	This year we have exceeded the statutory target with a performance of 65.25% which is currently being verified by NRW before official recycling rates are released for 2022/2023 nationally. Following the changes, the recycling performance in Q4 has significantly improved from last year from 2022 Q4 - 60.03% to 2023 Q4 - 67.69%.	Yes
Continue to work towards becoming a Net Zero Carbon Local Authority by 2030	The Council demonstrates a strong organisational commitment to carbon reduction and was the first local authority in Wales to publish net zero action plan and has reported annually against the plan. In the absence of guidance on a cost model the plan and annual updates have not indicated the total cost of the plan to meet the Council's net zero objective. In 2023 the council has developed methodology for estimating the cost of meeting the Council's net zero target by 2030. The model requires further refinement to provide consistency of approach across local authorities in Wales. The authority is pressing the Welsh Government for guidance while working with partners in the SBCR to develop the model.	Yes
Look to improve the availability and affordability of early years education and childcare settings across the county, to address one of the common barriers faced by individuals looking to return to or find employment.	30 hours Childcare Offer National Digital Service - promotion and support has continued to ensure eligible parents and childcare providers are familiar with the process. 522 parent applications were received and processed between 1 st January to 31 st March 2023 and 149 childcare providers have completed their on-line registration. £1,694,077.50 has been paid to local childcare providers in Carmarthenshire to eligible children during the year (1 st April 2022 – 28 th February 2023).	Yes

	Our most recent Childcare Sufficiency Assessment 2022-27 , which was submitted to Welsh Government in June 2022, did not indicate any quantitative or qualitative sufficiency pressures for Foundation Learning funded 3-year-old places within approved Childcare settings across Carmarthenshire. Several approved Childcare Providers reported having vacant places in Autumn 2021 which would suggest we had surplus places in certain locations throughout Carmarthenshire.	
Look to improve access to services through enhanced transportation networks and infrastructure.	The aspiration for modal shift has influenced our investment in infrastructure particularly around our major population centres where we have built new infrastructure to support more sustainable travel journeys	Yes
Improve current and explore new developments to limit the effects of flooding and other environmental threats which affect our residents and service users.	We have delivered 12 schemes within our capital works programme, 4 of these schemes are estimated to deliver flood reduction benefit to 112 residential and 13 business properties. We utilise telemetry at some of our assets, affording us live data on river levels at high-risk area. It is hoped that this will better inform our operational response, allowing us to target areas at greatest risk. We are in the process of developing our Flood Risk Management Plan 2024-2030 which will set out our FCERM# priorities over the next 7 years. <small>#National Flood and Coastal Erosion Risk Management</small>	Yes
Sustain low crime rates whilst continuing effective partnership working to address increasing rates evident in some areas of the county.	Low crime rates have been sustained through effective partnership working. There has been a slight increase in the number of crimes reported in 2022/23 – 16,381 – which is 3% (497) higher than the previous year. However, the county remains one of the safest areas in the UK and Dyfed-Powys the safest Police Force area in England and Wales with the lowest crime rates.	
Increase in the number of Welsh speakers.	The latest Census data for 2021 indicates that Carmarthenshire is home to 72,838 Welsh speakers. This translates to 39.9% of the county's total population. This figure has decreased by 5,210 since the last Census in 2011, which translates to a percentage point decrease of 4.0. This is the largest percentage point decrease of all local authorities in Wales.	No
Increased confidence and use of Welsh as a thriving language.	The number of people able to speak, read and write Welsh in the county has decreased by 1.9 percentage points or 1,828 people. This is a considerably lower decrease than the figures for those only able to speak Welsh.	No

As a Council we focus on the following thematic and service priorities

- WBO3a** **Thematic Priority: Economic Recovery and Growth**
- WBO3b** **Thematic Priority: Decarbonisation and Nature Emergency**
- WBO3c** **Thematic Priority: Welsh Language and Culture**
- WBO3d** **Thematic Priority: Community Safety, Resilience, and Cohesion**
- WBO3e** **Service Priority: Leisure and Tourism**
- WBO3f** **Service Priority: Waste**
- WBO3g** **Service Priority: Highways and Transport**

Thematic Priority 3a - Economic Recovery and Growth

There are positive signs emerging from the local economy, but some challenges remain.

Building upon the Economic Recovery Plan (ERP), we have secured and are delivering the Shared Prosperity Fund (SPF) in Carmarthenshire. The £38.68m fund will help to deliver against some of Carmarthenshire's key strategic objectives. The Shared Prosperity Fund will provide new opportunities for local communities, support the development and growth of local businesses as well as supporting the recovery of our town centres and is a mix of revenue and capital funding that can be used to support a wide range of interventions to build pride in place and improve life chances. We've also launched the second phase of the £11 million ARFOR Programme, which aims to deliver an economic boost and strengthen the Welsh language across counties Gwynedd, Ceredigion, Carmarthenshire and Anglesey.

In addition, significant regeneration capital schemes have been delivered, most notably, the redevelopment of Llandeilo Market Hall and the Pendine Tourism Attractor Project. Both projects illustrate the Authorities ambition to invest in infrastructure which will stimulate and support the local economy.

Whilst positive, the County continues to face challenges:

- ! Positively, unemployment rates are falling and employment rates are increasing. However, the County still exhibits a higher-than-average level of people (aged 16-64) who are economically inactive. This can restrict labour supply and stunt economic growth.
- ! Carmarthenshire continues to lag behind national averages with regards to the proportion qualified to level 4 or above. Developing skills and qualifications improves employability and career prospects and creates a well-skilled and able labour market.
- ! Continue to exhibit a significant and persistent productivity gap with the rest of the UK.
- ! Reliance on micro and small businesses, coupled with relatively high employment in the public sector which can make the economy more susceptible to threats.
- ! The cost-of-living crisis fuelled by the significant increase in inflation and energy prices is having an impact on businesses. As such business support grants through the Shared Prosperity Fund have been introduced to assist businesses and stimulate growth.

Why this is important?

- ⊙ The strength of our local economy is central to our communities' wider well-being and going forward we will focus our regeneration efforts on developing our businesses, people and places. In our future plans we will enable Carmarthenshire to become more productive whilst being more equal, greener and healthier and supporting business and community resilience and growth.
- ⊙ Providing secure and well-paid jobs is central to everything we are seeking to achieve.
- ⊙ Increasing employability is fundamental to tackling poverty and the cost of living reducing inequalities and has a dramatic impact on our health and ability to function in everyday society.

- ⊙ We need to build a knowledge rich, creative economy by maximising employment and training places for local people through creating jobs and providing high quality apprenticeships, training and work experience opportunities, to have an ongoing skilled and competent workforce to face the future.






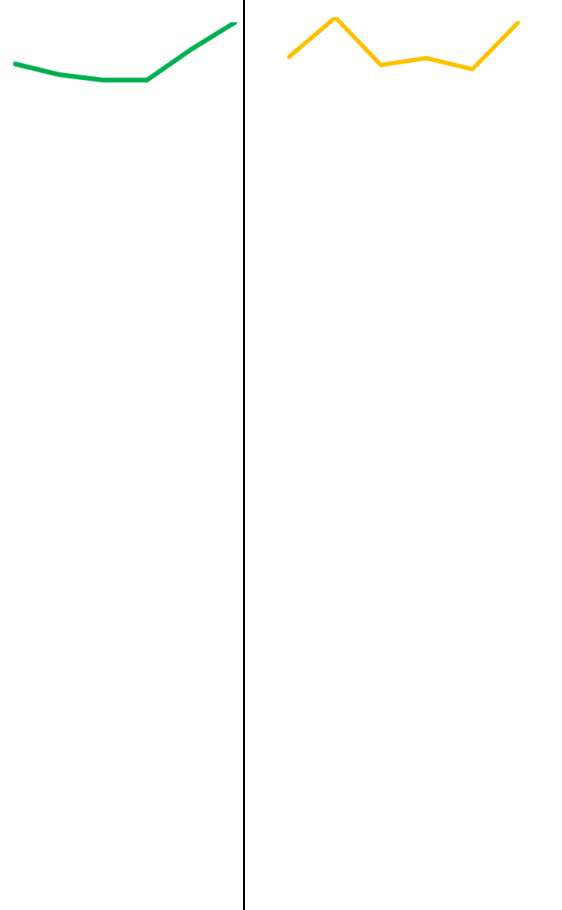
Measuring Success

The table below shows the overall population indicators and performance measures which will be monitored for the Economic Recovery and Growth thematic priority.

Population Indicators			
Measure	Trend		Explaining the Data
Employment & Unemployment	Employment Rate	Unemployment Rate	<p>Employment Rates are Rising and Unemployment Rates are Falling</p> <p><i>The trendlines adjacent cover the period 2017 to 2022.</i></p> <p>The employment rate in Carmarthenshire has seen fluctuation in recent years. There was some improvement between 2021 and 2022 from a rate of 68.7% to 72.3%, however this remains below averages for the UK and Wales.</p> <p>The unemployment¹⁴ rate has also seen fluctuation but is positively on a general downward trend, sitting at 2.2% as of 2022. This is lower than pre-pandemic levels which was 4.0%. This is consistent with trends seen at UK and Wales levels.</p> <p>Carmarthenshire exhibits a higher-than-average economic inactivity rate (22.6% compared with 20.75 at a Wales level), which means that the county is home to more people aged 16-64 who are not involved in the labour market, meaning they are neither working nor actively seeking employment. This restricts labour supply and can stunt economic growth.</p> <p>The Council recognises that to sustain sustainable growth the economy must be underpinned by a capable and available workforce. In line with this, regeneration assistance saw the creation of 1,350 direct jobs and 116 indirect jobs in 22/23.</p>

¹⁴ A person is unemployed if they are actively seeking or are available for work

<p>Highest Level of Qualification</p>	<p>No Qualifications</p> 	<p>Qualified to L4+</p> 	<p>Less People Have no Qualifications but the Numbers of People Living in Carmarthenshire with Higher Level Qualifications Remains Comparably Low</p> <p><i>The trendlines adjacent cover the period 2017 to 2022.</i></p> <p>The proportion of those aged 18-64 with no qualifications has been on a downward trend in recent years. The most recent data indicates a level of 7.0%, which compares positively with the average for Wales which sits at 8.3%.</p> <p>Conversely, Carmarthenshire continues to lag behind national averages with regards to the proportion qualified to level 4 or above. Improvements were seen between 2017 and 2019 where levels reached 41.4%, only to decrease to 37.6% by 2021. Levels have since begun to rise again to a level of 40.0% in 2022.</p> <p>Developing skills and qualifications improves employability prospects, boosts career prospects and creates a well-skilled and able labour market. It also ensures that we have a workforce that is fit for the future.</p> <p>During 2022/23 residents attending Employment related courses within the Communities 4 Work and Communities 4 Work Plus Programmes achieved 502 accredited qualifications.</p>
<p>% of people claiming unemployment related benefits for over 12 months</p>		<p>Less People are Long-Term Unemployed</p> <p><i>The trendline adjacent covers the period 2017 to April 2023 and shows a steady trend characterised by a decline in recent years.</i></p> <p>The rate of people aged between 16-64 claiming unemployment related benefits for over 12 months has been on a downward trend from 2021. Levels remained consistent at 0.5% between 2017 and 2021. The most recent data for April 2023 indicates that the level is now 0.1% which is in line with the Welsh average.</p> <p>This is positive and indicates that more people considered long-term unemployed have been reintegrated back into the labour market.</p> <p>The Council's employability support programmes have been working with both short and long-term unemployed individuals to support them into sustainable employment opportunities.</p>	

Business births & deaths	Births	Deaths	<p>Business Birth Rates are on the Rise but so are Business Deaths</p> <p><i>The trendlines adjacent cover the period 2016 to 2021.</i></p> <p>Following some stagnation between 2017 and 2019, business birth rates in the county are showing signs of improvement. This is positive as an improving start-up rate can be indicative of increased confidence and capacity within the economy. The most recent data for 2021 shows that 820 were opened/started, which is an increase of 100 on previous year. The largest uplift was seen in the Construction sector.</p> <p>There has been more fluctuation with regards to business deaths. The level was largely consistent between 2018 and 2020, however an increase between 2020 and 2021 is evident (+170). The main contributory factor to this was the loss of businesses within the Transport & Storage sector. This is likely related to the effects that lockdown restrictions had on the sector in terms of transportation i.e. rail, land transport, water transport and air transport industries.</p>
			

Performance Measures

Businesses are supported within the local area – Business Consultation	2022		2023		<p>Businesses: A score of -0.88 represents overall disagreement. The Council has an important role in supporting businesses therefore whilst concerning it should be noted that this may be indicative of the wider challenges facing businesses at the time of survey and the increasingly difficult climate that businesses find themselves operating in given the cost of living crisis and post-COVID recovery.</p> <p>During 2022/23 1,237 business enquiries were supported through regeneration assistance.</p>
	-0.88		TBC		

Local people/businesses are well supported to take advantage of local opportunities- Residents/Business Consultations	2022		2023		<p>Businesses: The results show that in the main businesses who responded to the consultation (of which there were 36), do not feel supported to take advantage of local opportunities, with this statement scoring -0.76.</p> <p>Residents: A significant proportion of respondents indicated ‘neither’ when asked whether they feel local people are well supported to take advantage of local opportunities. Further views were mixed with slightly more people disagreeing than agreeing.</p>
	Business Consultation	Residents Consultation	Business Consultation	Residents Consultation	
	-0.76	-0.05	TBC	TBC	

Progress in 2022/23

Through **Community Benefits** we have delivered/created the following during 2022/23:

43 jobs created

**1,628 weeks of training
recruitment delivered**

2,360 STEM pupil engagements
(Science, Technology, Engineering & ...)

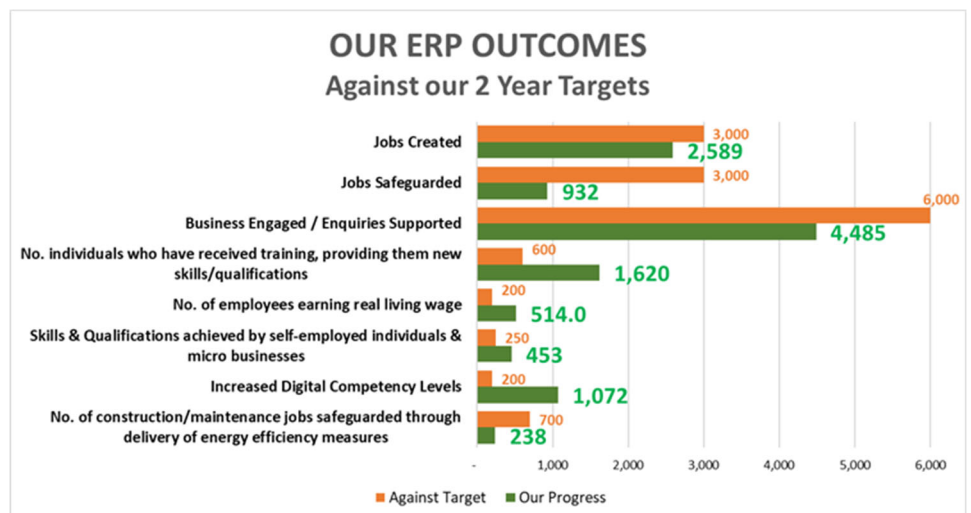
- ! We secured just under **£12m Private Sector Investment / external funding** during 2022/23, which is an excellent amount, but is only 60% of the investment and funding we were aiming for during the year. Significant funding of £38m has been secured in principle from UK government via the Shared Prosperity Fund, this will be drawn down over the next two years and reported in 2023/24 and 2024/25. In addition, Private Sector Investment anticipated on 3rd party grant schemes will also now be realised in 2023/24 as a result of delays to third party delivered projects due to procurement and supply chain issues.
- ! Delivering many of our large economic development projects depends on an efficient and effective planning service, there has been a vast improvement in performance of the service during 2022/23, with **72.4% of "major" applications determined within time periods** (just short of our 80% target) compared to 54.1% in 2021/22. The Planning Service are continuing to work through a number of planning applications which are out of time, but are identifying the backlog cases and prioritising the oldest cases in parallel to meeting the target time for new cases.
- We continue to deliver our aims and objectives in line with the [South West Wales Regional Economic Delivery Plan](#) which is the Council's over-arching economic regeneration policy. It builds on our distinctive strengths and opportunities to develop a more prosperous and resilient South-West Wales economy (Carmarthenshire, Neath Port Talbot, Pembrokeshire & Swansea) together with our local Recovery Plan we aim to achieve the vision and objectives contained in the policy.

Our Economic Recovery Plan (ERP)

Following our assessment in 2020 of the impact that COVID-19 had on Carmarthenshire businesses, and what was important to them in the short, medium and long-term, a business, economy and community recovery group was established to co-ordinate the development and delivery of the themed actions. Together with an overarching advisory group (that also comprised of key private sector industry leaders), an economic recovery and delivery plan was formally adopted in June 2021 after an independent review.

Key to the plan is ultra-reliable digital connectivity, actions that support the County's foundational economy and supporting local people to grow skills and talent in targeted areas so that there is a strong and resilient local workforce.

Our economy is made up by a large number of self-employed and micro sized enterprises together with significant employment within the [foundational economy](#) (business activities that we use every day and see all around us e.g. retail, care and food industries). So our path to recovery has focused on: **Localism** - support within our local economies and increased local spend; and **Competitiveness** - increasing productivity and competitiveness.



With the support/intervention plan, Carmarthenshire's economy has started to recover as quickly as possible to become one which is more productive than before. We are not able to deliver everything, so working across all departments, with public sector partners, external organisations, including the private sector, ensures coordination of activity wherever possible to support our Plan for recovery and growth.

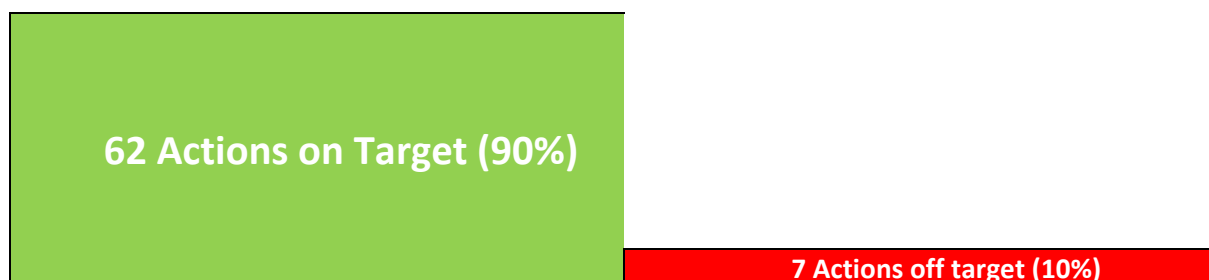
Explaining our ERP results

Of the eight Key Performance Indicators being monitored under the Economic Recovery Plan, four have now exceeded their target, these being “Skills and qualifications achieved by self-employed individuals and micro businesses”, “Training Delivered to Upskill Individuals”, “Number of employees earning real living wage” and “Increased digital competency levels”. These have been captured principally through the Regeneration Department’s employability schemes such as Workways, C4W+ the City Deal Skills & Talent Project, the LEADER Project as well as through Business Support Grants and work with Business Wales.

“Jobs Created” has seen a boost towards its target of 3,000, now reaching over 86% of this, mainly due to a consolidation of figures from the recently closed round of business support funds, Communities for Work Plus, targeted business engagement and partnership work with the Job Centre Plus and Business in Focus. Further collation of figures from projects such as Pentre Awel, which was profiled relatively highly towards this target but which has only just started “on the ground”, will add to this over the coming quarters. “Business Enquiries Supported” has reached almost 75% of its target and with the newly launched Shared Prosperity Fund, should also be on profile to reach its target in the coming quarters.

Red flags are showing on “Jobs safeguarded” and “Number of construction/maintenance jobs safeguarded through delivery of energy efficiency measures” which both fall below 35% of their target. It is envisaged however that these figures will be boosted in the coming quarters from proposed and ongoing Housing and Education schemes, projects taking place within the Place and Infrastructure Department, through Shared Prosperity Fund Projects and Pentre Awel.

Progress on our Economic Recovery Plan – Action Plan



The Recovery Plan sets out our priorities for supporting Businesses, People and Place:

<p>Business:</p>	<p>Over 90% of our nearly 8,000 businesses in Carmarthenshire are micro-businesses (i.e. with fewer than 10 employees), so we need to support these businesses to maintain, upscale and grow our economy. We also have more than 10,000 self-employed people who need support to survive and thrive in business. Therefore, safeguarding our existing businesses, supporting new start-ups and growing businesses in our foundational and growth sectors to become more productive and competitive is key</p> <p><u>Digital Economic Growth</u> The £55 million Swansea Bay City Deal (SBCD) Digital Infrastructure programme will benefit residents and businesses in all parts of the Region, which includes Carmarthenshire, Neath Port Talbot, Pembrokeshire and Swansea. The programme is estimated to be worth £318m to the regional economy over the next 15 years.</p>
<p>People</p>	<p><u>Regional Learning & Skills Partnership (RLSP)</u> - Carmarthenshire is the Lead Body for the RLSP. The RLSP is leading on the delivery of the SBCD Regional Skills and Talent Programme over the next 5 years. The key aim of the programme is to deliver the skills needs of the 8 City Deal projects and to support the skills needs of the region.</p>
<p>Place</p>	<p><u>Urban, coastal and rural Carmarthenshire</u> - Throughout all the town centres, businesses are supported to make best use of digital communications to grow their market reach, turnover and footfall; with decarbonisation encouraged through low carbon and climate-resilient infrastructure, renewable energy and sustainable developments; and Welsh language and culture supported and promoted to celebrate Carmarthenshire's identity.</p> <p><u>Pentre Awel</u> part-funded by the Swansea Bay City Deal - brings together business, research, education, community healthcare and modern leisure facilities all at one prime location along the Llanelli coastline. It is the first development of its scope and size in Wales providing world-class medical research and health care delivery and supporting and encouraging people to lead active and healthy lives.</p> <p>As well as improving health and well-being, the project will create almost 2,000 jobs (750 to 950 in Zone 1), training/apprenticeship opportunities and is expected to boost the local economy by £467million over the next 15 years</p> <p><u>Rural Economy / Foundational Economy and Community Resilience</u></p> <p>The economic and policy context has changed considerably since 2013 at both Welsh and UK level, particularly in light of the UK's decision to leave the European Union, the impact of the pandemic and changes regionally</p>



BUSINESS:

- ⦿ We continued to support businesses to safeguard 143 jobs via Targeted Business engagement, Business Growth & Start Up fund, Community Bureau and Pendine Attractor Project.
- ⦿ We have secured over £4.5 million of Shared Prosperity Funding (SPF) to deliver Business Anchor projects that will see over the next two years £4.5m of third-party grant funding being made available to Carmarthenshire Business via the, Property Development Fund, Business Renewable Energy Fund and Business Growth and Start Up Fund
- ⦿ Funding has also been secured from SPF to deliver over the next two years to deliver the Sir Gâr Business Engagement Project that will see support provided to businesses to encourage inter trading, support local supply chains, support delivery of progressive procurement initiative and encouraging entrepreneurship.

- ⊙ Demand for our Business core funded Third Party Grants continues to exceed available funding. In 2022/23 both the Commercial Property Development Fund and Carmarthenshire Rural Enterprise Fund were fully committed in principle and over £400k of awards made under the Business Growth & start Up Fund
- ⊙ Conversely, EU funded services we currently provide will end this year (e.g. Workways+; Community for Work, Short Term Unemployed, Cynnydd, LEADER, etc.), but we have been awarded through SPF funding for employability / skills initiatives running up to March 2025.
- ⊙ Work was completed in March 2023 on the £4m redevelopment of Llandeilo Market Hall which will see an additional 20+ lettable commercial spaces becoming available for Carmarthenshire’s Rural businesses in 2023/24
- ! **Increasing Capital Costs / Supply Chain Issues:** Marked increases in the cost of delivering capital regeneration schemes have occurred over the past year. These increases are industry wide and are believed to have been triggered through several factors including Brexit, COVID-19 and more recently the conflict in Ukraine and resultant increases in inflation. These increases are putting pressure on what is achievable with budgets that were set at project outset. As such, the Council and third-party projects are having to be amended where possible to meet these increasing pressures. In addition, supply chain shortages are delaying programme delivery which in turn is adding further costs to already challenged schemes.
- ⊙ Throughout the pandemic we delivered *over £66 million COVID-19 Business Recovery Funds* on behalf of the Welsh Government, which provided a lifeline to businesses in what was a challenging time, enabling the businesses to safeguard jobs.

<i>Business Recovery Grants</i>	<i>£586k</i>	<i>Discretionary Grants</i>	<i>£265k</i>	<i>Non-Domestic Rates Business Grants</i>	<i>£65.1m</i>
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- ⊙ Through our Modernising Education and Housing and Highways programmes we awarded contracts to local businesses, providing skilled work opportunities in the local economy and safeguarding jobs.
- ⊙ Over 97% of the 342,000 invoices received by the Authority were paid within 30 days, retaining our best ever performance of last year despite a 15% increase in the number of invoices. Prompt payment is essential for businesses especially at a continued time of uncertainty.

Digital Economic Growth


- ⊙ **The Swansea Bay City Deal Digital Infrastructure Programme:** The Digital Programme Business Case, Board, and Governance of it was established; Access to City Deal funding for the Digital Programme together with additional public sector funding was secured across the region; A central team for the Digital Programme was also established.
- ⊙ **Our Digital Regeneration Programme:** There has been significant commercial investment in Gigabit fibre at Cross Hands, Llangennech, Burry Port, Llanelli, Carmarthen, and Llandovery; together with Superfast Cymru 2 investment has been secured to connect 3,300 of Carmarthenshire’s worst served rural premises.
- ⊙ We have trained and supported more than 330 people by improving their digital skills (one of the key areas of targeted intervention), in order they are well equipped with better employment prospects.
- ⊙ We have been working with all relevant partners and stakeholders to address issues of poor broadband connectivity and mobile coverage across the County, particularly in rural areas.
 - Of Carmarthenshire’s approximately 96,000 premises:
 - 91.2% now have access to Superfast broadband or better (above 30 megabits per second).
 - 52% now have access to Gigabit broadband (Speeds above 1000 megabits per second).
 - Carmarthenshire has also seen an increase in mobile coverage in 2021-22:
 - Coverage from all four Mobile Network Operators (MNOs): up to 65% (3% increase from 2020-21).

- Coverage from at least one MNO: up to 95% (2% increase from 2020-21).

We are working closely with the UK Government and all 4 MNOs to ensure delivery of the Shared Rural Network (SRN) programme which could contribute approximately £11 million of investment in Carmarthenshire and improve mobile coverage from all four operators across rural Carmarthenshire by the end of 2027.

We continue to work with private sector, UK Government and Welsh Government to support existing ongoing fibre deployment and to secure additional future fibre investment.

- We have continued to lead the £55 million investment in Digital Infrastructure across Carmarthenshire and the wider Swansea Bay City Region.
 - Operator engagement, lobbying and facilitation is ongoing on behalf of the region to ensure fibre and mobile deployment is accelerated and is as efficient as possible. Stakeholders within UK and Welsh Government are fully engaged, working closely with the programme team to ensure national, regional, and local connectivity projects are aligned. Telecoms providers have shown active interest in the programmes schemes and regional stakeholders remain fully committed to and engaged with the programme.
 - As a result of this work in 2021-22 the Digital Infrastructure programme secured the following significant investment to improve connectivity across the region:
 - £7.6 million public sector investment
 - £14.55 million private sector investment
 - Of this investment, Carmarthenshire has directly benefitted from:
 - £2.5 million public sector investment
 - £8.7 million private sector investment

	<p style="text-align: center;">Clear positive progress against all programme deliverables</p> <p>We engaged with external consultants (FarrPoint) to conduct a benefits realisation exercise to quantify the impact of the programme to date, and the report shows clear positive progress against all programme deliverables.</p> <p>We are re-engaging with FarrPoint to conduct another exercise to quantify further deployment of both fixed and mobile connectivity across Carmarthenshire and the region for 2022-23</p>
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- ! However competing demands and growing pressures within the public sector mean that capacity to deliver at an organisational level is increasingly challenging.
 - Staffing resources for the central programme team have been in place for over a year. A Programme Coordinator has recently been recruited to strengthen that central team.
 - All 4 Next Generation Infrastructure Managers have now been recruited across the region's local authorities. These roles act as a single point of contact to the mobile and fibre industry, the UK Government and Welsh Government. They are responsible for delivering a programme of work to encourage and streamline fibre and mobile deployment across the region and exploring the use of public sector land and assets to accelerate mobile and fibre deployment.
 - 4 x Rural connectivity support and engagement officers are now also in post at each of the local authorities across the region (as recommended by both the UK Government's Barrier Busting Handbook for Local Authorities and Welsh Government's Barrier Busting Report). They are funded by the City Deal Digital Programme to support rural communities in obtaining adequate broadband. **These roles have proven to catalyse public sector investment across Carmarthenshire, having supported residents to access £243,000 worth of Access Broadband Cymru (ABC) vouchers (2021-22) to fund/part-fund equipment and installation costs of new broadband connections for homes and businesses.**

- ⊙ We are funding a full fibre infrastructure build (FFIB) to approximately 100 regional public sector sites that do not currently have access to or plans to commercially build connectivity in the next three years.
- ⊙ A £6 million procurement of superfast broadband to rural and the hardest to reach premises across the region is currently being considered with plans being aligned to Welsh Government open market review data. This will ensure we avoid subsidising premises which the private sector intends to connect in the next 3 years. We are also awaiting details of intervention areas for UK Government’s £5 billion Project Gigabit which will fund connectivity to significant parts of rural Carmarthenshire and the Welsh Government’s future £70 million “Extending High Speed Broadband Reach in Wales” project which works to complement Project Gigabit. We are engaged with both Governments to ensure that our £6million funding for rural interventions is aligned to their proposals, working in coordination and collaboration to ensure public sector investment in Carmarthenshire has maximum impact.
- ⊙ A regional portfolio of opportunities has been developed to identify potential new interventions and investments in Digital technologies across key sectors. This will be presented to local and regional leadership in the latter part of 2023.


PEOPLE:

- ⊙ The Minister for Economy, Vaughan Gething MS officially launched the Employment and Skills Plan 2022-25, acknowledging the collaboration and co-production that that had taken place to bring together the ambitious plan for the region. The main goal of the plan is to identify employment and skills priorities over short, medium and long-term periods to develop the social and economic potential of the South West Wales regional economy and will now help inform Welsh Government decisions on funding for further education and work-based learning.
- ⊙ The Regional Learning and Skills Partnership’s Skills and Talent programme moved another step forward in helping thousands of local students prepare for upcoming job opportunities across the region. The RLSP has approved 12 pilot applications which will help future proof the regions workforce. Spread geographically across the Swansea Bay City Region the 12 newly approved pilot projects will hope to maximise prospects for many local people and create job security for future generations to come by ensuring they have the training requirements they need to match their aspirations.



- ⊙ The RLSP along with the private sector chairs worked together to launch new look specific sector Careers Guide booklet for learners. The booklet will support learners in getting their dream career or boosting their career plans. [A guide to careers Digital English - Flip PDF | FlipBuilder](#)
- ⊙ Our dedicated employability team have worked with both short term and long-term unemployed individuals in Carmarthenshire to support them into sustainable employment opportunities.
- ⊙ During the last year we have collaboratively, with the RLSP, successfully delivered *six job fairs* in each of the primary towns, to support sectors experiencing acute recruitment challenges.

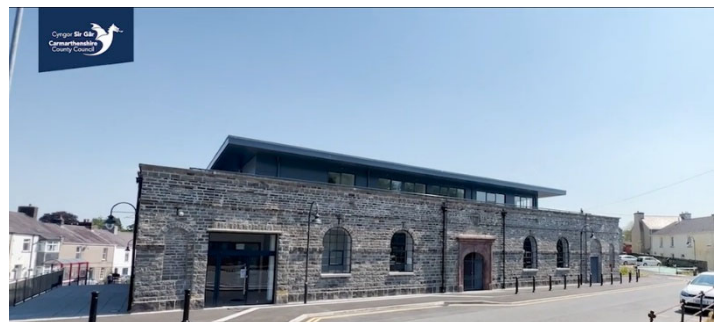
- ⦿ During 2022/23 we helped 759 people into volunteering (the year before it was 927). Post pandemic, the team has identified consistently across programmes that public attitudes to volunteering has changed and people are now more reluctant to volunteer their time. We are addressing this via a specific Volunteering project under the Shared Prosperity Fund and we are working closely with CAVS to increase numbers going forward.
- ⦿ The Skills and Talent programme moved another step forward with 12 pilot applications approved which will help thousands of local students prepare for upcoming job opportunities across the region. With 12 of the pilot projects now in delivery the Skills and Talent programme is working towards:
 - delivering at least 2,200 additional skills
 - supporting around 14,000 individuals with higher level (between 2-8) skills within 10 years.
 - create at least 3,000 new apprenticeship opportunities, to include level 3 to Degree apprenticeships

	<p><u>Audit Wales – A Missed Opportunity – Social Enterprise (December 2022)</u> This is a National Report</p>
<ul style="list-style-type: none"> • We have prepared a strategic action plan on how we as a County engage with Social Enterprises – we have consulted with Cwmpas and taken on board their recommendations. • Once Shared Prosperity Fund applications have been decided upon, we will have additional capacity to address the recommendations of the Audit Wales report 	

PLACE:

Urban, coastal and rural Carmarthenshire

- ⦿ Our Recovery Plans for our three primary towns (Carmarthen, Llanelli and Ammanford) were bespoke to the town and set out the impact that COVID-19 had on the town centres in terms of loss of spending, increased vacancy rates and decline in footfall. In developing the Plans, we worked closely with key members of the towns stakeholders. The Plans highlighted key issues and opportunities and provided a delivery framework of interventions specific to the individual town centres. These Plans continue to be the basis for which activity is shaped within the primary town centres. We have developed funding initiatives utilising UK Government and Welsh Government funding to take forward actions held within the Plans while also providing support for third party applicants.
- ⦿ Transforming Towns funding provided to the South West Wales Region is being utilised to directly deliver strategic redevelopment such as the former YMCA building and Market Street North. We have utilised Transforming Towns placemaking funding to deliver green infrastructure initiatives including the green wall at Llanelli Library and green and blue infrastructure at Carregamman Car Park. This support is also available to third party applicants to bring vacant commercial space back business use within the primary town centres.
- ⦿ Alongside the three main town centres, we delivered a programme of investment to support the growth of our 10 rural market towns. Bespoke plans were developed to benefit the town and surrounding areas of Cross Hands, Cwmaman, Kidwelly, Laugharne, Llandeilo, Llandovery, Llanybydder, Newcastle Emlyn, St Clears and Whitland.



- ⦿ WIFI provision has been made available within most of our town centres. 16 businesses are being supported to pilot IOT technology to see how their businesses can benefit from data such as air quality monitoring, fridge sensors and footfall counters.
- ⦿ We have secured over £3.5 million of Shared Prosperity Funding to deliver the Place Anchor projects which will include £2.6 million of directly delivered projects within the primary and secondary towns. £900,000 of funding will be made available to third parties through the Vacant Property Fund and Events Fund specifically aimed at the primary town centres.
- ⦿ The Pendine attractor project has been completed which aims to maximises Pendine’s heritage and its natural assets in order to drive forward the resort’s future economic regeneration. The project received funding of £3m through the European Regional Development Fund (ERDF) as part of the Welsh Government’s Tourism Attractor Destination Scheme; £1.5m from Visit Wales Targeted Match Funding from Welsh Government; £128,000 from the RDP Funded Tourism Amenity Investment Fund to fund the sand sport area, and £984,000 from the Welsh Government Capital Stimulus Fund. The balance is match funded by Carmarthenshire County Council. Pendine attractor comprises of three individual projects:

- Y Caban accommodation is a brand new 14 room, 43 bed accommodation that has been constructed using sustainable building technologies. Overlooking the beach, Y Caban facility also includes a restaurant and caters for the walking holiday and outdoor sports adventure market as well as those seeking a coastal experience. The accommodation has an overall rating of 9.6/10 from customers which is among the best in Wales.



- An Adventure playground with an events area, exhibition esplanade offering platforms to host events; a beach sand sports area; improved car parking facilities and the Dune Gardens providing seating and interpretation trails.
- Museum of Land Speed, opening end of May 2023, is an exhibition space displaying motor cars and associated land speed memorabilia. Interactive zones will be located throughout the museum allowing visitors to engage, listen and learn about stories of Pendine and land speed records.



- ⦿ UK Levelling Up Funding is enabling us to deliver Carmarthen Hwb. We are progressing at pace with plans to deliver the £18.5m (additional £3.5m match funding from our Capital programme) project at the former Debenhams shop. It is being repurposed into a Hwb centre that will bring together a range of health, well-being, learning and cultural services. Our Customer Service Centre was also relocated to the Hwb.

Pentre Awel

Pentre Awel has taken a significant leap forward during the 2022/23 reporting period, reaching key procurement, design and construction milestones. Considerable resource and activity has been directed towards Zone 1 with works progressing at pace, whilst scoping and early concept design work is underway on Pentre Awel's other developable Zones.

- **Zone 1** benefits from £96m of public sector investment to develop and co-locate new leisure, health, business, education and research facilities. An extensive pre-construction programme was undertaken during 2022/23 which encompassed key planning approvals; ground investigation work, ecology surveys, vegetation clearance and reptile translocation over the summer months; enabling works from October 2022 and market / supply chain engagement on over 40 work packages, from groundworks, steel frame to carpentry and flooring.
- Following unanimous approval at Cabinet and Full Council in January 2023, the Council and Bouygues (BYUK) entered into a construction contract in February 2023. A ground-breaking event was held on 6th March 2023 to formally mark the start of works onsite, attended by the Secretary of State for Wales and local and regional partners/stakeholders.
- Important socio-economic outputs are being realised during the pre-construction and construction stages through BYUK's community benefits programme, supporting local schools, organisations, businesses and labour pool:
 - Targeted Recruitment and Training - 4,680 person weeks of recruitment and training will be delivered with the aim of maximising local opportunities for apprenticeships, trainees/work experience and target groups including NEETS, economically inactive and long-term unemployed. Monthly 'Employment Hubs' have been established which allow local employability agencies to be able to refer potential candidates to the project.
 - Local supply chain - a range of local subcontractors and suppliers have been appointed or engaged on the project to date including Shufflebottom, Gavin Griffiths, Dyfed Steels, Dyfed Recycling, Owens and Oil4Wales. Further 'Meet the Contractor/Subcontractor' events will be arranged building on the successful Meet the Buyer event at Parc y Scarlets in 2022
 - Education - there has been extensive engagement with over 1,000 local primary and secondary school pupils via special assemblies, build challenges, construction careers sessions and student ambassador scheme. Over 30+ hours of STEM engagement has been achieved to date.
 - Community – c. 12 local residents will have the opportunity to participate in project's Community Ambassador Programme. In addition, a Meet the Contractor event held at Morfa Social Club to engage the local community with around 50 residents in attendance.
- An 89 week construction programme is now underway. Sectional completion of the education facilities is targeted for September 2024 with full completion due October 2024.



- ⦿ Other key achievements and milestones for the Pentre Awel project in 2022/23 include:
 - Working with Hywel Dda University Health Board to secure c. £1.5m of charitable funding for the hydrotherapy pool at Pentre Awel.
 - Development of a Welsh Language Impact Assessment and Action Plan which considers the use and promotion of Welsh language and culture across all elements of Pentre Awel – leisure, business, education, assisted living, communications and procurement. The draft was shared with the Welsh Language Strategic Forum in February 2023.
 - A range of Further Education (FE) and Higher Education (HE) institutions have been engaged in a workforce planning exercise to map out projected job roles at Pentre Awel against current education and training provision across the region. This will help identify any skills gaps and facilitate the planning and delivery of the education function.
 - Scoping and appraisal on **Zone 2** is underway looking at a nursing home and extra care facility.
 - Design development of **Zone 3** – initial concept designs for up to 144 units of assisted living accommodation have been produced comprising a mix of one and two bedded apartments and three bed bungalows.
- ! As with all similar projects a key challenge or risk will be to ensure that all tenanted areas of the facility are fully let in advance of or as soon as practicable after opening.

Rural Economy / Foundational Economy and Community Resilience

- ⦿ The Cabinet unanimously resolved that the County Farm Estate be retained and managed under the current policy whilst rationalising and considering development opportunities as they arise.
 - A new Rural Estate Plan will be drafted over the next 12 months to highlight the extent and performance of the current portfolio, together with the key issues and future strategy of the Estate to enable the Council to maximise the opportunities available to support its well-being objectives.
 - We will also continue to engage with the Climate Change & Nature Emergency Advisory Panel and the Rural Affairs Advisory Panel to consider their views in finalising the Rural Estate Plan.
- ⦿ We have delivered regeneration initiatives that focus on the development of the rural market towns in the County via projects and initiatives such as the 10 Towns capital fund, Rural Employment Space Joint Venture, Laugharne Car Park & Llandeilo Market Hall.
 - Construction has reached practical completion stage on the Llandeilo Market Hall project.
 - Ten Towns Growth plans have been completed for all the ten towns.
 - Growth plan teams continue to work on the submission of their detailed project applications for the £1m capital Recovery grants pot having submitted Expressions of Interest previously with the exception of Llandovery who have submitted their detailed application for consideration.
 - Joint venture agreement has been signed with Welsh Government to assist with the delivery of the rural employment space initiative and Welsh government have engaged design consultants to work up detailed designs for the first project at Beechwood 2.
- ⦿ Through our housing investment programmes we have invested over £20million into our communities developing over a 100 new homes and investing in our existing stock. These programmes provide sustained periods of trade and benefit to local contractors and builders. They create more jobs and training opportunities in our communities directly supporting the actions in our Economic Recovery Plan.



100% Sir Gâr

100% Sir Gâr was developed during the COVID-19 pandemic as a virtual shop window on the council's Discover Carmarthenshire website, as a way of supporting local businesses to recover from a long period of lockdown and restrictions on retail.

Following on from the success of the 100% Sir Gâr platform, Economic Development Staff have facilitated seasonal Pop-Up shop events across the County's primary towns as well as opportunities to a space at the Urdd Eisteddfod which was hosted in Carmarthenshire.

The Pop-up shop events provided an opportunity for Carmarthenshire based businesses to showcase their produce and create a new marketplace for locally based businesses to gain new customers and increase income opportunities. It was also an opportunity to raise the visibility of the Welsh language on the high street by use of bilingual marketing.

To date over 200 businesses have registered on the digital platform with more than 40 business having attended a 100% Sir Gâr pop up event.



One of the businesses who have benefitted from the development of the 100% Sir Gar initiative is Cwyr Cain.

Cwyr Cain homemade candles and fragrance boutique came about following a complete career change for business partners Carys Mai Lewis a Rhian Angharad Davies-Belcher.

Following a training day on to how to make candles and homemade fragrance products, the idea came to venture into business as a partnership.

Through the support and assistance of 100% Sir Gâr, this new business has benefitted from opportunities to promote and sell their Welsh/bilingual products at nearby locations and learn how to improve and develop their business' shop window. Being part of the Sir Gâr platform has also ensured a wider audience reach which both have noted to be of benefit to their business.

Identified areas for improvement

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A	Business		
1	We will continue to provide support to businesses through grant aid and highlighting procurement opportunities to local businesses in Carmarthenshire.		
2	Provide a coordinated network of business support to start up and established businesses including self-employed and micro businesses. This will include business engagement, retaining an up-to-date list of businesses in county, linking businesses with funding opportunities, provide advice and information and encouraging entrepreneurship ^{3a8}	March 2025	Mike Bull
	Digital Economic Growth		
3	Lead and deliver the £55 million investment in Digital Infrastructure across the Swansea Bay City Region (Carmarthenshire, Pembrokeshire, Neath Port Talbot and Swansea) ^{3a43}	March 2024	Gareth Jones
B	People		
1	The Regional Learning and Skills Partnership (RLSP) will continue to work with employers across the region to ensure that the RLSP inform Welsh Government what skills are required in the region and where WG funding needs to be channelled.		
	Deliver the £30million Skills and Talent Programme to create a skilled workforce for the future, developing opportunities as part of the work of the Regional Learning and Skills Partnership ^{3a25}	March 2025	Jane Lewis
	Provide support through Employability programmes, identifying key training and skills opportunities through engagement with businesses & identifying key skills required ^{3a27}	March 2025	Jane Lewis
2	We will continue to review and monitor the delivery of the Shared Prosperity Fund, ensuring that the programme is on track		
C	Place		
1	In Llanelli, Carmarthen and Ammanford we will deliver the masterplan actions and continue to support and develop new initiatives and projects through direct delivery and by supporting third parties with available sources of funding. <i>Regen. Service Delivery Plan 3a1+3+4</i>	March 2025	Tess Peregrine
2	Support the delivery of the Councils Strategic Economic Objectives by the determination of major planning applications within agreed timescales. Vision 61.	80%	Hugh Towns
3	Adoption of the Revised Local Development Plan in accordance with the Delivery Agreement.	Dec 2024	Ian Llewelyn
4	To implement the adopted LDP and monitor its success or otherwise against its identified delivery measures ensuring policies, procedures and practices are being adhered to.	April 2024	Ian Llewelyn
5	Support the delivery of the Council's Housing Regeneration and Development Delivery Plan, supporting the delivery of over 2,000 additional homes across the County over the next 5 years, through acquiring land and buildings identified in the Draft Housing Regeneration and Development Delivery Plan, together with any other land and/or buildings that would add value to the Council's Housing and Regeneration priorities and aspirations.	March 2025	Peter Edwards

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	<u>Pentre Awel</u>		
6	To ensure that all tenanted areas at Pentre Awel (Zone 1) are fully let in advance of/ or as soon as practicable after opening.	Oct 2024	Sharon Burford
7	Deliver on the Pentre Awel Welsh Language Action Plan recognising the potentially impacts Pentre Awel could have on the Welsh Language. ^{3c2}	2027	Sharon Burford
8	Through Pentre Awel delivery meet the objectives set out within the City Deal business Case covering, job creation, education courses to be delivered and projected health impact. This includes creating c.1800 jobs. ^{3a42}	2027	Sharon Burford
9	Pentre Awel Zone 1 to include a new leisure centre and aquatics complex. ^{3e2}	October 2024	Sharon Burford
10	Support and encourage people to lead active and healthy lives, ensure supply chain opportunities for local businesses, and local recruitment. ^{5f1}	March 2024	Sharon Burford/ Mike Bull/ Rhian Phillip
11	Focus on the further development of the Foundational Economy sector within Carmarthenshire whilst supporting the principles of the Circular Economy.	March 2024	Rhian Phillips

Governance Arrangements

Regeneration Delivery Team (RDT) continues to coordinate development and delivery of actions aligned to our economic recovery and delivery plan (ERP) and an overarching advisory group, comprising key private sector industry leaders, continues to provide advisory support.

Three primary town centre task force / forum groups continue to oversee and take responsibility for the delivery of their respective Recovery Master-plans.

Ten growth plan teams continue to oversee and take responsibility for the delivery of their respective town growth plans.

3b - Thematic Priority - Decarbonisation and Nature Emergency

We have significant environmental challenges to address

We have a strong organisational commitment to carbon reduction and were the first local authority in Wales to declare a climate emergency, publish an action plan and report annually against progress made within the plan. Since 2016/17 to 2021/22 we have reduced our carbon emissions by nearly a third (-31.7%) (-8,418 tCO₂e). This is strong progress in the pathway to meeting our commitment to Welsh Government's ambition for net zero Welsh public sector by 2030 | Legal commitment to achieve a net zero Wales by 2050. We are also committed to playing our part in achieving the wider public sector obligation to become net zero by 2050 and our progress in achieving significant reductions to date in our own emissions plays an important part in achieving that wider obligation.

We are proactively working with national government, public, private and third sectors to mitigate against the impacts of climate change through for instance the WLGA Climate Change Strategy Panel and in leading the commercial and industrial workstream of the regional and local energy action plans. While significant early progress has been made, innovative work to develop carbon trajectories has been developed this year which will assist us in targeting activity to meet the more challenging circa 60% residual carbon savings. In 2022, we became one of a few authorities to declare a nature emergency and convene a cross party climate change and nature advisory panel (CCNEAP) recognising the close relationship between the two areas of work. Work to deliver actions and report on the delivery of the Environment Act plan is progressing well, of the 38 actions, 26 are progressing well, and 12 have been completed and we are moving to review the content of the plan with the advice of the CCNEP, to reflect the declaration of the nature emergency.

We are making a difference to many communities with our flood risk analysis and business case developments works, we have a better understanding of risks in many communities. All new developments must have sustainable drainage which is managing flooding for both new developments and the surrounding community.

Why this is important?

- ⦿ The Natural Environment is a core component of sustainable development. The Council has already declared its commitment to addressing the climate and nature emergencies and will continue on its route towards becoming a Net Zero Carbon Local Authority by 2030 and addressing the issues that are driving a decline in our biodiversity and support nature recovery.
- ⦿ **Route Towards becoming a Net Zero Carbon Local Authority by 2030**
- ⦿ A biodiverse natural environment, with healthy functioning ecosystems, supports social, economic and ecological resilience. Carmarthenshire's natural environment is the natural resource on which much of our economy is based – *tourism, farming, forestry, and renewable energy*. It is a major factor that attracts people, both young and older to live, work and visit the county, bringing inward investment with them.
- ⦿ The *conservation and enhancement of biodiversity* is vital in our response to climate change and key ecosystem services such as food, flood management, pollination, clean air and water.



Success Measures / Explaining the Results

The table below shows the overall population indicators and performance measures which will be monitored for the Decarbonisation and Nature Emergency thematic priority.

Population Indicators in the main are publicly available data that have been identified to develop an understanding of trends and Carmarthenshire’s position relative to the other local authorities in Wales. Through our well-being objectives the Council has an important role to play in making progress against these indicators, however, it should be noted that these are not solely indicative of the Council’s performance and will be influenced by many external factors.

Performance Measures are inclusive of statutory returns, internal Council measures and consultation findings that we utilise to measure and monitor performance on a regular basis. These are the direct responsibility of the Council.

Population Indicators		
Indicator	Trend	Explaining the Data
Capacity of Renewable Energy Equipment Installed (MW)		<p>Capacity is Increasing as a Result of the Increasing Number of Projects in the County</p> <p><i>The trendline adjacent covers the period 2016 to 2020 and shows an increasing trend.</i></p> <p>Carmarthenshire is one of the most proactive counties in Wales in terms of investment in low carbon energy projects. This is positive and substantiates the forward-thinking approach that the county adopts with regards to addressing the threats posed by the climate and nature emergencies.</p> <p>The most recent data for 2020 indicates that there were a total of 6,439 projects in Carmarthenshire generating 321MW of energy. This is the third highest level in Wales and is an increase on figures for 2019.</p>
No. of Properties (Homes & Businesses) at risk of flooding	N/A	<p>Over 15,000 Business and Homes are at Risk from either River, Tidal or Surface Water Flooding</p> <p><i>There is no trendline available as previous data collected in 2014 is not directly comparable with the most recent data for 2019.</i></p> <p>Flooding is always a concern in Carmarthenshire, and according to Natural Resources Wales (2019), over 5,500 of our properties are at risk of river flooding, over 2,600 at risk of tidal flooding and just under 7,000 at risk of surface water flooding.</p> <p>The increasing threat of the climate and nature emergencies places greater emphasis on the need for suitable and proportionate flood defences to protect those at greatest risk.</p> <p>Through the Council’s Flood & Water Management Act and Shoreline Management Plan a number of interventions have been completed, including the installation of new defences and upgrades made to existing defences.</p>

Performance Measure			
The Climate Emergency is Being Addressed Locally	2022	2023	The largest proportion of respondents to a residents' consultation indicated 'neither' when asked whether the climate emergency is being addressed locally. Further analysis indicates that with the exception of those that answered 'neither', more people disagreed than agreed. This possibly suggests that people are unaware of any measures put in place to address what is one of the most pressing issues of our time.
	-0.1	TBC	



We generated

1,059,364 kWh of renewable energy during 2020/21

(increased from 997,480 kWh in the previous year)

The Council's Total Energy Consumption (kWh)



increased/decreased by **???**%

from 67,694,145kWh in 2021/22 to **???** kWh in 2022/23

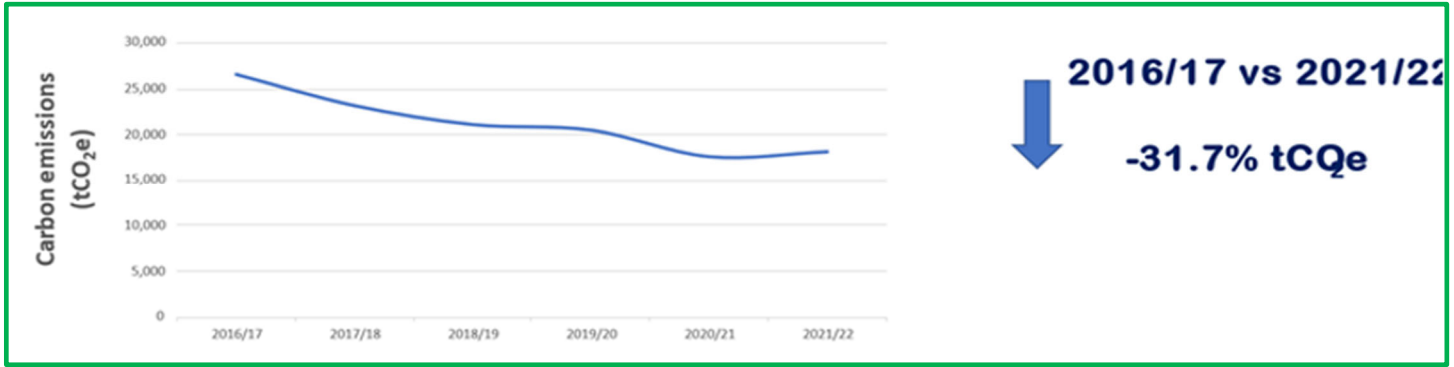
A breakdown of the Council's Energy Consumption						
	2019/20	2020/21	2021/22	2022/23	2021/22 vs 2022/23	
					Progress	% change
Non-Domestic Buildings						
Consumption (kWh)	66,407,242	59,808,497	64,095,021	TBD		
Carbon Emissions (tCO2e)	14,443	12,581	13,026	TBD		
Street Lighting						
Consumption (kWh)	3,925,149	3,875,843	3,599,124	3,594,185	-4,939	-0.14%
Carbon Emissions (tCO2e)	1,088	981	832	759	-73	-8.77
Fleet Mileage						
Mileage (Miles)	5,154,668	4,427,070	4,262,681	4,496,754	+ 234,073	+ 5.49%
Diesel Used (litres)	1,419,336	1,267,437	1,320,551	1,327,545	+ 6,994	+ 5.28%
Carbon Emissions (tCO2e)	3,814	3,407	3,573	3,584	+ 11	+ 3.08%
Business Mileage						
Mileage (Miles)	3,971,513	2,251,986	2,511,091	2,775,432	+264,341	+10.53%
Carbon Emissions (tCO2e)	1,132	621	693	762	+69	+9.96%
TOTAL						
Consumption (kWh)	70,332,391	63,684,340	67,694,145	TBD		
Mileage (miles)	9,126,181	6,679,056	6,773,772	TBD		
Carbon Footprint (tCO2e)	20,477	17,590	18,124	TBD		
Note:* This figure has been updated to correct for incorrect mileage entries						

Significant reductions were reported for 2020/21 which were largely attributable to COVID-19. Whilst year-on-year emissions increased in 2021/22, and further increased in 2022/23, these have not returned to pre COVID-19 levels.

Figures for Non-Domestic Buildings will be provided after receipt & verification of data from our energy suppliers. This information unlikely to be available until August 2023, in time for Welsh Government's deadline of 04/09/23 for reporting 2022/23 carbon emissions.

Non-Domestic Buildings represent ~70% of our reported emissions.

Our track record of carbon emission reduction



Since 2016/17 to 2021/22 we have reduced our carbon emissions by nearly a third (-31.7%) (-8,418 tCO₂e).

Progress in 2022/23

Net Zero Carbon (NZC) Local Authority by 2030

- ⦿ Climate and Nature Emergency Advisory Panel have hosted 4 meetings.
- ⦿ We have established an Officer Decarbonisation Steering Group to enable Decarbonisation to be embedded across all services to be proposed in new Decarbonisation / Net Zero Carbon (NZC) Plan.
- ⦿ We recognise the need for the focus to be authority wide in order to be make substantial progress towards achieving our goals for a Net Zero Authority.
- ⦿ Transformation Steering Group: NZC is now to be brought under the umbrella of the new Transformation Programme and there will be a workstream dedicated to this key corporate priority. Quarterly progress updates are reported to Transformation Board.

	Assurance and Risk Assessment Progress Update – Carbon Reduction (September 2022)
<p>Overall finding <i>The Council demonstrates a strong organisational commitment to carbon reduction and has a published action plan, but this plan is not costed and does not identify the funding required to deliver all the activity within the plan.</i></p>	
<p>Audit Wales Recommendation <i>In order to meet its net zero ambition, the Council needs to fully cost its action plan and ensure that it is aligned with its Medium-Term Financial Plan</i></p>	<p>The Council’s Action Plan Response <i>The Council proposes to fully cost its action plan and ensure that it is aligned with its Medium-Term Financial Plan by April 2023.</i></p>
<p>Progress update</p> <ul style="list-style-type: none"> • This is the single Recommendation that the Council received from Audit Wales following publication of their report ‘Public Sector Readiness for Net Zero Carbon by 2030’ (July 2022). • In the absence of an all Wales costing methodology the Council has draft costing ESTIMATES for its net zero plan working on a basis similar to another Local Authority in the SBCR [Swansea Bay City Region]. • That estimation is however recognised to be subject to a wide degree of tolerance and we are working to produce robust £ costings by adopting the following approach: <ol style="list-style-type: none"> 1. Developing carbon reduction trajectories to produce various scenarios regarding our likely residual carbon emissions in 2030. 	

2. To estimate the corresponding £ spend to deliver carbon reductions, seeking technical support from Local Partnerships (via Welsh Government Energy Service) to develop a consistent methodology for the four SW Wales local authorities, and potentially all Welsh public bodies.

The Council demonstrates a strong organisational commitment to carbon reduction and was the first local authority in Wales to publish net zero action plan and has reported annually against the plan. In the absence of guidance on a cost model the plan and annual updates have not indicated the total cost of the plan to meet the Council's net zero objective. In 2023 the council has developed methodology for estimating the cost of meeting the Council's net zero target by 2030. The model requires further refinement to provide consistency of approach across local authorities in Wales. The authority is pressing the Welsh Government for guidance while working with partners in the SBCR to develop the model.

The progress and approach as outlined above is to be commended but the scale of the spend required to achieve Net Zero Carbon is significant and an area of concern.

- ⦿ ['Walk the Global Walk'](#) is a three-year international project which focuses on mobilising young people in support of the United Nations Sustainable Development Goals (SDGs). We are working in partnership with Dolen Cymru Lesotho, supporting 15 schools with a focus on climate action. Pupil ambassadors raise awareness of climate change, lead actions in their communities and then come together to share and celebrate their work with decision makers in the annual Global Walk.
- ⦿ We are leading in the public sector with our commitment to ensure Carmarthenshire plays its part in meeting climate change commitments. In order to meet our target of Net Zero Carbon by 2030, substantial reductions in energy consumption and renewables generation are needed across our estate. Following multiple detailed site visits, in-depth data analysis and discussions with occupants of the buildings in scope, we have implemented extensive Energy Conservation Measures (ECMs) across our facilities.
“[Phase 1](#) has been completed and projected to save £315,726 and 675 tonnes of carbon equivalent (tCO₂e) each year – these savings being guaranteed by Ameresco under an Energy Performance Contract.

Working with Ameresco has allowed us to accelerate the roll-out of our energy efficiency programme in a more comprehensive manner and at a greater pace than could be achieved using limited in-house resources. We look forward to developing further phases to help us become a net zero carbon local authority by 2030.”
- ⦿ ‘Smart’ and Sub-metering technology:
Accurate and timely data is critical for planning, monitoring and reporting progress towards becoming a net zero carbon local authority. As our non-domestic buildings account for 70% of our reported carbon emissions, we are extending the coverage of ‘smart’ and sub-metering technology for electricity and gas (plus water) to ensure timely capture of consumption data. We are installing smart and sub metering technology for electricity, gas and water to ensure timely capture of consumption data.
 - Gas Metering: We have installed meters at all sites to be retained.
Day+1 Half Hourly (HH) data flowing from 209 meters including all the 197 supplies at sites to be retained.
 - Electricity Metering: We have installed meters at 55% of sites to be retained.
Day+1 HH data flowing from meters associated with 313 of 574 known supplies.
Works are progressing via a collaboration between our distribution network operator, National Grid (formerly Western Power Distribution) and our electricity supplier EDF Energy. Whilst progress had been delayed due to EDF staffing issues, a surge in electricity meter upgrades is now underway.
 - ! Water Metering: We have installed 1% of meters.

Day+1 Quarter Hourly (QH) data flowing from 4 of 336 known supplies.

Preliminary work is underway with Dŵr Cymru / Welsh Water to confirm current meter location.

Staff capacity constraints are delaying our roll-out of water data loggers until the completion of the electricity meter upgrade programme.

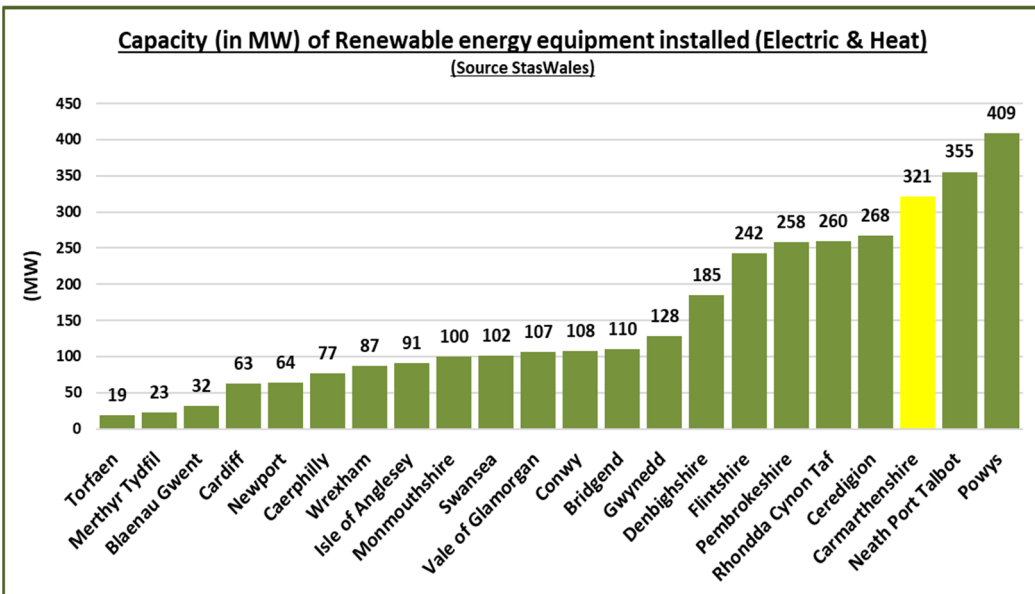
- ⦿ Half Hourly and Quarter Hourly data flowing from these advanced meters are imported daily into our SystemsLink energy management software system to provide enhanced data accuracy that will enable us to better identify consumption and carbon saving opportunities in of our non-domestic buildings and street lighting infrastructure.
- ⦿ Waste Services have implemented the first three electric 26t Refuse collection vehicles and are now part of our front line refuse collection fleet. We are not on target to receive 33 ULEV vehicles by 2024, as it transpires through market engagement in readiness of the procurement process for the new vehicles required to role out the second phase of the waste strategy known as the kerbside sort, it has come apparent there is a delay in the procurement lead times.
- ⦿ We recognise the need for the focus to be authority wide in order to be make substantial progress towards achieving our goals for a Net Zero Authority.

Capacity (in MW) of renewable energy equipment installed - National Well-being Indicator 12.



The recently Welsh Government published data shows that Carmarthenshire has the 3rd highest Capacity (in MW) of Renewable energy equipment installed (Electric & Heat) at 321 MW and 2nd highest number of projects at 6,439 (1st Powys - 7,384)

	Number of Projects	Electrical Capacity (MWe)	Heat Capacity (MWth)
Anaerobic Digestion	2	1	0
Biomass	508	0	45
Energy from Waste	0	0	0
Biomass Electricity and Combined Heat and Power	0	0	0
Heat Pump	1007	0	11
Hydropower	14	6	0
Landfill Gas	1	2	0
Nuclear	0	0	0
Offshore Wind	0	0	0
Onshore Wind	113	145	0
Sewage Gas	0	0	0
Solar PV	4491	110	0
Solar Thermal	303	0	1
Total	6439	264	57



Promoting affordable warmth and decarbonising our housing stock

- Our aim is to make all our homes energy efficient and achieve a minimum Band C energy performance rating as quickly as possible. Over 30% of our homes have already achieved this standard. Future investment in our existing homes will be based on using a Fabric First approach that improves the thermal performance of our homes and introducing non fossil fuel heating systems. This approach will promote affordable warmth for our tenants.
- Our new build Council homes embrace decarbonisation. Our homes are energy efficient, well insulated and have the latest innovative technologies and support the Council’s Net Zero Carbon principles. They help

reduce our carbon emissions by on average 70% and create affordable warmth for tenants growing the green economy and creating sustainable communities.

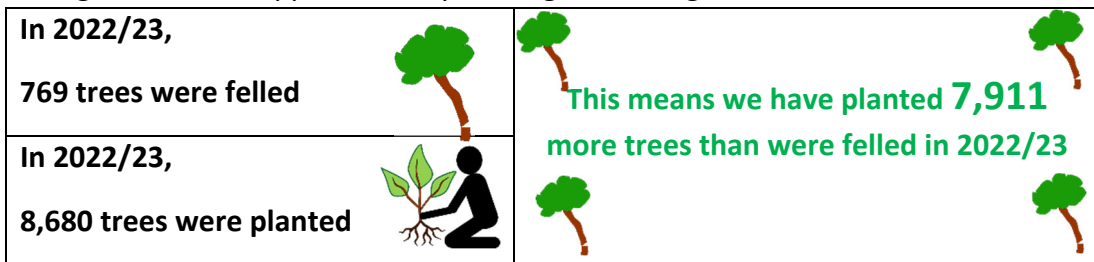
- Five potential priority sites have been identified for potential renewable energy development. We are working in collaboration with National Grid as part of the Carmarthenshire Local Area Energy Plan process with the aim of securing funding from Ofgem to enhance the local Grid.

Nature Emergency

- A nature emergency has been declared by Welsh Government and we have a Climate Change and Nature Emergency Advisory Panel to address this issue.

We are delivering several projects to ensure nature recovery:

- Adopted 21 sites on our estate to pilot a new way of Managing Land for Pollinators
- We have created a new wildlife garden areas at Trinity Saint David,
- Enhancement of a number of wildlife habitats in this area, ponds, grassland and woodland planting at Kidwelly Quay area
- We have been tree planting and creating a new access on our land at Tregib Sports field to enhance access to the woodland Trust Reserve
- We have a Service Level Agreement with National Botanic Garden of Wales. This enables us to work with a multi-disciplinary team at the National Botanic Garden of Wales and to benefit from their facilities for training and events. We have delivered our first event with Public Sector Bodies to encourage new LP4 N applications by hosting as training session.



- Tree Nursery Plans at our Day Centres - Plans have been put together by the Council’s Conservation team, with the help of the Botanic Gardens, for a Tree Nursery and wildlife friendly grounds to be developed in Johnstown Day Centre. With financial support from ‘Places for Nature’ funding scheme, the garden will include an accessible outdoor growing area and sensory garden, a woodland garden, a bog garden, meadow areas and an orchard. Although the project is taking place at the Johnstown centre, it will involve all day services through the collecting and planting of native seeds. There are also plans for a similar project to take place at Manor Road Day Centre. Not only will the garden improve the biodiversity of the area, but it will also provide a safe and accessible space for all to enjoy.

- Tree Planting - To help improve the County’s environment and increase biodiversity, the Council’s Rural Conservation Team and Property Department arranged the planting of over 8,000 native broadleaved trees to create 4.5 hectares of new woodland on Council owned land at Tregib (Llandeilo), Pendre (Kidwelly) and Maesdewi (Llandybie). Community planting days, including a day for pupils from Llandybie Primary School, were held at two of the locations.
As trees grow and photosynthesise, they will extract carbon emissions from the atmosphere. These new woodlands will provide new habitats for wildlife and thus contribute to addressing the nature emergency and become places where people can enjoy nature.

As a result of needing to re-position the active travel route which runs between Lower St Clears and St Clears, CCC purchased a 10-acre field. Active Travel have installed a new path, away from the river and the remaining land is now being managed for nature conservation. A scrape (shallow water body) has been created, 150 tree planting with ENRAW and Woodland Trust support, and we are re-introducing grazing of the flood plain meadow. In time we intend to propose to NRW that this area be designated as new Local Nature reserve.

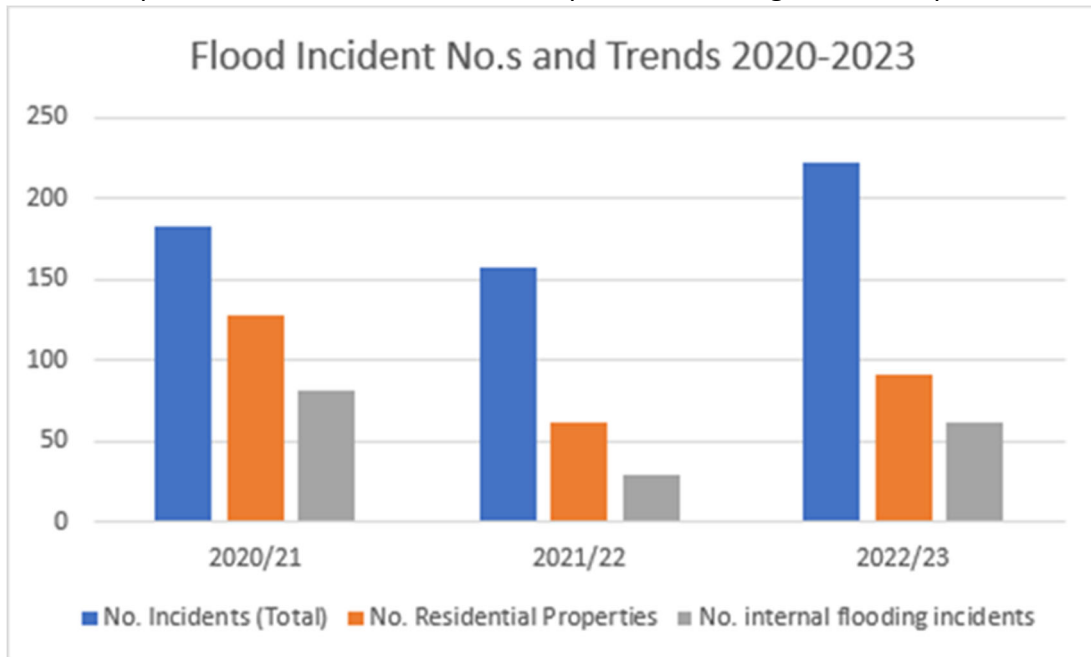


Tregib Sports Field and Grazing land - with Local Places for Nature, and some ENRAW grant aid we have planted individual and small groups of trees on the sports field, and we have used Glas Tir Woodland creation grant to plant 2.5ha woodland on land that was previously grazed. The more species rich grassland will be managed as a meadow. The new woodland planting links with the Woodland Trust’s Coed Tregib reserve, extending this woodland area, and with the grant aid we are providing an off-road path and a new foot bridge to improve access from Ffairfach to this reserve. Some of this path is suitable for mobility scooters, providing much needed access to the countryside for those with restricted mobility.

- ⦿ **Pollinators** - Over many years, across Britain, there has been a huge decline in insects which pollinate wildflowers and crops, also known as pollinators. The Council is currently is looking at ways of managing grassland that will make it both richer in wildflowers and more attractive to pollinators. Simply by cutting less frequently, flowers that are already growing in the grass can flower and also support insects. There is no need to sow wildflower seed. Last summer, the Council experimented with this new approach and it was well received by residents who enjoyed seeing the flower rich grasslands that appeared.

Flood risk management

- ⦿ While there has been no significant flooding events this year, we are getting better at collating data. As such numbers are up. In 2022/23 we received 223 reports of flooding incidents up from 158 in 2021/22.

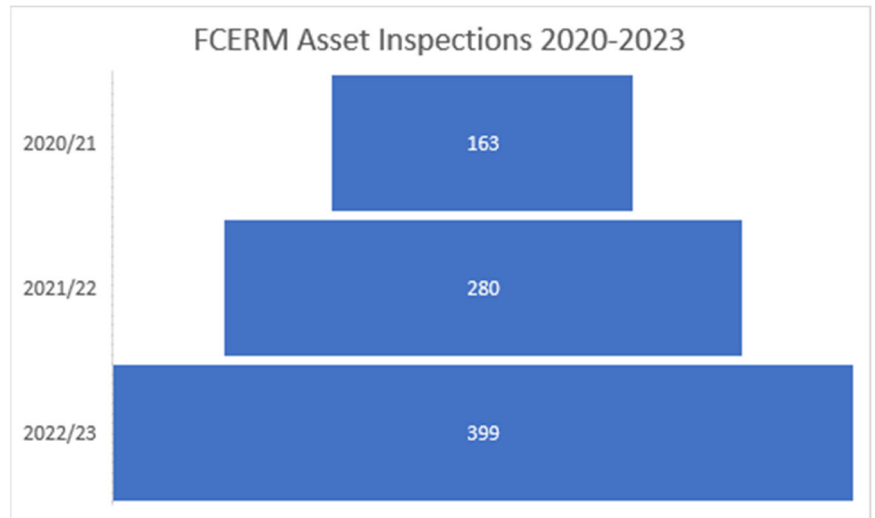


In 2022/23, we separated flooding incidents from enquiries and recorded 48 last year.

In October 2022 we completed and published our investigation report into the October 2021 floods in Kidwelly which is available online [here](#). This report included a 28 point action plan, over 70% of which have been delivered.

National Flood and Coastal Erosion Risk Management Asset Management

- ⦿ We have completed 399 formal asset inspections, compared to the 280 the year before. We are focusing on ensuring that current assets are to standard and maintained accordingly.
- ⦿ In 2023, we have continued our CCTV programme which seeks to map out sub terrain drainage in areas of flood risk; drainage which we hold no or inaccurate data on. In 2022/23 we surveyed over 8km of drainage which has been recorded on our National Flood and Coastal Erosion Risk Management asset database.



Flood Capital Works

- ⦿ In 2022/23 we secured Welsh Government funding for 12 [schemes](#) with a value of over £1million. We delivered 3 schemes namely.
 - ✓ Upgraded 1 key flood defence asset at Drefach, the trash screen.
 - ✓ Upgraded two key surface water outlets at Llansteffan Beach and Ferryside.
 - ✓ We also delivered a Natural Flood Risk Management Scheme at Margaret Street, Ammanford with £137k of Welsh Government funding.
- ⦿ The above 4 schemes are estimated to deliver flood reduction benefit to 112 residential and 13 business properties.
- ⦿ We have worked in collaboration with Ceredigion County Council and Natural Resources Wales to deliver a business case to Welsh Government for flood risk management funding for Llanybydder and Llandysul.
- ⦿ We have completed the detailed design for a new culvert at Quarry Ffinant in Newcastle Emlyn.
- ⦿ We have secured a further £1.35 million in grant funding to National Flood and Coastal Erosion Risk Management business case development and capital construction works for 2023/24.

Proposals to reduce flooding in high impact areas

The communities of Llandysul and Pont-Tyweli, and Llanybydder have been subject to a number of devastating flood events, including Storm Callum in 2018 when numerous residential and commercial properties were impacted, and roads closed. Following this significant event, Carmarthenshire County Council, Ceredigion County Council and Natural Resources Wales have been working together to better understand the processes of flooding at these locations, and assess different flood risk management options.

In August 2022 stakeholder engagement events were held at locations in both communities to collect local information on flooding history and processes, and gather feedback on potential flood risk management options identified by the work to date.

Officers from Carmarthenshire's Flood Defence and Coastal Protection Team,

working in partnership with Ceredigion County Council and NRW hosted the consultation events. Both events were well attended with a total of approximately 60 people contributing to the discussions, providing local knowledge on flooding history and processes, and commenting on potential solutions. This information has been used to validate and improve the flood models developed as part of the work, which has in turn been used to assess standards of protection provided by the proposed flood risk management options.

Stakeholder engagement and input has thus formed an integral part of these schemes' development, and provided direction and motivation for the next stages.

This work is currently finalising 2 Outline Business Cases to be presented to Welsh Government to inform and direct the next stage of the work. Funding has been secured to progress both schemes (subject to approval of the OBCs) to the next stage, which is Detailed Design and Full Business Case.



Flood Risk Consultation with Llangennech Community

On the 19 April we held a public consultation event in Llangennech Community Centre. The Flood Defence and Coastal Protection Team have been working to develop a greater understanding of flood risk in Llangennech and to develop potential mitigation options. This event afforded us the opportunity to discuss local flooding issues with the community, and also table our initial options for the management of specific risks. The event was well attended with lots of useful discussion and debate. Attendees were asked to complete questionnaires relating to historical flooding events and provide feedback and ideas on potential flood risk management solutions. The collected data and information will be used to inform the next phase of the work.



Permitting and Consenting

	2021/22	2022/23
Full Sustainable Drainage Approval Body (SAB) applications	113	116
Pre applications 'Drainage Approval Body (SAB)'	0	59

- ⦿ We provided comments and advice on 621 planning consultations.
- ⦿ Delivered a programme of compliance checks where 222 developments have been checked to see if they are SAB compliant, there was a 99% compliance rate.
- ⦿ We have determined 100% of all Flood defence Consents within the statutory timeframe.

Coastal

- ⦿ We undertook pre and post storm checks of our coastal assets throughout the winter.
- ⦿ We formally inspected 100% of our coastal assets over the year.
- ⦿ We have repaired 8 Aids of navigation from Llansteffan to Llanelli.
- ⦿ We are working collaboratively with the Ministry of Defence to manage a private coastal defence in Pembrey.
- ⦿ We have worked collaboratively across Council services to manage the eroding coastal path.
- ⦿ We have worked collaboratively with Leisure and Engineering Design on the coastal erosion issues at Pembrey Country Park and Burry Port East.
- ⦿ We are procuring coastal surveys to monitor how our coastline is responding to climate change.

Reservoirs

- ⦿ We worked with framework contractors Griffiths to deliver significant upgrades to Trebeddrod Reservoir in Llanelli including repairs to the embankment and installation on a syphon.
- ⦿ Our own workforce has also key in helping deliver minor repairs at both Trebeddrod and Cwmoernant Reservoirs.
- ⦿ We have established Service Level Agreements with Grounds Maintenance to ensure all of our reservoirs are managed to the requirements of the Reservoirs Act 1949.
- ⦿ We have also established a programme of invasive species management at all sites.
- ⦿ We have overseen the annual inspections of our reservoirs by the Supervising Engineers and implemented their actions accordingly.

Leading the way on Phosphates



In early 2021 NRW published evidence of excessive phosphate levels in riverine special areas of conservation (SAC's). There were far reaching implications for competent authorities, developers and communities. The Council responded with new collaborative ways of working to this new challenge. Environmental legislation underpinning habitats conservation in SAC rivers requires a 'whole river' approach necessitating action plans transcending authority boundaries. In close collaboration with Pembrokeshire and Ceredigion councils, we created a new post of NMB Programme Manager to establish

Nutrient Management Boards (NMB's) and coordinate the cross boundary local authority activities in collaboration with Dŵr Cymru Welsh Water (DCWW) and Natural Resources Wales (NRW). The post is hosted in Carmarthenshire.

The Council has worked collaboratively and closely with NRW to improve clarity on guidelines, and worked closely with DCWW, NRW, sub-regional local authorities and external subject matter specialists to produce nutrient resources and are actively assisting in the preparation the first nutrient calculator for the whole of Wales. The Council fostered close sub-regional links to expand the Council's resources producing a West Wales nutrient calculator and supporting documents, West Wales catchment specific Mitigation Measures, and a regional Nutrient Trading Feasibility Study in collaboration with Pembrokeshire, Swansea and Neath Port-Talbot. We and the NMB Programme Manager collaborates closely with a range of stakeholders and provides LA input to WG on nutrient related Task and Finish and Action Groups.

Carmarthen Learning Centre

Work has recently been completed at Carmarthen Learning Centre to make it more energy efficient and reduce its carbon emissions by 76%. Retrofit measures that include cavity wall insulation, double glazing, and roof improvements have been implemented to improve the heat retention of the building. The Learning Centre is no longer reliant on a gas supply as Solar Panels an Air Source Heat Pump provide energy and heat to the building. Energy efficient LED lighting have also been installed.

Not only has the upgrade works reduced the building's environment impact, it has also improved the comfort and experience for those who work and learn in the building.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/ Target	Owner/ Resp. Officer
1	Develop a draft local area energy plan for Carmarthenshire	Apr 2024	Kendal Davies
2	Develop emissions trajectories to meet our Net Zero target	April 2023	Kendal Davies
3	Develop Climate Change & Nature Emergency strategy to meet trajectories for service areas	Apr 2024	Kendal Davies
4	Complete installation programme of 'Smart' and Sub-metering technology to enable live reporting of consumption and allow identification of carbon saving opportunities in of our non-domestic buildings and street lighting infrastructure	Apr 2024	Kendal Davies

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
5	Working with the Council's Strategic Land-use review group, identify and progress the planting of woodland on suitable sites, demonstrating the principles of responsible afforestation, and in consultation with local communities. Identify three further areas of woodland to be planted, to deliver against climate and nature emergency declared by CCC. This action is subject to grant aid being available to fund much of this work.	Apr 2025	Gus Hellier
6	The development of strategic regional Eco-Park on a phased basis with focus on renewable energy production, waste management, and resource efficiency, Ultra Low Emission Vehicle charging facilities, coupled with industrial space for the manufacturing, processing and service industry base.	Mar 2025	Dan John
7	Review the current vehicle fleet strategy with a view to utilising the most suitable and low emissions vehicle technology (including electric or other power sources) over the coming years.	March 2024	Antonia Jones
8	Develop a strategy to achieve Net Zero Carbon as part of property design specifications	Mar 2024	Andrew Tidy
9	Develop and implement the new Flood Risk Management Plan (FRMP2)	Mar 2024	Ben Kathrens

Governance Arrangements

The Governance and Audit Committee is a key component of Corporate Governance, providing a source of assurance about the Authority's arrangements for managing risk, maintaining an effective control environment, and reporting on financial as well as non-financial performance.

Business Plans/ Delivery plans are developed and reported at Scrutiny Committee. Actions monitored through the PIMS by the department and by the Committee.

The Council's constitution provides delegated authority to the Head of Place and Sustainability for certain planning functions [part-32-revised-council-9th-feb-2022.pdf \(gov.wales\)](#). Officers are delegated to undertake key activities appropriate to their role by the Head of Place and Sustainability.

The Council is required to meet the Welsh Government's reporting requirements for carbon emissions net zero in accordance with [Public sector net zero reporting guide | GOV.WALES](#)

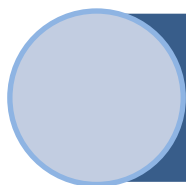
The Council prepares an annual report on progress in meeting its net zero action plan on an annual basis which is considered by the Climate Change and Nature Advisory panel, Cabinet, scrutiny committee and council.

The Council prepares an annual report on progress in meeting its section 6 Environment Act biodiversity obligation each year to the Welsh Government which is considered by Cabinet, the Climate Change and Nature Advisory panel, scrutiny committee, council.

The Department has its own live performance monitoring HWB, ARCUS which provides real time reporting on planning functions for local management purposes.

Performance management reviews are undertaken by line managers using KPIs.

Transformation Board reviews are conducted on areas of the function and reported to the Head of Service, recommendations resulting from reports are reported and progress monitored through the PIMS system.



3c - Thematic Priority - Welsh Language and Culture

The 2021 Census results published in December 2022 saw a further decline in the number of Welsh speakers in Carmarthenshire, down to 39.9% of the population, which is equivalent to 72,838 Welsh speakers. However, the Welsh Language County Strategî Forum is developing excellent co-operation approaches and has worked together to co-produce the new Welsh Language promotion Strategy. The Council is also developing its ethos and culture in terms of use of the Welsh language within the organisation and this will be further developed over the next few years.

Why is this important?


- Carmarthenshire is a stronghold for the Welsh language and is considered to be of high strategic importance in its future. Bilingualism is beneficial to both the economy and individuals through cognitive and social benefits. We will work towards increasing the number of Welsh speakers and supporting the regular use of the language across all aspects of our daily lives.
- Engaging in cultural activity has demonstrable positive impact on starting well, living well and ageing well. We want our future generations to be immersed in a strong, intriguing, wholly unique Carmarthenshire Culture, that reflects our past and shapes our future.





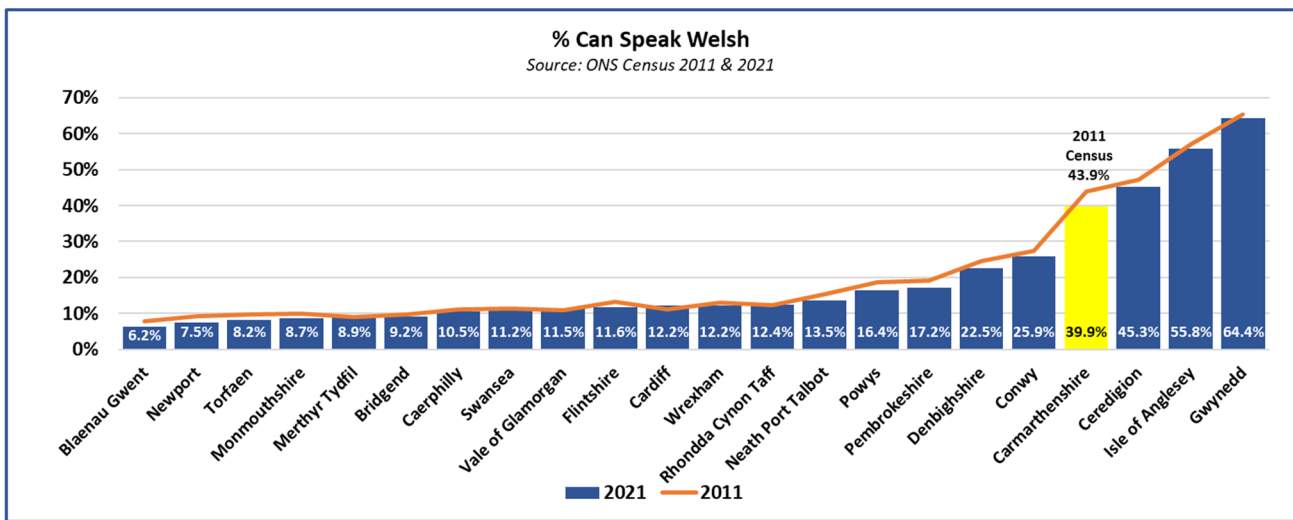
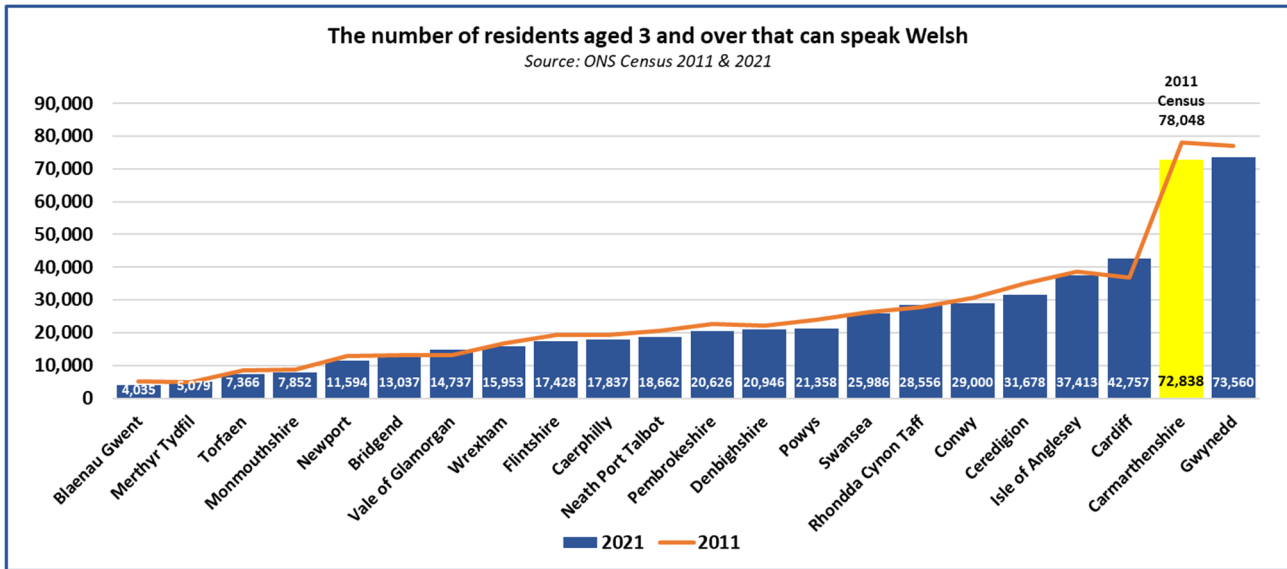
How well are we doing (and how do we know)? ⓘ Sources of evidence

Measuring Progress

The table below shows the overall population indicators and performance measures monitored for the Welsh Language and Culture thematic priority.

Population Indicators		
Indicator	Trend	Explaining the Data
No. of People that Can Speak Welsh		<p>The Numbers of Welsh Speakers in the County have Declined</p> <p><i>The trendline adjacent covers the period between the 2011 and 2021 Census and shows a decreasing trend.</i></p> <p>Carmarthenshire is home to 72,838 Welsh speakers. This translates to 39.9% of the County’s total population, this is a decrease of 5,210 since the last Census in 2011, equal to a percentage point decrease of 4.0%. This is the largest percentage point decrease of all local authorities in Wales.</p> <p>In 2001 and 2011, Carmarthenshire had the highest number of Welsh speakers of all local authorities in Wales, with 84,196 and 78,048 Welsh speakers respectively. These new figures mean that the county now has the second highest number of Welsh speakers of all local authorities in Wales.</p> <p>Carmarthenshire remains the fourth highest in terms of the percentage of the population that are able to speak Welsh.</p>

<p>Number of those aged 3-15 that can speak Welsh</p>		<p>Less Significant Declines Amongst the Younger Age Group when Compared with other Age Groups</p> <p><i>The trendline adjacent covers the period between the 2011 and 2021 Census and shows a decreasing trend.</i></p> <p>All local authorities saw a decrease in the percentage of children aged 3 to 15 reported as being able to speak Welsh between 2011 and 2021.</p> <p>At a national level it is thought that the decrease in both the number and percentage of people aged three years or older able to speak Welsh is mainly driven by a fall among children and young people who reported as being able to speak Welsh.</p> <p>In Carmarthenshire the numbers of those aged 3-15 able to speak Welsh has decreased by 510 people, this translates to a percentage point decrease of 2.6.</p> <p>Decreases were also visible within the 16-64 and 65+ age categories although at more significant levels than the younger age group. To expand, the decline in those aged over 65 able to speak to Welsh translates to a percentage point decrease of 8.7.</p>	
<p>% of people (16+) attending or participating in arts, culture or heritage activities at least three times per year</p>		<p>Decreasing Attendance/Participation in Arts, Culture or Heritage Activities Likely as a Result of Covid Restrictions</p> <p><i>The trendline adjacent covers the period 2017/18 to 2019/20.</i></p> <p>Attending and/or participating in arts, culture or heritage events is linked to improved general health and well-being. Such events also underpin the creation of a sense of place and national identity.</p> <p>Whilst it is disappointing to see that attendance and participation levels have dropped in the county, it is important to note that data collection coincided with the pandemic and therefore attendance and participation may have been detrimentally affected by lockdown restrictions.</p>	
<p>Performance Measure</p>			
<p>It's important that the Welsh language is promoted and protected</p>	<p>2022</p>	<p>2023</p>	<p>In our 2022 residents survey the majority of respondents agreed that it is important to promote and protect the Welsh language with an average index score of 0.69.</p>
	<p>0.69</p>	<p>TBC</p>	



- There were almost **516,000 virtual or actual visits to our libraries (LCL/001)** during 2022/23, this equates to 2,710 per 1,000 population, this shows an improvement on last year (1,614 or 307,000 visits). Despite the improvement, this is 64% lower than pre-COVID (2019/20) with 1.4m visits. With a decrease of 85% in actual visits, but a 45% increase in virtual visits. Physical visitor figures are gradually increasing as COVID-19 restrictions ease, with various adult and children’s activities taking place during the year with various exhibitions, summer reading challenge, the launch of the Warm Winter Welcome Club, weekly local history talks, vocalists and author visits, Makerspace experience, children craft sessions, science and poetry workshops, keep fit classes, drama workshops, magic shows & music/ rhyme sessions, to name but a few. Customers also continue to utilise our free digital resources, with customers benefitting from our range of digital eBooks, audiobooks, newspapers, magazines & training apps.

Progress in 2022/23

Welsh Language

- On 7 December 2022, we took part in the national Welsh Language Rights Day, facilitated by the Welsh Language Commissioner. The focus of the day was the promotion of rights amongst young people; therefore, we promoted our career and workplace opportunities to young people in secondary schools and colleges across the county. We also worked closely with Cynllun Profi, to promote Welsh medium support and guidance for young people on their journey from school to the workplace.



- ⦿ During 2022/23 we have submitted evidence to the Welsh Language Commissioner’s Office on Recruitment and how we consider the Welsh Language as part of our policies and procedures. This formed part of a national thematic review and we are awaiting further feedback during 2023/24.
- ⦿ The Welsh Language Strategic Forum has continued to meet regularly with a clear focus on evaluating our first Welsh Language Promotion Strategy and preparing a revised strategy for 2023/28. As part of the evaluation of the first strategy, members of the Strategic Forum took part in workshops to look at areas of success and improvement and to identify priority areas for 2023/28.
- ⦿ We continued with the 'Iaith ein Gwaith' project, which supports the Education and Children’s Services Department to move along the journey towards administering through the medium of Welsh. One element of the project is to work with Bangor University, through the ARFer programme, which supports staff to increase their use of the Language daily. Six groups from the department took part in a pilot project through ARFer and we will revisit these groups in September 2023. During the year, we have also been updating the language skills audit information we have available for the department, to establish a data baseline.
- ⦿ As part of the Welsh Language Promotion Strategy, we worked closely with Menter Cwm Gwendraeth Elli during the year to help with the vulnerable situation of the Welsh language in Llanelli. In partnership with the Menter, an action group was set up to discuss possibilities in Llanelli and the Council drew up a SNAP questionnaire for the Menter to administer, to find out more about opportunities and obstacles to using the Welsh language in Llanelli. A detailed report has been prepared by Catrin Llwyd to analyse the questionnaires and carry out further consultation work to draw up recommendations which would be the basis for priorities for the action group.
- ⦿ One of the projects under the UK Government's Community Regeneration Fund, is the 'Iaith Gwaith / Working Language' fund led by the County Council. 'Iaith Gwaith' provided grants of up to £3,000 to support businesses and community organisations to raise the profile of the Welsh language. These grants were in line with the Welsh Government's 'Helo Blod' provision, with the two officers in Carmarthenshire being encouraged to promote the grants as part of a wider package of support to provide bilingually. With 'Helo Blod' project coming to an end, the Iaith Gwaith program is going to acquire a similar service, to ensure one to one sessions of further support for all those who are successful with an Iaith Gwaith grant.

Welsh Culture

- Carmarthenshire Museum Service has benefited from capital investment in recent years. This year sees the completion of the most ambitious project of all, the new Museum of Land Speed in Pendine. Situated within a destination that offers high quality and accessible visitor facilities, the museum will transform from what was once a seasonal exhibition facility into one of only a handful modern purpose-built museums in Wales that meets the high standards of design, security, environmental sustainability, and visitor access. Also completed is the full external restoration scheme of Carmarthenshire Museum. The £1.2m investment was shared between Carmarthenshire Museum and the Tywi Gateway Trust. Parc Howard Museum has benefited from capital investment to make the iconic landmark building watertight and upgrade all electrical systems. The grade 2 listed building converted to museum use in 1912 has had a sensitive interior refurbishment to the main public areas and the museum stores.
- A new £2.2M archive repository and information hub opened to the public in July 2022. It is home to an extensive collection of historic documents that date from the 13th Century to the present day. The council received funding of £120,000 from the Welsh Government's Transformation Capital Grant Scheme towards the new facility.
- Our libraries hosted a wide range of events over the year. We held several exhibitions including Battle of Britain Exhibition, Bible Exhibition & Scarlets Rugby Exhibition.
- Author visits were held in several libraries along with poetry workshops & craft sessions.
- Makerspace sessions continue to be popular with customers attending 3D Printing workshops, Gaming sessions and Animation Workshops.
- Throughout the winter months we held the 'Warm Winter Welcome Club' offering our customers a safe space to socialise, have a cuppa, keep warm and enjoy some of the free sessions we ran including, digital assistance sessions, book club, knitting group, music sessions & board games. Working partnerships with organisations continued - Actif Leisure resumed Actif Storytime sessions, Mudiad Meithrin held the Cymraeg i Blant sessions within our libraries.
- Carmarthenshire have purchased additional collections of eBooks/ eAudio books to meet the increased demand and new membership.
- A self-service library has been successful at the Foyer, Cawdor Hall, Newcastle Emlyn, following a successful bid to the Welsh Governments' Cultural Recovery Grant. Carmarthenshire Libraries have been working with [Lyngsoe LibCabinet](#), [D-Tech Lockers](#) and [Hublet](#) for the project. The Lyngsoe LibCabinets operate much like a vending machine, creating a mini self-service library. Our self-service reservation pick up lockers, accessed with your library card, allows customers to reserve items online from the extensive Carmarthenshire library catalogue. When an item is ready for collection simply pick it up from the locker in the library at a time that is convenient. Items can also be returned via the locker when they are due.



Author John Nicholl
(Carmarthen Murders and Tywi Estuary Killings)



- ⦿ Free online training courses are also available to our customers through our digital resources 'Universal Class', 'Artist Works' and 'Transparent Language'. Library members can learn music instruction for the most popular string and band instruments, discover how to cook healthy meals, take art classes, learn basic IT skills, gardening skills, parenting classes, learn a new language or even take a mock theory driving test. Family history resources like 'Ancestry' and 'Find My Past' are also very popular. National & international newspapers & magazines, also available to download for free, visits to our 'Pressreader' newspaper app continued to rise during 2022/23.
- ⦿ Carmarthenshire libraries have a dedicated reserve book stock located at Burry Port library which gives us access to thousands of Welsh book materials. Over £20k was spent on Welsh Language materials in 2022/23.
- ⦿ During the year, Welsh language Storytime sessions 'Cymraeg i Blant' were held in our regional libraries, helping to ignite imagination and develop literacy skills. Carmarthenshire Libraries work in partnership with Mudiad Meithrin Cymru who provide these Welsh Language story time sessions for babies and young children at the three regional Libraries.
- ⦿ History drama presentations were held within our libraries to celebrate St. David's day. 'Mewn Cymeriad' ran the sessions for primary school children who were invited to attend the events, the sessions helped inform and inspire the children to learn more about the history of Wales.
- ⦿ In August 2022, Theatrau Sir Gâr returned to **Pembrey Country Park** for another summer season of **outdoor theatre**. A jam-packed programme of entertainment was presented on a temporary outdoor stage over thirteen days, including live music, comedy, dance, and fun-filled family shows, attracting nearly 1,900 attendances.
- ⦿ In July 2022, The Ffwrnes partnered with Hijinx Theatre to bring **The Unity Festival** to Llanelli. The Unity festival is one of Europe's largest inclusive and disability arts festivals and the only one of its kind in Wales. Over the course of two days a programme of inclusive theatre, film, dance, and street theatre from around the world, was showcased at the Ffwrnes Llanelli (and online).



Is anyone better off?

The Theatres Service worked with **National Dance Company Wales** to create **PARTi**, an event to bring the whole community together to celebrate dance, which was held at Y Glowyr in Ammanford in November 2022. Local people from the community worked alongside professional dancers to co-create the event, which included a dance performance, cake, and a twmpath. Tickets were offered on a 'Pay What You Decide' basis to ensure that everyone could enjoy a great night out at the theatre.



What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	Welsh Language		
1	Continue to increase and promote the use of the Welsh language within the administration of the County Council. CV90	31/03/2024	Jason Jones
2	Work with stakeholders to increase the proportion of Welsh-medium apprenticeships. CV91	31/03/2024	Paul R Thomas
3	To welcome and support the delivery of the Carmarthenshire Urdd Eisteddfod to Llandovery (CV90)	30/06/2023	Deina Hockenhull
4	Deliver Welsh Government's Arfor 2 programme in Carmarthenshire and coordinate regional activity with Gwynedd, Ceredigion and Sir Fon Councils (CV42)	31/03/2024	Jason Jones
5	Encourage and develop more use of Welsh in the ECS department	31/03/2024	Aeron Rees
6	We will review the current Internal Use of the Welsh language policy	31/03/2024	Llinos Evans
7	Strengthen monitoring, evaluation, and reporting mechanisms in respect of the Welsh Language employment standards.	31/03/2024	Paul R Thomas Alex Machin

Ref	Actions and Measures	Date/ Target	Owner/ Resp. Officer
8	Provide a range of development opportunities for new and existing employees to improve their Welsh language skills.	31/03/2024	Paul R Thomas Alex Machin
	Welsh Culture		
1	We will continuously review cultural exhibits and events to ensure that they are regularly updated, timely and relevant. Take full advantage of the rich history of Carmarthenshire. (Cabinet Vision) – Archives / Museums exhibition and engagement plans in place (CV75)	31/03/2024	Jane Davies
2	We will develop Oriol Myrddin Gallery in Carmarthen as the West Wales Arts Centre (CV73)	31/03/2024	Jane Davies
3	We will work with local communities to develop cultural and historical trails accessible to residents and tourists. Encourage residents to take ownership of their local areas by creating community trails based on local knowledge, and look at ways of developing trails based around the many castles and historic sites across the county (CV74)	31/03/2024	Jane Davies
4	We will develop a new Libraries strategy in line with evolving National Public Library Standards with a focus on reviewing outreach services	31/03/2024	Jane Davies

Governance Arrangements

- ⦿ Welsh Language Members Advisory Panel - To advise the Executive Board Member with responsibility for the Welsh Language on the development and promotion of the language in the County.
- ⦿ Welsh In Education Forum - The WESP sets out a requirement for each local authority to establish a Welsh Education Forum In legislation the Forum is described as follows-
Welsh medium education forum” (“fforwm addysg cyfrwng Cymraeg”) means a body established by a local authority for the purpose of improving the provision of Welsh medium education the members of which consist of local authority officers and such other persons as the local authority considers appropriate
- ⦿ Cabinet Member for Education and Welsh Language
- ⦿ Education, Young people and the Welsh Language Scrutiny.
- ⦿ Welsh Language Standards implementation in liaison with Welsh Language Commissioner’s Office.
- ⦿ Welsh language County Strategic Forum – this is a partnership between public sector bodies and organisations who work for the benefit of the Language.
- ⦿ Publish an annual report on the implementation of the Welsh Language Standards.

Culture Services are subject to business planning supported by structure meetings/appraisals and performance management sessions as well as Weekly / Fortnightly 1 to 1 meetings with service managers, Weekly Departmental meetings, Quarterly HoS / CMT meetings and Bi-monthly Scrutiny committees. We also have external assessment via customer/stakeholder engagement and feedback. Whilst not a statutory requirement Culture measures standards by the achievement of accreditation (a national

3d - Thematic Priority - Community Safety, Resilience, and Cohesion

Despite a slight increase in crime rates, Carmarthenshire remains one of the safest places in the UK.

Partnership working with Dyfed Powys Police and other agencies remains strong and continues to develop as new issues arise.

Why is this important?

- Safety and a feeling of belonging are important to personal well-being.
- More people now appreciate the value of kindness and being part of a community. Supporting cohesive communities and ensuring those from different backgrounds share positive relationships, feel safe in their neighbourhood, and have a sense of mutual respect and shared values is central to having active and thriving communities.
- Community Resilience is also essential to enable communities to respond to, withstand, and recover from adverse situations. When communities are able to work together to support each other it builds a sense of pride and belonging which is key for social well-being.



How well are we doing (and how do we know)? [Sources of evidence](#)

Measuring Progress

The table below shows the overall population indicators and performance measures monitored for the Community Safety, Resilience and Cohesion thematic priority.

Performance Measure			
Indicator	Trend		Explaining the Data
	2022	2023	
I like living in Carmarthenshire – Residents Consultation	2022	2023	Overall, there was strong agreement from respondents through a recent consultation that they like living in Carmarthenshire. Whilst many factors will have contributed to these sentiments, it should be noted that some of the main factors which make a good place are closely aligned to the work of the Council. Most notably: <ul style="list-style-type: none"> ▪ Good schools, ▪ Good leisure facilities, ▪ Pleasant surroundings, ▪ Good accessibility, ▪ Low crime rates.
	1.32	TBC	
I feel that I can live the life I want to	2022	2023	Respondents largely agreed that they are able to live the life they want to live without the fear of judgment or prejudice.

live without the fear of judgment or prejudice - Residents Consultation	0.71	TBC	However, agreement to this statement was lower amongst members of the LGBTQ+ community and respondents who have disabilities. This is a luxury which is not afforded to everyone across the world, therefore, it is testament to the nature of Carmarthenshire as a place and its people that overall residents feel that they can be themselves. This is an integral part of feeling a sense of belonging and is one of the main contributors to overall happiness. Happier people live happier lives which in turn allows them to make positive contributions to their communities.
I feel safe in my community - Residents Consultation	2022	2023	A positive score to this statement indicates that the majority of residents who responded to the consultation feel safe in their communities. The most recent National Survey for Wales results for Carmarthenshire suggests that we are slightly above the Welsh average for this measure and rank 11th lowest in Wales overall.
	0.78	TBC	

- ! Targeted Intervention delivery on Food Business was revised during the course of the year on the basis of known identified risks from newly registered businesses. This meant that of the **879 Food Business establishments liable for a programmed inspection** as per the Food Standards Agency (FSA) Recovery Plan during 2022/23 (*PPN/002*), **553 were actually inspected**, this equates to 61% compared to 100% of the 407 establishments inspected the previous year. This deviation in approach was acknowledged by the Food Standards Agency and is also a component of their recovery plan, post COVID. Premises programmed for, but did not receive an intervention during 22/23, will default into the 23/24 risk based inspection programme. All premises due for inspection have been deemed broadly compliant by virtue of their current Food Hygiene Rating and having been subject to an Official Control Visit in previous years.
- ⊙ **99%** (2,128/2,148) of food establishments in Carmarthenshire meet food hygiene standards (*PAM/023*). 
- ⊙ **100%** (211/211) of Trading Standards high risk businesses in Carmarthenshire that were liable to a programmed inspection, were inspected during 2022/23.
- ⊙ Unfortunately, we were unable to complete two **Animal Health high risk programmed inspections** by 31st March 2023, giving a result of **99%** (162/164) both inspections were completed in April 2023. 

Progress in 2022/23

Community Safety

- ⊙ We have ensured the Council fulfils its duties relating to the current Contest Strategy (counter terrorism). There have been ongoing discussions at the Carmarthenshire Contest Board and the Regional Contest Board to progress the production of key documents to ensure the Council and partner organisations are fulfilling their duties as outlined in the Contest Strategy. Consideration has been given to how the Counter Terrorism Local Profile could inform the development of a situational risk assessment for the region to identify key challenges and the local context around those. This assessment would then be utilised to develop corporate risk assessments, including one for the Council to assess how the Council is delivering against the requirements of the Prevent Duty.
- ⊙ Partnership working in the Tyisha ward led by the Council's 'Transforming Tyisha' team has continued to deliver successes over the past year. These have included the setting up of Neighbourhood Watch groups, days of action with police led operations to target specific concerns and thousands of households supplied with security marking kits and crime prevention equipment, community engagement via 'Meet the Street'

and using the outreach van, targeted waste and anti-social behaviour patrols, the development of a CCTV implementation action plan and closure orders of premises causing anti-social behaviour problems. Reductions have been seen in 2021 in the number of a range of types of crime compared to the previous year. Following a review by the Crime and Disorder workstream in January 2023 of their work to date, current policing issues are areas of priority, a new action plan for 2023/24 has been developed. This focuses on increasing visibility and presence, engagement and partnership, enforcement and specific operations.

- ⦿ The Council showed its support again for the 'White Ribbon Campaign' to end male violence against women and girls on the annual White Ribbon Day on Friday, November 25 and the 16 Days of Action which follow. Activities supported were on an even larger scale than previous years, with the White Ribbon flags flown at County Hall and town halls in Llanelli and Ammanford and County Hall lit up in purple, screensavers on council laptops encouraged staff to make the promise **"to never commit, excuse or remain silent about male violence against women"** and directed staff to support available on the intranet. This includes the Council's 'Domestic Abuse and Sexual Violence' policy which was revised in July 2022. Posters were put up in our buildings with digital messages in our bus stations and video messages on the screens in libraries and leisure centres and awareness raised amongst our local sports clubs. An e-chat for staff was led by a local domestic abuse service provider, CalanDVS and special events held including a Walking Football session at Amman Valley Leisure Centre, at a Carmarthen Town AFC home game with the support of Carmarthen Domestic Abuse Service and former Welsh international rugby union star, Sam Warburton, supported the campaign at his event at the Lyric on White Ribbon Day.
- ⦿ The Council has been working closely with our partner agencies to respond to the new 'Serious Violence Duty' which requires a strategy to prevent people from becoming involved in, and reduce instances of, serious violence in the area. Such violence includes domestic and sexual violence, knife and gun crime, loss of life and violence against young people. A Strategic Needs Assessment, to be produced and led by Dyfed Powys Police, will include data from the Council and all partner agencies to inform the regional Strategy.
- ⦿ Officers have been working with Ceredigion, Pembrokeshire and Powys local authorities, police, UWTS and Coleg Sir Gâr to develop a film for students to address and challenge extremist views to prevent young people being drawn into terrorism. Funding for the project was received from the Home Office Preventing Radicalisation Grant and local young people were involved in the development and making of the film. The film will be launched in Universities and Colleges across the region in the summer of 2023 with a further roll out in schools being planned.
- ⦿ The Road Safety Unit delivered kerb craft initiatives to 969 pupils to promote road safety training and campaigns to encourage safe active travel.
- ⦿ 808 pupils received National Standards for cycling training.
- ⦿ The innovative Seraphim Telephone Fraud Prevention programme notifies authority officers and triggers local authority intervention when trueCall users experience a high volume of calls from suspected fraudsters. In 2022/23, 400 high level alerts were generated (an increase of 306 from the previous year). These alerts have led to welfare calls and officer intervention, such as blocking incoming calls from identified, high-risk telephone numbers, to prevent vulnerable residents engaging with telephone fraud approaches.

For the period 2022/23 the programme has


- blocked 24,860 calls
- blocked 5,370 calls from scam callers (calls blocked from nationally reported scam numbers)
- saved service users approximately £146,693 by preventing engagement with telephone fraud
- saved Social Care, NHS and the police and estimated £86,875 in intervention/support costs

Community Cohesion

- ⦿ The Mid and South West Wales Community Cohesion team are one of 8 regions funded by Welsh Government to achieve a consistent approach to cohesion across the country. The Cohesion Team work across Carmarthenshire, Ceredigion, Pembrokeshire, and Powys. The Community Cohesion team raise awareness of Hate Crime and how to report it, ensuring people understand what constitutes a hate crime and working with organisations like Victim Support to develop campaigns, training and projects. During 2022-23, the cohesion team led on a number of projects throughout the year including:
 - Facilitated an Online hate session looking at the impacts of online hate/harms on both individuals and communities, highlighting cases in Wales
 - two information sessions for organisations to find out more about Hate Crime Awareness Week and how they can get involved.
 - Coordinated a LGBTQ+ Training with Victim Support and CETMA, aimed at professionals. Over 200 people attended.
 - The team organised a Wales wide webinar as part of Victim Supports, Countering Hateful Extremism Wales meeting. Raising Awareness and Understanding of Extremism and Toxic Masculinity - a webinar for Professionals working with young people. Over 150 people attended.
 - The Cohesion Team presented at the national forum 'The View from the Ground': Asylum, Cohesion and Extremism Challenges, organised by SIGCE on experiences of managing tensions in communities housing refugees and asylum seekers.

- ⦿ The Community Cohesion team promote a number of awareness calendar events that support inclusivity and equality including Holocaust Memorial Day; Transgender Day of Visibility; Gypsy Roma Traveller History Month, Refugee Week, Hate Crime Awareness Week and Interfaith Week. Social Media posts are shared and for some key dates, flags are flown and public buildings turned relevant colours as a mark of respect. The team led on a number of training and capacity building projects:
 - Delivery of a Cohesion in our Communities session, aimed at community groups, showcasing good practice from 3 small grants funded projects.
 - Completion of the short film, "What is Community Cohesion" film.
 - Supported a Friends and Neighbours (FAN) group involving Ukrainians living in Llanelli and joined the Wales FAN steering group.
 - The team had three articles to the Public Health Network Cymru E-bulletin on Cohesive Communities. All of which were included.
 - In collaboration with Travelling Ahead, facilitated 2 GRT Awareness Raising sessions looking at the culture and traditions and policy relating to these groups. Nearly 70 people attended from Local Authorities, Police, Health and third sector.
 - The cohesion team work with local authorities and partners around the Ukraine schemes and have linked in with regard to Tension Monitoring and supporting resettlement of Ukrainians across the region. Also, working to monitor and support on the role out of Asylum Dispersal across the region.

- ⦿ The team ran a Small Grants fund across the region to encourage community groups and organisations to apply for funding. A number of successful projects ran across Carmarthenshire including:
 - **Cymuned Cymraeg by Heart of Wales LGBTQ+** - this project facilitated fortnightly conversation groups with the aim to bring Welsh learners and fluent Welsh speakers together and practice their Welsh together. The project involved the LGBTQ+ community promoting the use of their individual pronouns in Welsh.
 - **Winter Pride and Hate Crime Awareness Virtual Coffee Morning run by CETMA** - This project ran a series of online and in person events aimed at members of the LGBTQ+ community to raise awareness of hate crime, ways to report it and where to seek help and support. A Winter Pride event was held in December for the first time in the County.

	<p>Audit Wales National Report: Together We Can – Community resilience and self-reliance (January 2023)</p>
<p>This National report notes that local authorities find it difficult to empower people and communities to be more self-reliant and less dependent on service, but with less resource now available they need communities and people to do more for themselves. The report made two recommendations.</p>	
<ul style="list-style-type: none"> • The Council’s new Corporate Strategy (adopted 1 March 2023) includes a Well-being Objective to enable our communities and environment to be healthy, safe and prosperous. One of the Thematic Priorities within this objective focuses on Community Safety, Resilience and Cohesion. As part of our response to this priority we will use the evaluation tool (promoted in the report) to self-evaluate our current approach and develop an action plan in response. We will do this across all Council services and engage with PSB partners as community resilience also features in the new Carmarthenshire Well-being Plan. By December 2023. • Once the action plan is in place governance arrangements will be established to ensure implementation and monitoring of progress within the Council and across PSB activity. By March 2024. 	

Is anyone better off?

Using a Small Grant fund through the Community Cohesion Team, Foothold Cymru and Llanelli Multi Cultural Society hosted a celebration event - Christmas Around the World. The event brought together a host of different nationalities who live and work in Llanelli. Over 500 people attended the event which increased social cohesion within the town, attendees had the opportunity to sample food from around the globe and information was shared on how to minimise food waste and produce healthy, nutritious food on a budget and shared learning and ideas from one another.



What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
1	We will develop a three-year community cohesion plan for the region	31 March 2024	Kay Howells
2	We will work with Dyfed Powys Police to support delivery of the Intact Serious Violence & Organised Crime Strategy	31 March 2024	Jason Jones/ Kate Harrop
3	Address the recommendations of the Audit Wales National Report: Together We Can – Community resilience and self-reliance (January 2023)	March 2024	Gwyneth Ayers
4	We will deliver a new risk-based Food Hygiene and Food Standards Programme for 23/24	March 2024	Sue Watts

Governance Arrangements

Cabinet Member for Organisation and Workforce, Corporate Performance and Resources Scrutiny
The Community Cohesion Team reports to Welsh Government on a quarterly basis and are part of and provide updates to Safer Communities Partnership, CONTEST, Serious Violence and Organised Crime and Strategic Equalities in all four counties.

3e - Service Priority - Leisure and Tourism

Leisure Attendance Almost Back to Pre-Covid Levels

Attendances have recovered across the year as more people are engaged in physical activity opportunities across the county with figures almost back to pre-Covid levels. Our key challenges over the past 12 months have been around managing post pandemic participation and income recovery, along with the cost of living and energy price crises.

Why is this important?

- ⦿ Sport and leisure, culture and outdoor recreation are the heartbeat of our communities. These services provide a range of health and well-being activities, facilities and programmes in order to support our residents and communities to lead healthy, safe and prosperous lives.
- ⦿ In a similar way the promotion of our County as an attractive and commercially viable place to visit and invest in is a key economic and well-being factor.
- ⦿ We will continue to develop these services in response to the need of our residents, businesses and visitors.

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

- ⦿ There were over **1.3m visits to our leisure centres during 2022/23 (PAM/017)**, this equates to 7,017 per 1,000 population, this shows a 52% growth on last year (4,598 or 874,000 visits). Attendances have recovered across the year as more people are engaged in physical activity opportunities across the county with figures almost back to pre-COVID levels.
- ⦿ Over 800,000 people visited Pembrey Country Park, Facebook followers have increased to over 29,000, over 10,000 people visited the Christmas festivities including the light trail.



Progress in 2022/23

- ⦿ We have secured £219k for a 5year maintenance and development programme at Ynys Dawela nature reserve.
- ⦿ Our Leisure Services achieved a Gold Award from The Royal Society for the Prevention of Accidents (RoSPA). Which is a highly sought after award for health & safety.
- ⦿ Pembrey Country Park again secured the prestigious Blue Flag Status, making it the most awarded Blue Flag Site in Wales since 1988. The Blue Flag award is only given to beaches, marinas and harbours that have the highest quality of water, environmental education and management, safety and services. It was also awarded the Green Flag award for its inspiring green space and secured the VAQAS accreditation from Visit Wales.
- ⦿ In addition, Llyn Llech Owain Country Park was awarded a Green Flag for the first time.

- ⦿ Two playgrounds within Pembrey Country Park were refurbished, which now includes easily accessible equipment, a disabled swing a sensory tunnel and is fully accessible for wheelchairs.
- ⦿ A new Bear Trail for 2023 & Foot Golf offering In Pembrey Country Park.
- ⦿ Theatres in the Park.
- ⦿ 700 Individuals donated 2,910 hours of volunteering across Outdoor Recreation Sites.
- ⦿ Y Caban opened its doors on 31st March 2023.
- ⦿ Over £160k was spent in Grants in both Llyn Llech Owain and Mynydd Mawr Country Park to restore boardwalks, heathland and accessibility.



Actif Sport and Leisure

- ⦿ Upgrades to changing facilities at Ammanford Leisure Centre facilities have been completed with improvements to parking and external sports facilities scheduled.
- ⦿ 'Beat the Street' - An exciting project delivered by Actif Sport & Leisure saw the town of Llanelli transformed into a giant physical activity game. 6,679 participants engaged (13% of the population) across a 6-week period resulting in increased levels of physical activity and enhanced well-being.



During the 6-week programme a total of 43,844 miles were travelled, a staggering 36% of the less active children became more active, 45% of inactive adults became active and 12.04 tonnes of CO2 emissions were saved.

Registration data was collected on 5,408 people at the start of the game, providing audience insight into who was taking part; their age, gender, ethnicity and postcodes. A further 4,071 people completed an optional survey on their physical activity levels, long term conditions, disability and mental well-being. By comparing the registration data to local data, we can conclude that Beat the Street was able to reach those under represented

communities who are more likely to experience health inequalities. For adults living in areas of higher deprivation (within the 20% most deprived areas according to the Welsh Index of Multiple Deprivation, WIMD) the proportion reporting being inactive fell by 11% following Beat the Street (to 35% from 46% at registration). Following the game phase, participants were invited to complete another health survey containing additional questions which has allowed us to measure the behaviour change and impact that Beat the Street has had on individuals. Matched data analysis shows that 45% of inactive adults became more active and 36% of less active children became more active.

- ⦿ The delivery and completion of the Actif Van allowed it to make its debut appearance and subsequent attendances at various events. Purchased through a Welsh Government grant its main aim is to increase opportunities for children and young people to be active, with a particular focus on those who live in rural isolation and/or areas of deprivation.

- ⦿ The Actif '60+' continues to engage the older population of the county in community and facility activity. 22-23 saw over 2,300 participations in the community as a result of the Welsh Government Funding administer through Sport Wales.
- ⦿ Community 'Health Prevention' Initiatives that target those who suffers from loneliness and isolation and mental health illnesses saw extremely positive participation throughout 22/23. With 7387 participation in 'Curling and Cuppa' session and in the Mental Health running groups across the county. Averaging 155 participation per week of the year.
- ⦿ This year Actif lead on the Carmarthenshire West Wales Walking for Well-being initiative in partnership with Pembrokeshire National Park. Since taking over the project the Actif Adults Officers have doubled the number of weekly walks to 8 countywide and see an average of 180 weekly regular walkers.
- ⦿ Community Walking Sports continues to go from strength to strength and 22/23 saw over 2,300 participations in Walking Football, Rugby and Netball.



Tourism and Marketing

- ⦿ Proactive marketing of the County as an attractive winter short break destination encompassed public relations, digital advertising and organic posting on social media and web sites with thematic campaigns including the Cwtch Crawl and Larder Trail used to drive UK media interest with several visits arranged for journalists - in one week alone in March, over £130,000 of advertising was gained for the County in publications including Women's Own and Sunday Times. The "Larder Trail" guide included over 70 local businesses. With food and drink a key experience to the UK tourist audience in the Autumn period, paid for promotional partnerships were delivered with the UK's top selling foodie magazine delivering pan UK awareness.
- ⦿ Supporting all areas of the County to benefit from the visitor sector, promotion actions focused on promotional video adverts showcasing the Market Towns of Carmarthenshire, targeting visitors within a 2.5hr drive time via Facebook advertising. This reached 1.8million. The Discover Carmarthenshire Facebook pages now has 20,971 followers with a reach of 447,070. The Discover Carmarthenshire website had 79,699 users, 103,985 sessions and 264,562 page views during this financial year.
- ⦿ This year 86 different TV, Film and Static advert productions have been processed through the corporate online film request system - allowing applicants to just make the one contact with the Council instead of seeking various departments. Examples include:
 - The major Disney production "Willow" filmed at Pendine and the S4C joint production with Channel 4 "Y Golau / The Light in the Hall" that was filmed in numerous locations including Llandovery.
 - A production for Visit Britain, the organisation set up to promote Great Britain as a tourist attraction around the globe. After providing them for local areas and contacts, Pendine Sands was the chosen Welsh destination in the promotional campaign in the USA, with paid for adverts being on TV and through British Airways.

Events

- ⦿ The Council has worked with all interested partners in the tourism sector & local communities to develop, support & promote a programme of year-round local events/festivals across the County - including creating & promoting a digital support "toolkit" for local community event organisers.
- ⦿ Proactive advice, guidance and templates have been provided to over 35 event organisers through the event safety advisory group (ESAG) and direct communications through a new populated database. One to one guidance has been offered via TEAMS or face to face, and this has proved to be an effective method in explaining key Council services that can support a successful event.

Is anyone better off?

Actif Legacy is a project that is delivered by Leisure's Actif Adult Officers. The project is aimed at 16-24 years olds who are not currently in education or employment and are wanting to gain valuable skills and experience through sport and additional opportunities over a 10 week-period.

On its 3rd intake of participants, the Actif Legacy programme continues to go from strength to strength. In partnership with the Communities for Work+, The Legacy Fund and Scarlets in the Community, 6 participants have gained employment as a result of the confidence and qualifications they'd gained through the programme.



What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
1	We will develop a sport for all approach to support a broad range of participation in sports, from beginners to elite - working to support all Community Sports Clubs to become self-sustaining with development support.	31 March 2024	Carl Daniels
2	We will complete a feasibility study for a Skateboard Park and further develop the BMX Pump track in Pembrey.	31 March 2024	Richard Stradling
3	We will assess the need and produce a strategy for all weather pitches across the county.	31 March 2024	Carl Daniels
4	A new Outdoor Education offer for the County - develop a new model for a County-wide residential and non-residential offer	31 March 2024	Ian Jones
5	We will expand the Health and Well Being Referral programme.	31 March 2024	Carl Daniels
6	We will deliver a new 3G sports pitch at Ammanford.	31 March 2024	Carl Daniels

Governance Arrangements

Leisure Services are subject to business planning supported by structure meetings/appraisals and performance management sessions as well as Weekly / Fortnightly 1 to 1 meetings with service managers, Weekly Departmental meetings, Quarterly HoS / CMT meetings and Bi-monthly Scrutiny committees. We also have external assessment via customer/stakeholder engagement and feedback.

3f - Service Priority - Waste

Recycling Change Brings Improved Performance

We undertake waste and recycling kerbside collections to 91,000 households with over 8.5m interactions per annum. During this year we made significant changes to our suite of waste services, implementing a move to weekly food and dry recycling, reducing the frequency of our residual waste collections and rolling out new separate kerbside glass and nappy recycling collections. Any change in waste service delivery is difficult and bring its own challenges, however, the strategic success of the service change has led to a significant improvement in our recycling performance, and we have exceeded the Welsh Government Statutory Recycling target with a performance of 65.25%.

Why is this important?

We recognise the importance to a shift towards a truly circular economy, where waste is eliminated, and resources are kept in use for as long as possible.

As well as being good for the environment, a fully circular economy could create employment.

In our county, more and more people recycle every day.

If recyclable items end up in landfill their value is lost forever.

Recycling also reduces the need for extracting (mining, quarrying and logging), refining and processing raw (or 'virgin') materials, all of which create substantial air and water pollution.

This helps to save energy, reducing greenhouse gas emissions and helping to tackle climate change.

Whilst recycled materials are valuable commodities in the worldwide market and are financially important, recycling is good for the environment too. It makes best use of our limited natural resources. We need to remember how we act now will have an impact on future generations.

How well are we doing (and how do we know)? Sources of evidence

Success Measures / Explaining the Results



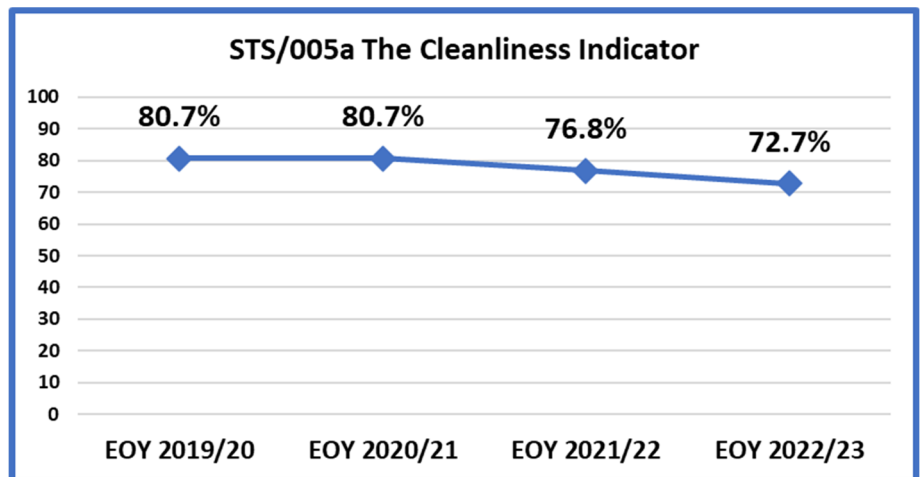
Our 2022/23 recycle rate is **65.25%**
(This is an increase on the previous year's figure of 61.68%).

- Comparative recycling for 2021/22 shows Carmarthenshire with the 4th lowest figures in Wales with a result of 61.68% recycled, hopefully with the improved figure of 65.25% for 2022/23, our comparative position will also improve in 2022/23 when they are published in December 2023.
- The kilograms of local authority municipal waste that Carmarthenshire residents **do not reuse, recycle or composted per year (PAM/043)** is gradually reducing in Carmarthenshire, with currently the equivalent of 144kg per person not being recycled etc. during 2022/23 compared to 154kg per person in 2021/22. We hope that Carmarthenshire residents will continue to recycle more and more of their rubbish, we are doing far better than the 2021/22 Welsh average of 178kg.

- There's been a significant reduction in the amount of our municipal waste sent to landfill (*WMT/004*), which is now down to **4.89% for 2022/23** which is almost back down to levels before the fire at CWM's Nantycaws materials recovery facility (3.11% in 2020/21), which significantly disrupted to our normal waste sorting, treatment and disposal arrangements for a period of time.

Local Environmental Quality

- Street cleanliness (*STS/005a*) in Carmarthenshire improved slightly during the year but still shows a decline compared to previous years. Smoking related litter continues to be the most common litter type on the streets of Carmarthenshire, with a notable increase of confectionary litter and a decrease in the levels of Drink and fast food litter. Litter from pedestrians



remains the highest source of littering in the county, this was recorded on 82.4% of the streets.

- A new litter source has become prominent within Carmarthenshire, with an increase of single use Vapes being discarded in the county. We continue to raise awareness of issues that blight the county, conduct a targeted campaign working with stakeholders in tackling litter issues which includes working with Fast Food Outlets.

- Increasing volunteering participation in conducting litter picking activities across the county. Data from the audits are shared with the relevant stakeholders including the enforcement team in identifying the current trends of adverse local environmental quality issues.

- On average, it takes the council **2.8 working days to clear reported fly-tipping incidents** in the County (*PAM/035*), with just over 1,600 incidents recorded and cleared during 2022/23, the number of fly-tipping incidents recorded has reduced by 22% from 2,073 in 2021/22.



- According to our resident's survey of 2022, the **majority tend to agree that their local environment is pleasant and well looked after** (Average Index Score of 0.14), there's also a relatively high proportion which disagree, these comments were in relation to street cleansing, waste, litter and verge/hedgerow maintenance as possible contributing factors.

The importance of our natural and built landscapes in creating a sense of place and pride for local people cannot be underestimated. Furthermore, access to pleasant open spaces has an important role to play in improving the health and well-being of our residents. This is especially pertinent for marginalised groups, of which Carmarthenshire has an above average level.

Progress in 2022/23

- We have implemented new collection methodology to our waste collection service in order to ensure high quality recycling and improving our performance against statutory recycling targets. We have delivered the first phase of the waste strategy by introducing three weekly glass collection at kerbside, a move to three weekly residual waste collection and a weekly collection of dry mixed recycling and food waste in January 2023. In addition, the service has provided a Nappy collection service for those residents that have young children in nappies which are treated and recycled at a facility in the County.

As part of the move to Zonal collection methodology, residents also received a change to their waste and recycling collection days to ensure that the maximum number of properties received the same collection day for recycling, black and glass collections. By doing this piece of work 45% of households receive all their waste and recycling collections on the same day. To reduce the impact on residents and minimise missed collections to those residents who have different collection days for black/glass and their blue & food we introduced an email and SMS reminder service to those residents.

- This change of the new collection methodology has been rolled to the 91,000 households within the County with 12.5 million interactions per year on waste, this includes refuse, recycling, garden waste and nappy and hygiene collections.
- Since the changes have come into force on the 23rd January 2023 we have received 503 complaints. This equates to 1.16% of domestic waste collections during service change.
- As part of the new fleet to roll out the service change, we procured 23 new vehicles to undertake refuse and glass collections. As part of this procurement:
 - we have commissioned three electric RCV’s which are being used in our frontline service in our challenging Carmarthenshire topography. This is the commencement of our commitment and drive to becoming a Net Zero Carbon Authority by 2030 and reaching our target of a 50% ULEV compliant fleet by April 2024.
- We have commissioned a new depot at Cross Hands and recruited 47 new members of staff to roll out the first phase of the waste strategy.
- To promote the Circular Economy, we have been developing partnership opportunities and supporting community networks, with a view to building capacity for new or expanded Circular Economy projects. Furthermore, we have implemented the following projects:
 - Canolfan Eto in June 22 at Nantycaws Recycling Facility
 - Commercial waste recycling centre in October 22 at Nantycaws Recycling Facility
- We have steadily increased our customer base for Nappy Collection throughout implementation of the service this year. We currently have 7,140 customers and have diverted 779 tonnes of hygiene waste from black bags.
- We have implemented an Absorbent Hygiene Product (AHP) Collection & Nappy Service collection service which has attracted 7,500 Customers.
- We have increased our customer base for our seasonal Garden Waste collection by 20%, whilst retaining 96% of our existing customer base. 94% Achieved from 94.5% Target

<p>Task & Finish Group: Environmental Enforcement</p>	<p>“The Scrutiny Task and Finish Group has been working across various divisions to review the strategic approach to Fly-tipping in Carmarthenshire. This group is due to conclude and make recommendations and strategic plan to Cabinet in June 2023. In addition to this we have commenced a pilot of CCTV enforcement activity with hot spot locations identified and will report back in 2023/24”</p>
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Environment hero helps to keep Carmarthenshire clean

A young volunteer has been praised by Carmarthenshire County Council for his environmental work in the Whitland area.

10-year-old Leon litter picks his local area every day, helping to keep the area clean and tidy.

As a reward for his fantastic work Leon was invited on a behind the scenes tour of Nantycaws recycling centre and Canolfan Eto.

During the visit, Leon saw the different processes that Carmarthenshire's household recycling goes through as well as seeing the transformation of items at Canolfan Eto re-use project.

Businesses can also support their local environment by becoming a custodian of a '2 minute clean' board. These A-frame boards are equipped with everything needed to clean the area including litter pickers and bags.

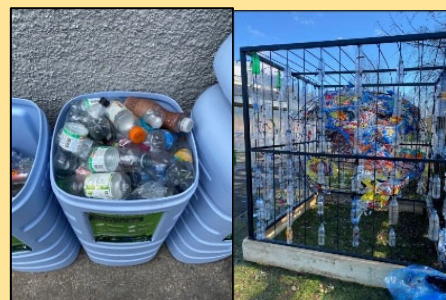


Behavior Change for the Future

We have been working closely with the pupils and teachers of Ysgol Dyffryn Ammanford and Ammanford Lions in conducting an anti-litter intervention, we have trailed a bottled recycling facility at 2 schools to improve waste management. Other schools have already removed the option of purchasing drinks in plastic bottles in an effort to reduce waste.

In addition the school and local community group have undertaken a number of community litter picks during the campaign, from these events discussions were formed on how best to highlight the issue of litter in the community, it was agreed to construct a sculpture using the materials collected from the litter picking event, it was agreed by all partners the theme of the sculpture would be a globe to represent planet earth, which is filled up with all the plastic and litter collected.

Workshops were created so the children from Ysgol Dyffryn Amman and Canolfan Amanwy department were fully involved with the design and creation of the litter globe. The Sculpture is currently at Ysgol Y Bedol, Ammanford, and evaluate a more prominent position within the town of Ammanford to show that the sculpture has been made from litter collected in the community. This provides education and awareness to our young generation in the County to encourage behavior change for the future.



What and how we can do better

Our delivery plan to achieve this objective

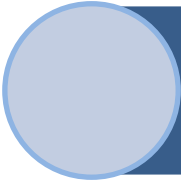
Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
1	Improve the way we manage waste in Carmarthenshire, increasing the waste reused, recycled or composted. Delivering against national beyond recycling strategy.	March 2024	Geinor Lewis
2	Utilise a phased approach for the implementation of a new kerbside waste collection system in 2024/25, that is compliant with Welsh Governments' Blueprint collection methodology. This will mean that households will receive a weekly recycling, food and glass collection services from 24/25. Vision 48	March 2025	Yana Thomas
3	Support and develop local volunteer activity with Keep Wales Tidy to help empower communities across Wales to tackle poor local environment quality issues in their area	March 2024	Geinor Lewis
4	Deliver the recommendations of the fly tipping task and finish group	March 2024	Dan John

Governance Arrangements

Compliance and governance is a priority. We ensure we create and adhere to good governance frameworks identified in the below structures and support tools below:

- Scrutiny
- Waste Changes Programme Board & Governance Structure
- BMT with Agenda
- Toolbox Talks
- PowerBI dashboard
- Financial meetings
- Risk and H&R & HR & IT as members of monthly BMT
- Media and Marketing monthly meetings
- Corporate level we are members of the Regen Forum, 10 towns project and regional development team (RDT)
- NZC Governance
- Air Quality Monitoring Group
- Fleet monthly meetings
- Annual Report
- Self-Assessments
- Involving wider service board members in the development of services (PSB)
- DMT.

We monitor this through our divisional delivery plan and performance measures. Also working with internal audit to improve the governance of our service delivery.



3g - Service Priority - Highways and Transport

Delivering key services & projects through strategic challenges

The aspiration for modal shift within the Wales Transport Strategy has influenced our investment in infrastructure particularly around our major population centres where we have built new infrastructure to support more sustainable travel journeys. The Division has continued to work through the strategic challenges influenced by macro influences that include the economy, resulting in reductions in income, both revenue and capital funding, the development of the Corporate Joint Committee with specific responsibility for transport planning, changes to the default speed limit in September 2023, the Wales Transport Strategy and climate change. The service has been proactive in delivering change however the constant reduction in resource levels, rising public expectation, supply chain pressures and deteriorating asset condition is leading to a difficult operating environment for services.

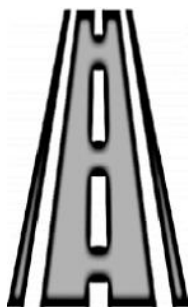
Why is this important?

- ⦿ The Transportation and Highway system role has never been more important than today when society continues to recover from worldwide events and addresses the key challenges of decarbonisation, inequality, developing housing and sustainable communities, education, health, well-being and the local economy.
- ⦿ Our highway and transportation networks underpin the economic prosperity of Carmarthenshire, facilitating access to employment and learning opportunities, social connections, health, leisure, active travel and delivering services that touch every home every day. Connectivity and accessibility are central to facilitating economic and social well-being and we will continue to develop and enhance our local infrastructure in order to support our communities.

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

⦿ Roads that are in poor condition 2022/23:



3.1% of our **A Class** - Improved on 3.6% in 2021/22

2.4% of our **B Class** - Improved on 2.8% in 21/22

10.1% of our **C Class** - Improved on 11.7% in 21/22


The improvement evidence targeted investment using a risk based evidence led prioritisation model.

- ⦿ The majority of respondents to our 2022 residents survey either **strongly disagreed or disagreed with the statement 'there are good transportation links around me'**, with an overall average index score of **-0.41**)











Poor transportation links can limit a person’s independence and their ability to go about their normal day to day routines, including being able to travel to work. This can exacerbate feelings of isolation and limit a person’s ability to better themselves and access opportunities to improve their health and well-being.

Progress in 2022/23

- ⦿ Maintaining the highway network is important to ensure residents have access to services, it is also important to ensure more vulnerable residents received care and support, particularly during the winter months. Strategic highway routes are treated with salt, as part of our winter maintenance plan to ensure vital services and supplies can be sustained. Over the course of the 22/23 winter season the service has spread 8,951 Tonnes of salt and operated on 116 occasions. Activity this winter has grown by 46% over the previous year with 4,030 more Tonnes of salt used.

<p>Internal Audit</p> 	<p>Highway Maintenance/Road Safety (Final Report issued: 23rd August 2022) Assurance Rating: High</p> <p>Objective of the Audit: The objective of the review was to provide assurance that the allocation listed on the Authority’s Capital Programme for Road Safety Grants is spent appropriately</p>	<p>Assurance Rating:</p> <table border="1"> <tr><td>High</td></tr> <tr><td>Acceptable</td></tr> <tr><td>Low</td></tr> </table>	High	Acceptable	Low
High					
Acceptable					
Low					

- ⦿ We have completed the decarbonisation on our street lighting sector, our LED investment programme has reduced our energy consumption by 62 percent.
- ⦿ Active Travel - construction of a shared use bridge and active travel route linking north and south Llanelli in accordance with our Active Travel Masterplan for the town. Progress has also been made on the design for other schemes in Carmarthen, St Clears, Ammanford, Cross Hands and Burry Port.
- ⦿ Schools Streets – two school streets initiatives were introduced, one at Glan y Mor school Burry Port the the other at Morfa, Llanelli.
- ⦿ Behavioural Change – work has commenced with schools in Llanelli to encourage young people to walk and cycle to school. This is more challenging and will take time to achieve.
- ⦿ Road Safety Education has played a key role in keeping young people safe this along with cycle training supports or work to achieve the well-being objective for young people to have the best start in life. Over the year 969 pupils received training against a target of 950, 620 pupils received cycle training against a target of 600. Eighteen initiatives were undertaken outside schools to improve road safety just short of the target figure of 20.
- ⦿ Weather stations:

				
<p>We Installed 3 additional weather stations for increased domain forecasting accuracy to optimise effectiveness of Winter Highways at Porthyrhyd, Llangadog and Meidrim.</p> <p>Winter treatment route reviews will be undertaken ahead of the 2023/24 season</p>				
				

- ⦿ The Cross Hands link road was opened in October 2022, this major piece of new infrastructure has stimulated economic development and supported the development of the strategic employment site at Cross Hands. The 2.1Km Cross Hands Link Road delivers a cost benefit ratio of over 4.5 with £65.9M of economic benefit for the communities of Carmarthenshire.
- ⦿ We have developed our Regional Framework Civil Engineering construction contracts to provide opportunities for SMEs to bid for work and grow.
- ⦿ Strategic connectivity is important to support economic growth, we therefore have continued to work collaboratively with regional partners on the long-term plans for a Southwest Wales Metro transport system that aligns with the Wales Transport aspirations. During 2022/23 we supported the Grand Union Trains bid for an “Open Access Agreement” to run new strategic rail services from Carmarthen to London to improve connectivity and reduced journey times by rail for cities
- ⦿ We have continued to work in collaboration with the Wales Government to lever in investment to assist with the delivery of programmes of work that help achieve the Well Being objectives. In 2022/23, £8.7 million was levered in to help enable us deliver infrastructure investment aligned to the Wales Transport Strategy
- ⦿ In addition to Wales Government funding, work has continued on the Towy Valley Path, our bid to the UK government for levelling up funding was successful providing £16.7million of UK Government investment. Progress has concentrated on Planning, land and design. A Compulsory Purchase Order has been published to sustain momentum on the project. It is a challenging project that we continue to manage through a Project Board for proactive management of risk.
- ⦿ Supported economic development through timely response to highway authority consultations on planning applications and highway searches. 82.4% of planning consultations were responded within 21days compared to national average of 60%. 94% of searches enquires were responded to within the statutory timescale.
- ⦿ Empowering communities – the Council has worked collaboratively with the Dyfed Powys Police, Go Safe and the Mid and West Wales Fire and Rescue Service to improve road safety. We were one of eight areas to introduce 20 mph speed limits, we have worked with partners on speed watch outside schools, the introduction of average speed cameras on high-risk roads and continue support education to stimulate behavioural change.

Is anyone better off?

New all-electric TrawsCymru T1 buses launched



Supporting core public transport routes across the county core service and where possible decarbonising the public transport sector. The T1 Carmarthen to Aberystwyth bus route is now served by eight electric buses with supporting infrastructure constructed for the service operation. The T1 project was a delivered by Carmarthenshire for and in collaboration with the Wales Government and Transport for Wales.

Electric Vehicle infrastructure network continues to grow

Electric vehicle charging infrastructure has been installed at key operational depots this year and new electric refuse collection vehicles procured.

The County Council has introduced electric charging points at 52 locations across the county (45 fast, 6 rapid and 1 ultra rapid).

Across our fast-charging network (41 sites – soon to be 43) during 2022 there were 4230 sessions, and 58,490 kWh were delivered.

The average dwell time per session was just over 2 ½ hours.

Earlier in 2022 we opened the Cross Hand rapid charging hub for public use.

Since opening 5,589 charging sessions delivering 131,075 kWh of energy drawn. This equates to 384,050 EV miles/74.1 tonnes of Co2 savings. We have installed 52 charge points in total.

We have also worked in partnership with Transport for Wales to install 2 x 50kW chargers at: Llanybydder (completed), Llandovery (completed), Ammanford and Newcastle Emlyn.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A			
1	Develop the Regional Transport Plan to inform the development of a sustainable, low carbon transport system that supports economic growth within the County	31/03/2024	Simon Charles
2	Engage with and lobby Welsh Government on their commitment to construct a bypass for Llandeilo. CV59	31/03/2024	Steve Pilliner
3	Lobby Welsh Government to reopen the Amman Valley railway line to passengers as part of the Swansea Bay Metro. CV40	31/03/2024	Simon Charles
4	Develop Community Transport Strategy to enable access to essential services from rural communities. CV51	31/03/2024	D Alwyn Evans
5	Review the current vehicle fleet strategy with a view to utilising the most suitable and low emissions vehicle technology (including electric or other power sources) over the coming years. CV49	31/03/2023	Antonia Jones

Governance Arrangements

There are formal structures in place to manage business performance and strategic projects performance aligned to corporate management structure, Cabinet Council and Scrutiny Committees.

Performance and delivery is managed through Divisional Business and Strategic Project Management Team with reviews at the Departmental Management and Corporate Management teams. We continue to develop our risk-based approach to understand developing areas of concern.

In managing risk consideration is given to nature of work, the level of ambition and level of strategic change aligned to national and local strategy relative to the role of highway and transport system. The corporate risks are reviewed every two months to CMT. Risks are captured in the Departmental Business Plan.

Project Boards with cross authority senior officer representation are set up for major projects to support governance. In 2022/23 specific project boards were in place for the Towy Valley Path, T1 electric bus and 20MPH default speed limit changes.

Revenue and Capital Budgets are reported quarterly to Scrutiny Committee Departmental Business Plans are produced and reviewed every year. They are submitted to various scrutiny committees.

The Corporate Joint Committee with responsibility for Regional Transport Planning and a regional Scrutiny Committee and Regional Transport Directors Group will manage the development of the Regional Transport Plan when guidance on Regional Transport Plan is issued in 2023.

Well-being Objective 4 – Our Council To further modernise and develop as a resilient and efficient Council



Overarching judgement

In March 2023, the Council formally launched its new approach to transformation via the adoption of its first Transformation Strategy. The Strategy will provide the strategic framework that will underpin the implementation of a significant programme of change and transformation across the organisation over the course of the next 5 years. The main focus of this programme will be to further accelerate the process of modernisation across the Council, and allow us to continue to deliver high quality, cost-effective services within the context of a challenging external environment.

Eight Workstreams have been established to progress the key priorities outlined within the Transformation Strategy and good progress is already being made in implementing these work programmes

Why this is important

- In March 2020, we entered one of the most challenging periods ever faced by local government with the COVID-19 pandemic. Emerging from the crisis, there was a recognition that ‘things would never quite be the same’ and we would not be in the same organisation that we had been.
- We therefore wanted to capture the learning from our response to the pandemic; what worked well/did not work so well, and how this could potentially change ‘what we do’ and ‘how we do it’ in the future.
- This is now an opportunity to re-set or go back to basics in using some core principles that underpin service delivery.
- Findings from a staff consultation in 2022 indicate that the vast majority of respondents feel proud of the way we responded as an organisation to the pandemic. Additionally, the majority feel ready to move forward and work in a post-COVID world. Mostly, staff agree that they were well led during the pandemic, however a lower proportion agreed that they feel valued for the contributions they made during this time.

The key success measures we set ourselves for this overall objective

Statement	Overall Score 2022	Overall Score 2023
I can access Council services through my preferred language	1.4	TBC
When I access Council services, I find the staff to be approachable and friendly	0.82	TBC
I can easily access up to date information about Council services	0.5	TBC
I find contacting the Council simple and easy	0.31	TBC
The Council provides good quality services overall	0.27	TBC
The Council lets people know how it's performing	-0.1	TBC
The Council provides opportunities for me to participate in decision-making	-0.19	TBC
The Council makes good use of the financial resources available to them	-0.33	TBC
Investment is focused in the correct areas	-0.41	TBC

Source: CCC Consultation

Analysis below will be reflective of trend analysis of consultations over time following analysis of 2023 results.

The vast majority of respondents **agree that they can access Council services through their preferred language**, depicted by an AIS score of 1.4. This is the highest score exhibited under this theme. Qualitative comments received were mixed, with some expressing frustration regarding receiving communications or seeing social media posts in Welsh first. In contrast to this, others stated that they are not always able to communicate with the Council through the medium of Welsh. In addition, reference was made to a lack of communications in Polish and communications appropriate for deaf members of the community.

A lower proportion of people agree that they find **contacting the Council simple and easy**, indicated by a score of 0.31. As specified through comments, reported reasons for this are numerous, with notable examples including:

- Difficulty in identifying the right person to speak to,
- Long waiting times on calls,
- Staff coming across as uninterested and unhelpful,
- Staff not returning calls,
- Digital nature of some processes act as a barrier for some,
- Website pages not user friendly and are perceived to be out of date.

Positively, the majority of respondents agree that staff are approachable and friendly when accessing Council services. This is testament to the hard work and dedication of our staff who are seemingly providing residents with good customer service.

A minority expressed that they have not found staff approachable and friendly, comments to this end are mixed between a perceived lack of support and interest from staff in dealing with queries to wider issues in communicating with the Council.

Positively, the majority of respondents feel that they can easily access up to date information about Council services.

Respondents are mainly in agreement that the Council provides good quality services overall, however the relatively low positive score indicates that a reasonable proportion of respondents disagree with this statement. Reasons behind this disagreement are numerous, however the broad themes include:

- Unreliable waste collection,
- Perceived lack of town centre regeneration,
- Poor road conditions i.e. potholes,
- Lack of street cleansing,
- Poor verge/hedgerow maintenance,
- Long waits for housing repairs,
- Increased litter and fly-tipping,
- Lack of public transport,
- Perceived poor quality social care services,
- Lack of street lighting.

Several comments were made in relation to council tax and the perceived wastefulness/misdirection of financial resources. This is corroborated by the negative score indicated for 'the Council makes good use of the financial resources available to us.'

In addition, a high proportion of respondents indicated 'neither' or 'don't know.' This is perhaps indicative of a wider issue whereby the public's understanding of how the Council utilises its financial resources is limited.

Responses were mixed with regards to the degree that residents feel that the Council lets them know how it's performing. The largest proportion disagree whilst a significant number of respondents indicated 'neither' or 'don't know', which perhaps highlights those respondents are not aware of how to access this information or the information needs to be promoted wider. Comments made under this theme would suggest that this is the case. In this regard, it is worth noting earlier comments made in relation to the website and how user-friendly this is considered by some residents.

Views were mixed with regard to 'the Council provides opportunities for residents to participate in decision-making.' Many indicated 'neither' which substantiates the importance of consultations in providing residents with opportunities to share their views. A further large proportion disagree which highlights the importance of sharing with residents how their views have been taken on board following a consultation.

Outcomes we set ourselves

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
To further modernise and develop the Council's ways of working.	One of the key aims of the Transformation Programme is to develop smarter and more efficient ways of working, especially through the use of technology. A programme of work is already underway to automate a number of paper based processes.	Yes
Support the development of the Council as a modern, diverse, inclusive and responsive organisation and be an 'Employer of Choice'.	A Workforce Strategy has been developed during the year, and this will provide the strategic framework to support in delivering on a number of workforce related priorities and to become an 'Employer of Choice'.	Yes
Listen to our staff through regular staff engagement and empower them to improve their own service areas	A Staff Survey was undertaken during 2022/23 and a summary report on findings and actions has also been communicated to staff. These findings have also been used to inform the work of an Employee Engagement Task & Finish Group who have developed a Corporate Communications Plan which outlines a range of staff communication and engagement initiatives.	Yes
Ensure local and regional partnership working is efficient and effective and adds value to the work of the Council	The Carmarthenshire Public Services Board has worked well during the year to develop its new Well-being Plan for the period 2023-28. Collaboration with regional colleagues in Ceredigion and Pembrokeshire have also worked well with sharing of resources to progress certain elements. The Safer Communities, Serious Violence & Organised Crime and Contest Boards have also worked well at a Carmarthenshire and Dyfed Powys basis with collaboration	Yes

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
	with a range of partners on a range of community safety focused activity.	
Increased public engagement through engagement, participation and consultation.	Increased numbers of respondents to Council consultations is a positive indicator of progress. There is further work to be done to improve our feedback methods post-consultation and to broaden our early engagement and participation methods. This is identified as an action for 2023-24.	Yes
A more commercial approach to the delivery of Council services with a view to increasing the level of income generated.	A dedicated workstream has been established within the Transformation Programme to identify opportunities to generate more income through adopting a more commercial approach to the delivery of Council services. Discussions are being held with services to inform the development of a Commercialisation business case and delivery plan which will be considered by Cabinet in September 2023.	Yes
Embrace and promote agile working, hybrid meetings and new ways of working across the organisation, by being more sustainable and creative to improve Council services.	The Transformation Workplace workstream has been examining how we can rationalise our accommodation portfolio, whilst modernising and improving the workspaces in our retained core buildings. Since the pandemic, most offices have been less than a third full, with staff increasingly needing different types of space to meet, work and collaborate. In the current financial climate building rationalisation is a good way to save money while protecting front line services. Reducing the Council's estate will also help save spends on utilities and contribute to us achieving our net zero carbon objectives. A successful rationalisation pilot has already taken place with Housing and Education & Children's Services (E&CS) staff in Llanelli. The number of staff based at Parc Dewi Sant in Carmarthen will be reduced over the next 12 months. Staff will be relocated to Spilman Street and County Hall.	Yes
Deliver organisational change that supports key Net Zero Carbon targets	A Net Zero Carbon Plan will be developed by April 2023 which will set out how the Council intends to meet its carbon reduction targets by 2030. The Transformation Programme will have a key role to play in facilitating the organisational change required to deliver the commitments within the NZC Plan.	Yes
Ensuring the Council is using its resources economically, efficiently and effectively.	During 2022/23, the Council was one of the first authorities in Wales to produce its 2021/22 statement on accounts and receive an unqualified audit report Against an extremely challenging economic backdrop of high inflation and unprecedented wage growth not seen for a generation, the council delivered a small underspend against budgets.	Yes

Corporate Strategy Outcomes	Progress during 2022/23	Improved Yes/No?
	<p>The council met its target to pay 95% of suppliers within 30 days, but narrowly missed its treasury investment returns goal due to the nature of rising interest rates.</p> <p>Departmental Self Assessments have been introduced which include an evaluation of economy, efficiency and effectiveness</p>	
<p>Embedding the sustainable development principle in all that the Council does</p>	<p>The requirements of the Well-Being of Future Generations Act have underpinned the approach to both the development and implementation of the Transformation Programme.</p> <p>Development work on the Integrated Impact Assessment during the year will be implemented during 2023-24 and will ensure the sustainable development principle is fully embedded.</p>	<p>Yes</p>



WBO4a -Thematic Priority: Organisational Transformation

Following the Local Government elections in 2023, it was agreed that this would be an opportune time to review the Council’s approach to transformation and ensure that the programme was fully aligned with the aims and objectives of the new Corporate Strategy.

This would also look to build on the work of the Council’s TIC Programme which had been the main vehicle for delivering on organisational support for transformation and change since 2012 and allow the Council to maximise the opportunities presented by the response to the COVID-19 pandemic to further transform and modernise our ways of working, especially using technology.

The roll out of this new approach would be underpinned by the development and implementation of a Transformation Strategy. This is the first time that the Council that has produced a Transformation Strategy, and it is intended that this will provide the strategic framework to drive a programme of significant change and transformation across the organisation over the next 5 years.

The Transformation Strategy was reported to Cabinet in February 2023 and launched in March 2023 and now provides the strategic framework to support the delivery of 8 thematic priorities:

- ⊙ Efficiencies and Value for Money
- ⊙ Income & Commercialisation
- ⊙ Workplace
- ⊙ Workforce
- ⊙ Service Design & Improvement
- ⊙ Customers & Digital Transformation
- ⊙ Decarbonisation and biodiversity
- ⊙ Schools.

Workstream Delivery Groups have now been established to support the implementation of each of the transformation priorities and these will be led by a Director/Head of Service.

A Communications Plan has been developed. Regular news articles will be used to raise awareness of the projects, share 'good practice' and provide opportunities for staff to provide feedback or contribute ideas and suggestions.

The Transformation Programme has been aligned with the Council's Future Leaders development programme and 12 Future Leaders (Council officers on the programme) are all undertaking transformation related projects as part of their development programme. However, there is an opportunity for any member of staff to participate in, or lead on, a transformation project and this has the potential to develop into a corporate talent management programme.

WBO4b - Efficiencies and Value for Money

To continue to deliver financial savings through efficiencies or cost reductions and smarter ways of working.

Progress to date

- ⊙ Budget sessions are being held with individual Heads of Service between February and the end of July 2023, which aim to support the identification of future efficiency savings for 2024/2025 budget setting process. A summary of outcomes from the sessions are due to be reported to Transformation Board in September 2023.
- ⊙ Work is also being undertaken at an individual service level to review opportunities to make best use of staffing resource with a view to reducing spend on agency workers and overtime.
- ⊙ The Workstream is also reviewing the Council's approach to contract management in recognition that this a more robust approach in this area could support improvements in respect of quality and value for money of the services received from external providers.

WBO4c - Income & Commercialisation

To develop a more commercial approach to the delivery of Council services with a view to increasing the level of income generated.

Progress to date

- ⊙ A business case to support an increased level of commercialisation within Council services is currently being developed, and this is due to be reported to Cabinet in September 2023. This report will look to identify a range of opportunities to generate additional income which will help mitigate the impact of the ongoing budget challenges that the Council is likely to face in the coming years.

- ⦿ A cost recovery approach to the setting of fees and charges is currently being rolled out on a phased basis across Council services. This will look to ensure that, where appropriate, the service is recovering the full cost of providing a service when setting their fees and charges or is able to generate a profit, if the relevant legislation permits.
- ⦿ A scheme to allow advertising on designated roundabouts throughout the County has been approved and is due to be rolled out shortly. Plans are also being developed to identify wider advertising and sponsorship opportunities across the Council which could also generate additional income.
- ⦿ An 'Invest to Save' initiative has resulted in additional staffing resources being deployed within the Council's debt recovery functions to support an increased recovery work. This will look to build on a previous TIC 'Invest to Save' project which generated recovered debt of over £1.8m between 2016-2018, and a more recent pilot initiative which recovered £800k through the adoption of an early intervention approach.

WBO4d - Workplace

To exploit the opportunities presented by a move to hybrid working and to further rationalise the Council's accommodation portfolio and modernise and improve the working environment within the remaining core buildings.

Progress to date

- ⦿ The Workplace workstream has been examining how we can rationalise our accommodation portfolio whilst modernising and improving the workspaces in our retained core buildings.
- ⦿ Since the pandemic, most offices have been less than a third full, with staff increasingly needing different types of space to meet, work and collaborate. In the current financial climate building rationalisation is good a way to save money while protecting front line services. Reducing the Council's estate will also help save spends on utilities and contribute to us achieving our net zero carbon objectives.
- ⦿ The number of staff based at Parc Dewi Sant in Carmarthen will be reduced over the next 12 months. Staff will be relocated to Spilman Street and County Hall, however, staff in Building 7 will remain in place for the foreseeable future. Those groups of staff affected have been made aware of the changes and the Head of Service responsible will be discussing directly on any changes which may affect them.
- ⦿ A successful rationalisation pilot has already taken place with Housing and Education & Children's Services (E&CS) staff in Llanelli. E&CS staff based in Llanelli are now working together on a single floor of Tŷ Elwyn with Housing staff from Eastgate based on another floor alongside Health staff in Tŷ Elwyn, Llanelli.
- ⦿ A service led re-design of the workspace accommodated the teams across 2 floors with 315 staff comfortably working from 120 desks, with better meeting facilities and flexible working spaces created. This model can now be applied across the Council but will be adjusted to reflect the way that each service works as we recognise that not all teams work in the same way.

WBO4e – Workforce

To oversee the development of a Workforce Strategy and delivery of key workforce priorities to enable the Council to become a more modern and responsive organisation and an 'Employer of Choice'.

Progress to date

- ⦿ A Workforce Strategy has been developed and this will provide the strategic framework to help us address our key workforce priorities over the course of the next 5 years. This will also be supported by the development of a workforce data framework to help us evaluate the impact of this work.
- ⦿ One of key workforce priorities is to strengthen our approach to the recruitment and retention of staff which is one of the key challenges facing a number of Council services. A new recruitment system is due to be implemented by September 2023 and this will provide for a quicker, more user-friendly process for both

applicants and managers. A specific project is also looking at how we can adopt a more innovative and creative approach to the way that we attract and then retain our staff.

- ⦿ Our 'Future Workforce' initiative is also looking to promote a sustainable approach when responding to future workforce needs, by seeking to increase the number of apprenticeship, graduate and work experience opportunities.
- ⦿ A feasibility study is reviewing the potential to establish in-house agency as a way of reducing agency costs and providing greater resilience within the staffing resource. It is likely that this study will recommend that this approach is subject to an initial pilot in social care before being potentially rolled out across other services.
- ⦿ We had just under 100 apprentices on formal recognised apprenticeship schemes within the Council during 2022/23 this equates to 15.2 per 1,000 employees (*PAM/044*)

WBO4f – Service Design & Improvement

To provide for a more sustainable and creative approach to the review, remodelling and improvement of Council services.

Progress to date

- ⦿ The main priority for the workstream currently is to review the status of those previous TIC Reviews that are still on the work programme – this will aim to check whether there is sufficient evidence of improvement (i.e. use of data) and ability to sustain this improvement before any sign off from the group. The group has considered four TIC Review delivery plan updates to date: Pensions, Planning Enforcement, Property Design and Debtors. Further updates will be considered in the coming months and each will be required to use data as evidence of the impact of any changes/improvements being made within the service.

WBO4g – Customers & Digital Transformation

To continue to make better use of technology to deliver smarter, efficient service processes and to deliver a better experience for customers.

Progress to date

- ⦿ The workstream is overseeing the implementation of an on-going programme of work which is seeking to rationalise and/or automate a number of paper-based processes, such as the processing of outgoing mail, time-sheets, invoices and the printing of documents for signing. The use of electronic signatures and hybrid mail solutions is being rolled out across a number of services and this is already delivering a more cost-effective and productive way of working and also supports staff to work in a more hybrid way.
- ⦿ The use of robotics technology is also being deployed to automate two back-office processes within the HR services. This project which is being funded via the Council's Digital Transformation fund will be used as proof of concept in advance of the further potential use of AI/robotics within other services.
- ⦿ We continued to increase the number of Transactional Council Services available to the public online (ICT/003) with the following added during 2022/23:
 1. Contact Us Pages and Process Enhancements
 2. Absorbent Hygiene Products (AHP) and Nappy Collection Service
 3. Pupil Development Grant
 4. Community Learning Bookings
 5. Claim What's Yours enhancements
 6. Email and SMS Alerting for Recycling and Waste Services
 7. Citizen Access Portal for Revenues Services.

This makes a total of 53 transactional services made available online to the public since 2014/15.

WBO5h - Decarbonisation and Biodiversity

To support the Council in delivering transformational change in support of key decarbonisation objectives and targets.

Progress to date

- ⦿ The main focus of current programme is the development of a strategic/policy framework which will then provide the basis for the development of a Strategy and Delivery plan. Workshops have been held to engage directorates in the development of a new strategy.
- ⦿ Work has also progressed on the development of a carbon costing model for the Council.
- ⦿ A series of carbon literacy sessions were held for elected members during 2022 and the team have worked with colleagues in Media & Marketing as part of an on-going Communications Programme.

WBO5i - Schools

To assist schools in identifying cost reductions and better ways of working, and support the development of more sustainable school budgets and help protect front line academic provision.

Progress to date

- ⦿ The Schools workstream aims to support schools in their financial decision making to create efficiencies and develop more sustainable budgets. This includes providing them with savings opportunities through access to a range of corporate procurement contracts such as printing, telephony, stationery, and waste services.

- ⦿ Undertaken reviews of operational support services leading to improved and more financially efficient service provision to schools such as the Primary School Property 'Handyvan' Service and improvements to the Schools' Cleaning Service.
- ⦿ Developed financial and curriculum benchmarking tools which aim to enable and support the sharing of good practice between schools in their financial management.

Identified areas for improvement:

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	Efficiencies and Value for Money		
	Ensure that budget exercise currently being undertaken with Heads of Service is used to inform the savings identification exercise as part of the budget planning for 2024/25.	September 2023	Jonathan Morgan (Workstream Lead) / Jon Owen
	Income & Commercialisation		
	Develop a Commercialization Plan for consideration by Cabinet in September 2023	September 2023	Chris Moore (Workstream Lead) / Jon Owen
	Workplace		
	Complete relocation of staff from Parc Dewi Sant to County Hall and Spilman Street and finalise plans for Ammanford and Llandeilo	October 2023	Jake Morgan (Workstream Lead) / Mark Howard
	Workforce		
	Implement the new Workforce Strategy, with particular emphasis to be placed on strengthening how we recruit, retain and develop our staff.	September 2023	Paul Thomas (Workstream Lead) / Jon Owen
	Service Design & Improvement		
	Complete the review of TIC Review Delivery Plans and ensure arrangements to sustain and monitor service improvements.	November 2023	Workstream Lead / Jon Owen
	Customers & Digital Transformation		
	Develop a prioritised and resourced implementation plan to support the use of AI/robotics within back office/transactional processes	October 2023	Ainsley Williams (Workstream Lead) / Jon Owen
	Decarbonisation and biodiversity		
	Develop a plan to ensure that Transformation Programme is able to support the change and transformation required to help the Council meets its key decarbonisation and biodiversity objectives.	November 2023	Rhodri Griffiths (Workstream Lead) / Jon Owen
	Schools		
	Further support schools in the identification of opportunities to achieve cost savings and efficiencies in support of sustainable budgets.	On-going	Gareth Morgans (Workstream Leads) / Jon Owen

5 Core Business Enablers

In addition to the identified thematic and service priorities, there are a range of core business enablers that are essential to enable us to make progress against our well-being objectives. These core business enablers are as noted below.

#	Core Business Enablers
5a	Information and Communication Technology (ICT)
5b	Marketing & Media including customer services
5c	Legal
5d	Planning
5e	Finance
5f	Procurement
5g	Internal Audit
5h	People Management (Human Resources, Learning & Development, Occupational Health)
5i	Democratic Services
5j	Policy & Performance
5k	Electoral Services & Civil Registration
5l	Estates & Asset Management
5m	Risk Management
5n	Business Support

5a Information and Communication Technology (ICT)

As a service we engage with and understand our customers to help them deliver effective services. We have strengthened our approach to disaster recovery and cyber security to ensure we are in a strong position to mitigate and respond to any threats. The service is closely aligned to deliver the aspirations of the new Transformation Strategy and has worked closely with services on key transformational projects to streamline, automate and drive efficiencies across all our key areas.

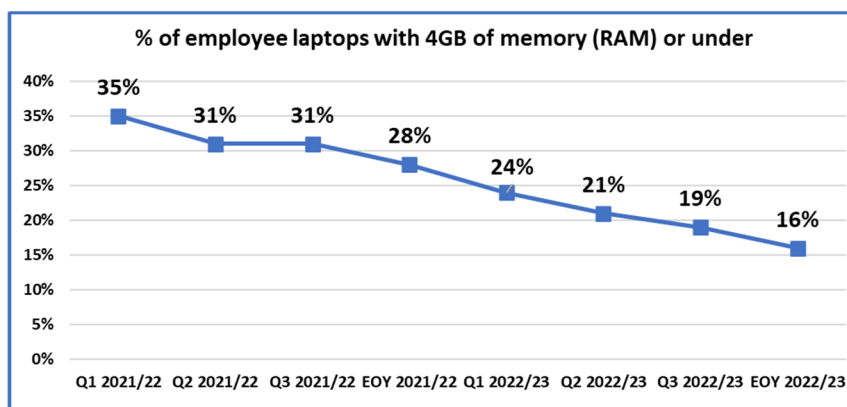
Why is this important?

- Technology is becoming increasingly pervasive across all sectors and becoming integrated in many aspects of our lives. Digital technology has the potential to transform the County and the lives of residents while generating long-term savings for the Council.
- There are three key strategies underpinning our ICT delivery. Namely the Digital Transformation Strategy 2021-2024, the Digital Technology 2022-2025 and Digital Schools Strategy 2022-2025. Key areas of work covered by the service are as follows:
 - Core Data and Telephony Network and Infrastructure
 - Facilitate the delivery of the Digital Transformation Steering Group (DTSG) Work Program and Funding along with the newly formed Transformation Workstreams - Digital & Customers.
 - Cyber Security including Disaster Recovery and Business Continuity testing, scenario planning and awareness.
 - Application Development
 - Systems Support for Business-Critical Systems
 - Workforce / Operational Support (Hardware / Software)
 - Schools Operational and Strategic ICT Support
 - I.T. Procurement function
- Our purpose is to engage with and understand our customers to help them deliver effective services.

How well are we doing (and how do we know)? [Sources of evidence](#)

Success Measures / Explaining the Results

- Of the 9,790 ICT helpdesk queries received during 2022/23, 65.8% were done through using the Self-Service helpdesk, this is slightly lower than previous year with 68.8%, but there has been in a 3% increase in the number of queries received. *(ICT/002)*
- We are continuously upgrading the laptops our employees use in order that they are as efficient as possible by reducing those with a memory of 4GB or under. This has halved in number since April 2021 and at the end of March 2023 this was down to just under 500 laptops out of a total of 3,219. *(ICT/009)*
- Out of the 740 Freedom of Information Act request received during 2022/23, 95% were responded to in 20 working days, this continues to be well above the Information Commissioner's Office target of 85%.



Progress in 2022/23

- We procured an enterprise RPA (Robotics Process Automation) solution. This will allow the Council to streamline and improve back-office functions and processes (especially those mundane / repetitive tasks) by using specialist software and AI (Artificial Intelligence) capabilities. HR are pro-active and will be the first to automate and target a collection of processes as the initial Proof of Concept. Creating a New Post, Issuing Contracts, Reference Checks as some being evaluated. We are contracted and working with a local specialist company based in Llanelli (CodeBase8 / Davies Internet) to help implement technology, develop the first set of processes for us and give knowledge transfer and training to develop a centre of excellence in-house within the Application Development Team within ICT Services. The vision is to expand further across the authority over the next 3 years. A massive transformation opportunity to drive efficiencies.
- We continue to deliver support to schools, supporting the HWB services, delivering and installing the preferred student devices of Chromebooks. We have provided ICT consultancy on all new schools builds in the county.

Cyber Security

- We have recently undertaken a Cyber security stocktake.
- We act as an enabler and vehicle for transforming the way services across the Council are delivered to customers by increasing opportunities for accessing council services via digital technologies. We have launched the new Citizen Access Portal for Revenues Services. A 2-year project in development which launched at the end of March 2023. 24/7 Self-Service Portal for Council Tax for our residents to manage their eBilling for Council Tax, Apply for Paperless, Manager Direct Debits, Apply for Exemptions and will grow to more services. With over 14,000 current Residents already subscribed to view their Council Tax Balances via our Contact Centre and HWB My Account, we now have the ability to offer far more on-line services, automation and integration functionality into the back-office will massively help transform the revenues services and the range of services we can offer digitally via our HWB's, Contact Centre and On-Line via the Council's Website.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	Continue to embrace and promote agile working, hybrid meetings and new ways of working across the organisation. V108		
	Further increase our use of the latest digital technology to further transform the services delivered by the Council. V110		
	We will in line with our Digital Transformation Strategy 2021-2024, continue to engage, prioritise and implement department needs to allow them to deliver effective services.	31/03/2024	Julian Williams
	We will ensure a robust approach to Cyber security and sustainable solutions are implemented for Information Governance.	31/03/2024	John Williams
	We will fulfil our statutory obligation under the Data Protection Act and ensure we are up to date with revisions in law being introduced in the UK.	31/03/2024	John Williams

Governance Arrangements

To ensure delivery of the aspirations of the Transformation Strategy we report directly to the Digital Transformation Steering Group that in turn reports into the Transformation Board.

From an Information Governance perspective we report directly into the Corporate Information Governance Group that in turn reports into the Corporate Governance Group and then Governance and Audit Committee.

5b Marketing and Media including Customer Services

The service has seen increasing demand across all of our functions with the need to provide timely and accurate information

...through a range of channels continuing to be an important element of the Council's work.

The introduction of the Hwb Advisor service has been an essential part of the Council's response to the cost of living crisis and will continue to develop in coming year.

Why is this important?

- Good communication and engagement can create a positive experience for those who interact with the Council. It helps people understand our objectives, values, services, challenges, and achievements. People should be empowered to get involved, have their say, ask questions, and feel that their feedback is valued.
- The Marketing, Media and Customer Service is a diverse team that supports every department across the Council to ensure people have a clear understanding of what we do, what we aim to achieve and the services we provide.
- The team has expertise in public relations, campaign marketing, graphic design and print, media, advertising, social media, internal communications, web, digital, consultation, customer care and translation.
- Our role is to ensure that Council messages do not conflict and that we remain on message and on-time, and that we are giving out to our audiences clear and concise information from a single trusted source.
- We can respond in a crisis, share information, and inform on future developments, explain why certain things must be done in a particular way, work with our community and workforce to share the right message, in the right way, at the right time.



How well are we doing (and how do we know)? Sources of evidence

Success Measures / Explaining the Results

- Over 3.4m user sessions on the Council's website during 2022/23 this is a 11.4% increase on the previous year. *(M&M/001)*
- Over 1.45m sessions on the internal Staff Intranet, this is a 46% increase on the previous year. *(M&M/008)*
- During 2022/23 our contact centre received 238,300 calls with an average time taken to answer the call at 6min 32 seconds. This is a slight reduction in the number of calls compared to previous year with 268,000 calls. During 2022/23, we added a message on our telephone line which has resulted in a reduction of the number of customers needing to speak with a member of staff, together with an added 'Options' menu to our telephone lines that directs customers to parts of the organisation that they require based on the options they have selected. We have also introduced a 'Contact Us' form making it easier for customers to communicate with the Council electronically and enhanced web forms making it easier to make applications/reports online which reduces the need for customers to contact by phone. The contact centre will continue to take calls and enquiries through other media whilst improving the customer experience. *(M&M/001)*
- Carmarthenshire has three main town centre Hwbs at Carmarthen, Llanelli and Ammanford. During 2022/23, **12,800 residents requested a face to face appointment**, this is a 32% increase on the previous year. *(M&M/004)*



Carmarthenshire County Council	
Website	Internal
Webinar	MyGov
Hub	End
By Webinar	My Feedback
Online Survey	Council Website



Progress in 2022/23

Our Website

- ⦿ We are working to develop a systematic approach to involving service users in the future design and development of our online/channel shifted services.
- ⦿ We are working with the WLGA (Welsh Local Government Association) Digital team on user testing, specifically in regards to the cost of living agenda. The information we have received allows us to look at the website from the customer point of view, and offers recommendations based on the service user experience, allowing us to involve the service user in our content design process and take the service user with us on the development of our website and online services.
- ⦿ The Discover Carmarthenshire site has been modernised and updated to the new version of Umbraco. The Intranet is currently being updated to follow the layout and features of the corporate website.
- ⦿ The jobs and careers pages are currently being updated with new imagery and content to compliment the introduction of the new Oleoo recruitment platform which will be launched during 2023-24.
- ⦿ During the year, we have been working with services to update their content and to digitise some of their processes, to appeal to more customers as it is our customers preferred way in interacting and learning more about various council services.
 - During the months of January through to March new waste collection arrangements were introduced and the website was key in providing information to the public, so making sure that the information was correct and user friendly was essential.
 - Due to the cost of living crises we added the period dignity information on to our website transferring it from the Carmarthenshire youth council website, creating a directory of locations and adding the locations on the in my area map.
 - Working with the Place and Infrastructure Department web editors the planning enforcement page was updated. Guidance have been added to inform customers of what planning can and cannot be enforced and the backend process streamlined so that all queries are answered within a designated timeframe.
 - Council tax changed platforms from Granicus to Northgate Citizen access to provide the customer with a new self-serve option which allows them to interact with the Council quickly and efficiently. The web pages were amended accordingly. Currently the platform allows the customer to set up a secure account which they can use for electronic billing, set up or amend a direct debit and check their council tax balance. The platform will offer further interaction as the team move forward with the development.

Engagement and consultation

- ⦿ We have ensured a planned and co-ordinated approach to engagement and consultation across the Council by improving coordination of requests to undertake consultations. We have communicated this approach across all departments to ensure consistency.

Hwb

- ⦿ A huge amount of work has been done to develop and promote the Claim What's Yours initiative. The service delivered by the Hwb Advisers have now supported more than 1,800 individuals since August 2022.
 - This support provides, advice, opportunities to claim money and well-being support.
 - Over 50 warm spaces were opened within the County with the 3 main warm welcome spaces at our 3 main libraries supporting approximately 350 individuals per week.
 - The cost of living page on the corporate website is highlighted on each page to ensure all visitors to the site know where to get support and advice.
 - A new Hwb model pilot was launched beginning of December where more services were made available face to face to deal with customer enquiries. These included housing matters, employability and trading standards.
 - On 27 January 2023 we held a successful money advice event at all 3 Hwbs. Funding has been secured to recruit 3 money advice officers to help residents with budgeting advice and support during 2023-24.

Communications Strategy

- ⦿ The new communications strategy will be developed in line with the key headlines and actions identified within the cabinet vision.
- ! The updated corporate customer charter is now in draft format. The next stage is to engage with specific services to ensure this meets their service need in respect to how they require to manage their customers.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	To develop a Corporate Communications Plan that will incorporate internal communications, engagement, digital, advertising, and customer services.	31/03/24	Deina Hockenhull
	Develop solutions to communicate effectively with all staff including frontline staff and ensure corporate brand is consistent across all services reflecting the use of the intranet and readership of staff newsletters etc (cv103)	31/03/24	Rhiannon Evans
	To continue to advise and support services in making better use of technology and managing digital content to deliver a better experience for customers. (cv110)	31/03/24	Lowri Jones
	Work with and support web editors within services to improve web content to deliver smarter, efficient service processes, to deliver a better experience for customers. (cv110)	31/03/24	Lowri Jones
	To introduce the Corporate Customer charter	31/23/23	Deina Hockenhull

Governance Arrangements

Transformation Board Customers & Digital Transformation Workstream.

5c Legal

We have ensured legality and probity in the Council's decision-making
We work within a statutory framework governing such things as the way meetings are run, the way decisions are taken and the legislation behind each decision which needs to be taken.

Why is this important?

- On the legal front we aim to handle as much of the legal work needed by the Council in-house as we can, although there will be some occasions when we need to send work to external lawyers. However, these are a small number across the full range of the Council's functions.
- Some of the key areas of focus in the next 12 months will be supporting the work of the Regeneration Team in relation to the Shared Prosperity Fund, our Housing colleagues in bringing empty properties back into use, playing a key role in the TIC Debt Recovery Project, advising on the Council's submissions to the National COVID-19 inquiry and implementing changes to court procedures in child protection cases.
- The range of legal work undertaken includes not just court and tribunal cases, but also advising Council committees, drafting legal documentation and giving legal advice.

How well are we doing (and how do we know)? Sources of evidence

Progress in 2022/23

- We have collaborated with HM Land Registry (HMLR) so as to enable HMLR to become the registering authority for Local Land Charges for the County of Carmarthenshire in accordance with the provisions of Schedule 5 of the Infrastructure Act 2015. The task of identifying any anomalies in data held and making any necessary changes has been completed by both Land Charges and Planning teams. This has taken longer than expected due to staff shortages, delays with software providers and delays on the part of HMLR. The data is in the process of being checked by HMLR for any outstanding issues and this exercise will be repeated until no anomalies are identified. Then the project will move to the next phase with a scheduled end date of June/July 2023.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A	Legal Services		
1	To develop a set of key performance indicators for the Legal Services and Land Charges service.	Mar 2023	Robert Edgecombe
2	To collaborate with HM Land Registry (HMLR) so as to enable HMLR to become the registering authority for Local Land Charges for the County of Carmarthenshire in accordance with the provisions of Schedule 5 of the Infrastructure Act 2015.	Timeline to be prescribed by HMLR	Robert Edgecombe

Governance Arrangements

The Corporate Governance Group has a responsibility for ensuring Corporate Governance functions.

5d Planning

Significant improvements to the Planning Service

Our performance continues to improve to exceed national benchmark targets. 2022/23 has been our highest performing year for the service for several years.

Why is this important?

- ⦿ A good planning service is essential to deliver the Council's ambitions and will play a significant role in delivering regeneration projects that are contributing to increased employment and bringing incredible benefits to our County in terms of digital infrastructure, smart manufacturing, energy and well-being.
- ⦿ Planning Enforcement mitigate any adverse impact on wider public amenity, the environment and/or the historic environment either by negotiation or by formal enforcement action where necessary, following breaches of planning.
- ⦿ Building Regulations help to ensure that new buildings, conversions, renovations, and extensions, whether domestic or commercial are going to be safe, healthy, and high performing.
- ⦿ Forward Planning deliver innovative approaches, policy guidance and advice (including specialist support) guiding strategies, decision making and facilitating the delivery of new homes, economic growth, environmental protection, and climate resilience.

How well are we doing (and how do we know)? Sources of evidence

Success Measures / Explaining the Results

- ⦿ **89% of all planning applications were determined in time** during 2022/23, this is a considerable improvement and is at its highest level for many years. When broken down to the four planning elements, (despite the lower numbers involved), major planning applications determined is where the main delays are. The historical nature of the major applications have a disproportionate effect on the overall result.

All planning applications	Minor	Householder	'Other'	Major
89.0% (1,307/1,468)	85.5% (544/636)	94.7% (411/434)	89.7% (331/369)	72.4% (21/29)


The prioritisation of historic cases is continuing in conjunction with ensuring that new cases are addressed within the desired timeframe. Going forward performance results for this measure should therefore become more representative of the significant improvements achieved by the service. *(PAM/018)*


- ⦿ Furthermore, there has been significant improvement on the determination of planning applications during the year. This is demonstrated by the following End of Year 2022/23 results:

	2020/21	2022/23	Improved by
% of applications determined in time [PAM/018]	60.3%	89%	28.7%
% of major applications determined within time periods required [PLA/010]	41%	72.4%	31.4%
% of planning enforcement cases investigated within 84 days [PLA/021]	49%	68.8%	19.8%

Progress in 2022/23

Deliver planning according to Planning (Wales) Act 2015

	<p align="center">Carmarthenshire County Council – Follow-up Review: Planning Services Oct 2022</p> <p><i>“The Council is to be commended for the swift, decisive action it took in response to the findings of our 2021 report, and for the way it has driven improvements in its planning service. The constructive way in which the Council received our report and acted on the recommendations is a particularly positive example of a Council demonstrating its commitment to driving improvement in service delivery. The Council has learnt lessons from the review that it has also applied more widely, particularly in relation to performance management”</i></p>
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<p>Internal Audit</p> 	<p>Planning: Minerals & Waste (February 2023) <i>Objective of the review:</i> The review focused on how the Authority delivers the Regional Minerals and Waste Planning Service. The scope of the review was to identify, test and evaluate the procedures in place for the Regional Minerals and Waste Planning Service.</p>	<p>Assurance Rating:</p> <table border="1"> <tr><td>High</td></tr> <tr><td>Acceptable</td></tr> <tr><td>Low</td></tr> </table>	High	Acceptable	Low
High					
Acceptable					
Low					

⦿ [Annual Monitoring Report](#) [2022/23 will be published Oct 23]

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	Percentage of all applications determined within time periods required – PAM/0018	85%	Hugh Towns
	Adoption of the Revised Local Development Plan in accordance with the Delivery Agreement.	Apr 2024	Ian Llewelyn

Governance Arrangements

The Governance and Audit Committee is a key component of Corporate Governance, providing a source of assurance about the Council's arrangements for managing risk, maintaining an effective control environment, and reporting on financial as well as non-financial performance.

Delivery plans are developed and reported at Scrutiny Committee. Actions monitored through PIMS by the department and by the Committee.

The Council's constitution sets out where planning applications should be determined Planning Committee [part-32-revised-council-9th-feb-2022.pdf \(gov.wales\)](#) on consideration of a recommendation report by officers

The Council's constitution provides delegated authority to the Head of Place and Sustainability for certain planning functions [part-32-revised-council-9th-feb-2022.pdf \(gov.wales\)](#). Officers are delegated to undertake key activities appropriate to their role by the Head of Place and Sustainability.

The Local Development Plan Advisory Panel provides advice and guidance to officers in the development of the Council's local development plan which is considered by PSCC scrutiny committee, cabinet and full council prior to it being submitted to the Welsh Government for consideration.

The Council is required to report on the progress in meeting the LDP to the Welsh Government through the submission of an Annual Monitoring Report. The AMR is subject to consideration by PSCC scrutiny committee, Cabinet and Council before it is submitted to government.

The Council is set national planning performance targets by the Welsh Government and is required to report performance to the Welsh Government on an annual basis.

The Council has its own set of local planning performance targets which are reported and monitored corporately by the PIMS system and reported to Planning committee on a quarterly basis.

The Department has its own live performance monitoring HWB, ARCUS which provides real time reporting on planning functions for local management purposes.

Performance management reviews are undertaken by line managers using KPIs. TIC reviews are conducted on areas of the function and reported to the Head of service, recommendations resulting from reports are reported and progress monitored through the PIMS system.

5e Finance

The situation here in Carmarthenshire is financially challenging.

All local authorities across Wales are facing big shortfalls in their budgets due to the global economic climate.

Why is this important?

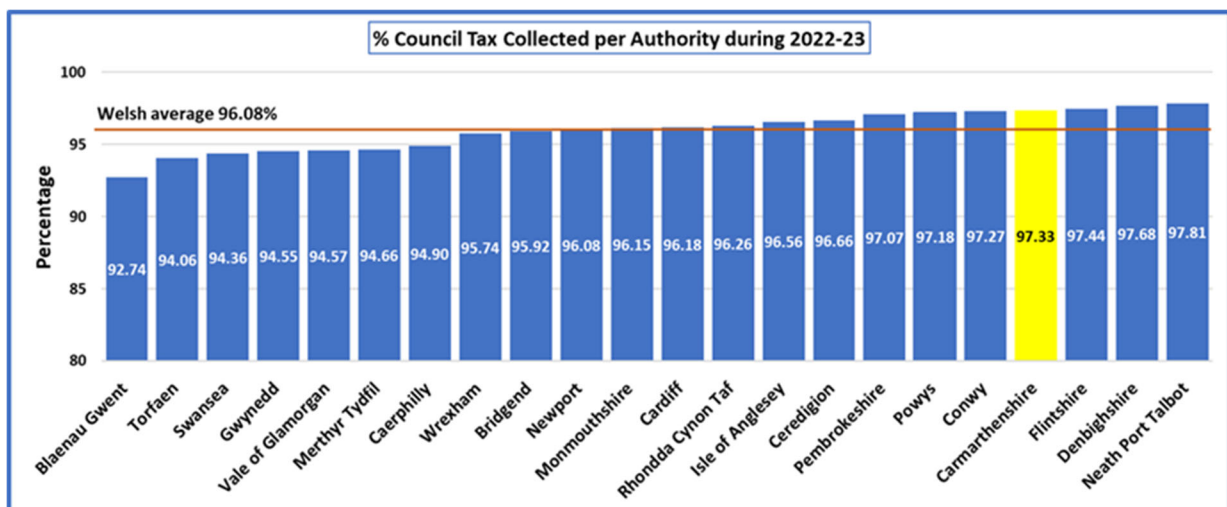
- Carmarthenshire County Council, like all local authorities, is facing unprecedented financial pressures as the rising cost of inflation, food and energy prices along with increased global demands for goods and services, present a significant shortfall in its 2023/24 budget.
- The Cabinet Member for Resources said 'This year's budget choices are every bit as hard as the very worst years of the austerity era. Although the funding from Welsh Government, which accounts for about $\frac{3}{4}$ of our income, increased by 8.5% we still had to budget for savings of £9.4m for this year, which meant very difficult decisions to be made'.
- We must and will respond to this challenge again, ensuring we do all that we can to support the residents, businesses and communities of Carmarthenshire.

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results


- **97.33% of Council Tax was collected** during 2022/23, a slight improvement on 2021/22 of 97.24%. Recovery action continued throughout this financial year but due to the recent pandemic and current cost of living crisis low income households who are in employment are struggling to pay. We will continue to take a proactive approach to recovery ensuring we provide relevant support and advice to those falling into arrears to ensure the best possible way forward with regard to repayment arrangements. We will provide relevant information and signposting to ensure residents claim the council tax relief and benefits they are entitled to and signpost for relevant debt and benefit advice.

Comparatively we have moved up to 4th highest collection rate compared to 6th for 2021/22.



- 97.97% of non-domestic rates was collected during 2022/23 which is slightly lower than 2021/22 with 97.98%. The recently published comparative data shows us above the Welsh average of 95.51% and in 8th position, down on 7th last year.
- With increased access to **online services**, this has created a natural shift for on-line payments with many customers contacting us, submitting forms and documents and paying for our services electronically with a 6.03% increase in the number of online payments from 56,582 in 2021/22 to 59,995 transactions during 2022/23.
- Cost of living** - We have administered the **Winter Fuel Support Scheme** and processed xxxx cases and have paid out £xxxx to support Carmarthenshire residents.
- We promote the **Discretionary Housing Payments** and actively encourage take up. An extra £100k has been allocated to the Discretionary Housing Payment fund via the cost of living discretionary scheme.

Progress in 2022/23

- Audit of Financial Statement** - An unqualified Audit report was received from Audit Wales in respect of our 2021-22 Statement of Accounts. These again included a significant number and value of additional COVID-19 related funding from many different grants. Following late changes to the accounting/audit requirements, Carmarthenshire was able to adapt to these amendments and was one of the earliest Local Authorities in Wales to have its 2021/22 accounts signed off. 
- Despite inflationary pressures on a truly unprecedented scale, the Council was able to set a **balanced budget** based on total Expenditure / Income of £656m. Council Tax increase was set at 6.8%.
- Over 2,000 people responded to the online consultation, and 80 young people from the County's Secondary Schools attended a face-to-face event at County Hall to discuss with Cabinet Members and express their priorities. All comments and views were taken into consideration and changes were made to the Council's budget proposals.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A			
1	We will ensure an unqualified audit of the final accounts.	31.03.24	Randal Hemingway
2	Ensure the Council manages its budgets effectively and prudently.	31.03.24	Randal Hemingway
3	Use of the Council's reserves to invest in the County and support future development.	31.03.24	Randal Hemingway
4	We will provide significant financial support and advice to the Swansea Bay City Region.	31.03.24	Randal Hemingway
5	To lead and advise on the key financial considerations on the delivery of major corporate projects such as the Pentre Awel Project	31.03.24	Owen Bowen?
B			
1	The % of undisputed invoices which were paid in 30 days (CFH/006)	95%	Randal Hemingway/ Kevin Gerard

Governance Arrangements

A Corporate Governance group comprising key officers and 2 cabinet members is in place with the Cabinet member for Resources being a member together with the Director of Corporate Services, Head of Revenues and Financial Compliance and Head of Financial Services. The Group are responsible for updating the Code of Governance and developing the Annual Governance Statement. In addition, the group oversees the work of the Information Management Group. Minutes of the Corporate Governance Group are reported to the Governance and Audit Committee.

A Swansea Bay City Deal Joint Committee has been formally established with supporting governance and advisory boards. As part of the assurance arrangements for the SBCD portfolio, an independent gateway review was undertaken. The review was undertaken by an independent external team in accordance with the Welsh Government Integrated Assurance Hub Guidelines. The SBCD received an Amber-Green Delivery Confidence Assessment (DCA) rating.

5f Procurement

We spend an excess of £311 million per annum on goods, works and services with our suppliers and this has a significant impact on the quality of life for the Carmarthenshire Community.

Why is this important?

- It is more important than ever that we have the best arrangements in place to deliver innovative solutions that help us reduce costs and improve the services that we deliver to our residents. We continue to use procurement to positively impact on Carmarthenshire's economy and communities in delivering social, economic, and environmental benefits.




The process whereby organisations meet their needs for goods, services, works and utilities in a way that achieves value for money on a whole life basis in terms of generating benefits not only to the organisation, but also to society and the economy, whilst minimising damage to the environment.

How well are we doing (and how do we know)? Sources of evidence

Success Measures / Explaining the Results

- Through our delivery of **Community Benefits** over 1,628 weeks of targeted recruitment and training was delivered in 2022/23 through the Council's 21st Century School Programme as well as Housing and Economic Development projects across the County.
- 43 jobs were created** through Community Benefits in our Construction projects (21st Century School programme, housing and regeneration projects).
- 2,360 STEM (Science, Technology, Engineering & Maths) pupil engagements through Community Benefits in our Construction Projects ((21st Century School programme, housing and regeneration projects).

 Internal Audit	The following Internal Audit review was undertaken as part of the 2022/23 Audit Plan: Procurement (Final Report issued: 2 March 2023) Assurance Rating: Acceptable <i>Objective of the review:</i> The review sought to provide assurance that the Authority is obtaining best value for money on goods, works, and services procured up to a value of £5k, and that all such procurement is carried out in accordance with the Authority's Contract Procedure Rules.	Assurance Rating <table border="1" style="margin: auto;"> <tr><td style="text-align: center;">High</td></tr> <tr style="background-color: yellow;"><td style="text-align: center;">Acceptable</td></tr> <tr><td style="text-align: center;">Low</td></tr> </table>	High	Acceptable	Low
	High				
Acceptable					
Low					

Progress in 2022/23

- We are continually working with departments to deliver compliant tender exercises through the implementation of a category management approach.
- As part of all tender exercises appropriate lotting mechanisms are applied to ensure that the contracts are attractive to SME's. A recent regional tender for Civil Engineering Contractors Framework 2023 took a

different approach and a key addition to this framework iteration was the inclusion of county-specific lots for the very small civils work up to £50k in value to encourage SME's to bid for a place on these lots with the intention it might help them grow and be in a position for larger lots in future iterations of the Framework. A new style of supplier engagement event was piloted in partnership with Business Wales for those suppliers that haven't tendered before. The 'Getting Tender Ready' session provided support to register on relevant platforms such as Sell2Wales and eTenderWales. Of the successful 67 tenderers:

- 13 are Carmarthenshire Companies (19%)
- 41 are from the South West Wales region (61%)

This was a success and the framework commenced in February 2023.

Is anyone better off?

Maximising Community Benefits arising from the multi million pound Scheme Pentre Awel Scheme at Llanelli



A multi-million-pound project bringing together business, research, education, community healthcare and modern leisure facilities all at one prime location along the Llanelli coastline

Pentre Awel is the first development of its scope and size in Wales. On completion, it will provide world-class medical research and healthcare delivery and will support and encourage people to lead active and healthy lives.

It will create five distinct buildings linked with a "street" space, comprising an aquatics centre, sports hall, multipurpose sports and fitness rooms and gym, education and training facilities, clinical delivery and research and innovation and business space.

As well as improving health and well-being, the project will create over 1,800 jobs and training & apprenticeship opportunities and is expected to boost the local economy by a £467million over the next 15 years.

Our Corporate Procurement team are working with the main contractor, Bouygues UK to design and build Zone One of the Pentre Awel development.

Our Community Benefits officer is working closely with Bouygues UK to maximize the Community Benefits realised in this project. In total, the project target for Targeted Recruitment & Training is 4860 person weeks in a timescale of 89 weeks. Through the Carmarthenshire Employer Support Group (ESG), a large network of employability projects such as Workways+ and Communities for Work, learning providers including Coleg Sir Gâr and University of Wales Trinity Saint David and public bodies such as DWP, Careers Wales, plus representation from within the Council's Economic Development department and the Regional Learning and Skills Partnership support will be on hand to meet these ambitious

targets. The ESG meet frequently and provides critical support in placing individuals for work experience, and jobs on site. Work is on-going on the education and community engagement opportunities, with introductions made to the local Youth Centre and social enterprise projects requiring support in the surrounding project location. School and Community Ambassadors have been appointed as local representatives to provide the link between the local community, schools and the project team. Bouygues UK are also in the process of advertising opportunities for sub-contractor packages.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A			
1	We will work with departments to deliver compliant tender exercises through the implementation of a category management approach	31.03.24	Helen Pugh/Clare Jones
2	We will continue to provide a significant procurement support and advice to the Swansea Bay City Region Carmarthenshire led projects	31.03.24	Helen Pugh/Clare Jones
3	We will monitor effective Contract management throughout the Authority	31.03.24	Helen Pugh/Clare Jones
4	We will continue to develop our approach to spend analysis	31.03.24	Helen Pugh/Clare Jones
B			
1	Number of weeks training recruitment delivered to people through Community Benefits in the 21 st Century School Programme, Housing and Regeneration projects (CP/001)	3229	Helen Pugh/Clare Jones
2	The number of jobs created through Community Benefits in our construction projects (21 st century school programme, housing, and regeneration projects) (CP/002)	60	Helen Pugh/Clare Jones
3	The number of STEM pupil engagements (Science, Technology, Engineering & Maths) through Community Benefits in our construction projects (21 st Century School programme, Housing & Regeneration projects) (CP/003)	1622	Helen Pugh/Clare Jones

Governance Arrangements

The Governance and Audit Committee is a key component of Corporate Governance, providing a source of assurance about the Authority's arrangements for managing risk, maintaining an effective control environment, and reporting on financial as well as non-financial performance. The Governance and Audit Committee approve the Contract Procedure Rules as updates are required.

5g Internal Audit

The overall opinion is that the Authority as an 'Acceptable' control environment in operation.
(Annual Report for Governance and Audit Committee)

Why is this important?

The Accounts and Audit (Wales) Regulations 2014 requires that **a local government body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.** By providing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes, Carmarthenshire County Council's Internal Audit function provides a quality, independent and objective audit service that effectively meets the Council's needs, adds value, improves operations, and helps protect public resources.

Carmarthenshire County Council has a **zero-tolerance** stance to all forms of fraud, corruption, and theft, both from within the Council and from external sources. The Internal Audit function promotes an anti-fraud, anti-bribery and anti-corruption culture within the Council and investigates any allegations of fraud, bribery, corruption, and other irregularities.

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

- ⊙ **87% of draft Internal Audit reports were issued within 10 working days of completing the fieldwork (IA/002)**
- ! Only **38% of management responses received within 15 working days of the draft Internal Audit report being issued.** Requests are made for management responses to be received within the target of 15 days; however, responses are not always provided within this time. Further liaison with management to try to ensure that management responses are received to reports in a timely manner, and within the 15 working days target. (IA/002)
- ⊙ All (**100%**) of final reports were issued within 10 working days of management responses being received. (IA/003)
- ! **83% of the planned Internal Audits were completed** during 2022/23. Staffing issues during the year has greatly impacted on the ability to complete planned audits. The Governance & Audit Committee approved the deferral of three audit assignments from this year's Audit Plan. Recruitment for new staff has been successful with a full complement of staff from summer 2023. We will continue to make progress against the plan, producing quality audits which add value to the Authority.

Progress in 2022/23

- ⊙ The Public Sector Internal Audit Standards (PSIAS) require an External Quality Assessment (EQA) of the Internal Audit function to be completed every 5 years. The most recent assessment, undertaken during 2022/23, concluded that Carmarthenshire County Council's Internal Audit service is conforming in 300, out of the 304, requirements. Of the 4 requirements remaining, three were found to be partially compliant, with one identified as non-compliant.
- ⊙ Actions have been put in place to address the conformance issues relating to the 4 areas identified as being partially compliant and non-complaint in the EQA; details are as follows:
 - The Head of Financial Services, who is outside of the Internal Audit activity, now has oversight of all Internal Audit assignments which fall under the remit of the Head of Internal Audit (Head of

Revenues & Financial Compliance). Whilst an approved escalation protocol was already in existence for such reviews, as the oversight did not involve an officer from outside the Internal Audit activity, the previous arrangements were deemed to be non-compliant. The introduction of this additional control is seen as a positive addition and will strengthen the existing process.

- Client feedback surveys have been introduced, which assist us to know how we are doing. From the results so far, we have received positive affirmations (Excellent or Good) to over 90% of the questions. Results of the surveys are used as a discussion basis to improve our performance.
- The remaining two areas identified as partial compliance relate to strengthening of wording within the Internal Audit Charter; these changes have been implemented, with the revised Charter due to be presented to the Governance & Audit Committee in July 2023.

There is a coordinated approach for drafting the Annual Governance Statement and challenge of the contents, to ensure it reflects the actual governance position and what improvements are required. An action plan is produced annually, and the governance issues are monitored through the quarterly Governance Group Meetings. Internal Audit undertakes a review of the Corporate Governance arrangements in place, including review of the Annual Governance Statement, on an annual basis; the most recent review concluded that the Authority's Corporate Governance Arrangements are Acceptable.

Table - Internal Audit Report extract:

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

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
1	To provide independent assurance on the effective operation of the organisation's risk management, governance, and internal control processes	31.03.24	Helen Pugh/Caroline Powell
2	Evaluating controls and assisting management in the improvement of internal controls	31.03.24	Helen Pugh/Caroline Powell
3	Actual Achievement against Annual Audit Plan (6.4.1.3)	90	Helen Pugh/Caroline Powell
4	% Of draft reports issued within 10 working days of the fieldwork completion date (IA/001)	80	Helen Pugh/Caroline Powell
5	% Of management responses received within 15 working days of the draft report being issued (IA/002)	80	Helen Pugh/Caroline Powell
6	% Of final reports issued within 10 working days of management responses being received (IA/003)	80	Helen Pugh/Caroline Powell

Governance Arrangements

Internal Audit report to the Governance and Audit Committee which is key component of Corporate Governance, providing a source of assurance about the Authority's arrangements for managing risk, maintaining an effective control environment and reporting on financial as well as non-financial.

5h People Management (Human Resources, Learning & Development, Occupational Health)

People say they are proud to work for us and would recommend us as an employer. Over 1,700 staff responded to our staff survey in 2022 and responses were overall positive. An engaged workforce is critical to the delivery of our services.

Why is this important?

Staff are our greatest asset and we have approximately 8,000 employees who contribute every day to the achievement of our services. Our ambitions simply cannot be realised without our dedicated and motivated workforce. We work together, be open, honest, fair and inclusive.

How well are we doing (and how do we know)? Sources of evidence

Success Measures / Explaining the Results

During 2022/23 the Council was re-awarded the Gold and Platinum Corporate Health Standard from the Welsh Government. The Corporate Health Standard is part of the Welsh Government's Healthy Working Wales programme and is the national mark of quality for health and well-being in the workplace.

Platinum is the beacon for exemplar employers who demonstrate sustainable business practices and take full account of their corporate social responsibilities. The Platinum level recognises responsible employers who demonstrate an organisational commitment to support not only their employees, but also other employers and the local community. The assessor was very impressed with the amount of work that we are doing in each area and the sophisticated and joined up approach with **'significant progress being made since the last Platinum level revalidation in 2019'**.



We were also recognised as Investors in People (IIP) organisation and given Gold Accreditation. This means that **'people and leaders actively drive positive outcomes, taking ownership of the principles and practices [of IIP]'** Our External Advisor, told us she had found:

'... a quantifiably different organisation – as a result of focus on trust, empowerment, caring and support, continuous investment in best practice, improving management and use of data.'

The review also found mutual respect at all levels with an openness to feedback and a desire to improve by investing in people and their well-being. What was clear was that there are talented people at all levels of our organisation. When we are at our best, we are working collaboratively, making improvements using internal and external sources and making decisions.

- ! The review found that the areas that we need to work on are how we recognise and reward people as well as developing the skills of our leaders. We need to keep thinking about how we communicate to make sure everyone gets the messages they need.
- ⦿ Recognised as bronze level for the Defence Employer Recognition Scheme – we are now working towards the Silver level. [Council to begin working towards silver level of Defence Employer Recognition Scheme \(gov.wales\)](https://www.gov.wales).

Employee Survey

During 2022/23, we also undertook our first Employee Engagement Survey aimed at assessing how engaged our staff.

Working for Us - Most people that responded said that they were proud to work for Carmarthenshire County Council and would recommend us as an employer. Many also said that they felt their well-being was important to the Council, and that equality in the workplace was supported, allowing them to be themselves and speak openly. Many also told us that they are encouraged to make suggestions and challenge the way things are done; and that their opinions are listened to and used to improve things.

Communication - Most people that responded to the survey agreed that they were up to speed on what was happening in their team or work location.

! Fewer people felt they knew what was happening across the organisation.

Learning and Development - Most people that responded to the survey felt that they have the right skills to do their job and many stated that they were able to perform to the best of your ability. The majority of respondents also stated that they can access learning opportunities in their preferred language. In terms developing new skills, many stated that they are encouraged to learn and grow and that they had been given the opportunity to do so during the last year.

! However, it is clear from some of the responses received, that not everyone has this experience and we will address this during 2023/24.

Expectations and Recognition - Most of the people that responded to the survey felt that their job makes an important contribution to the Council. They were also clear about what is expected of them, and what they could expect from their manager. However, our Investors In People (IIP) review identified that not everyone had the same experience, and that appraisals were not being undertaken in a consistent manner. Many said that someone had talked to them about their progress during the previous year and that they regularly receive recognition from others for doing a good job.

Turnover

Voluntary turnover is currently running at 9.11%, which is below the UK average, an indicator that we are a good employer, which is borne out by the results of the staff survey – staff being “proud to work for us” and staff willing to “recommend us as an employer”. Where we have higher than average turnover, retention strategies have been put in place to support services e.g. market supplement payments, real living wage supplement, re-evaluation of job roles.

Providing Bilingual Services

We understand that the Welsh language is key to the identity of many of our residents and that people are often able to better express their opinions and needs in their first language. It is therefore our duty to ensure our residents and customers can access our services through their language of choice and to make sure our employees have the required skills. We have a range of learning and development opportunities in place to ensure new and existing staff have the opportunity to develop their Welsh Language skills. This year we will strengthen the process of developing Welsh Language Agreements, which is being considered alongside the implementation of the new Oleo recruitment system. Recruitment pages are also being updated to provide opportunities for all candidates to achieve level 1 prior to starting employment.

We are also looking to increase the proportion of Welsh-medium apprenticeships within the Council.

Well-being of our Current Workforce

Supporting the well-being of our workforce is a key priority for the Division and our engagement survey told us that the majority of people who participated agreed that their well-being was important to us as an employer and that they felt valued for the contributions they make.

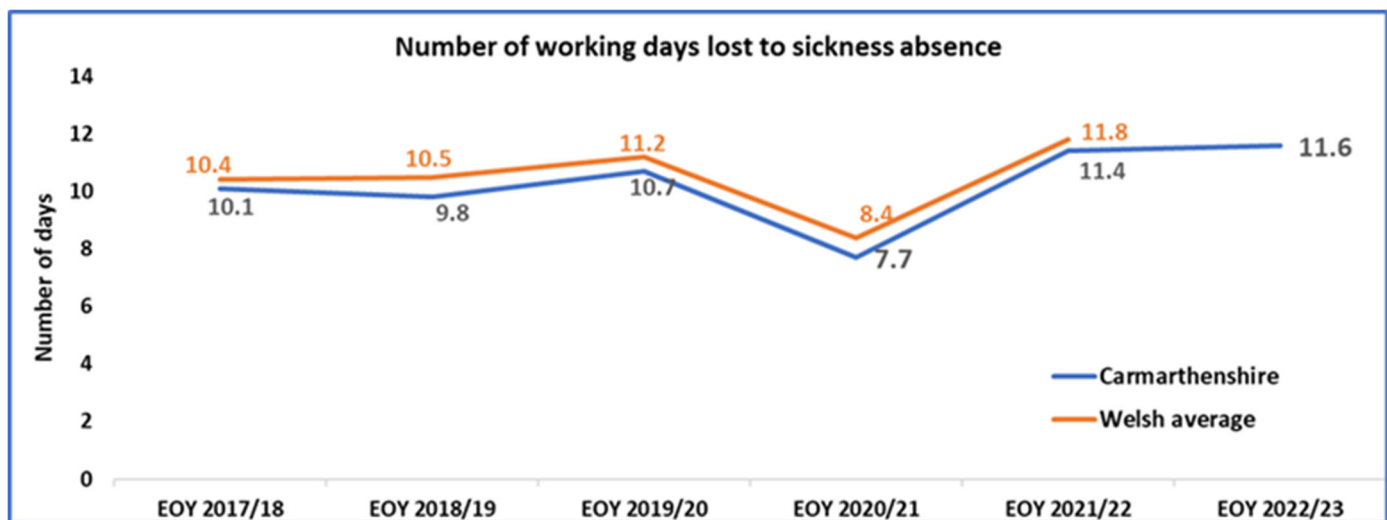
Workforce Development Opportunities

During the last year, we have developed a range of initiatives and solutions in a bid to support the Council's corporate priorities. These include:

- Supporting our people to develop their Welsh language skills
 - Supporting 12 future leaders
 - Sponsoring 21 individuals to become Social Workers,
 - Recruiting 10 graduates – to meet our workforce planning aspirations
 - Recruiting 5 apprentices - to meet our workforce planning aspirations
- ! We also have a statutory obligation to ensure all our people undertake level 1 training in relation violence against women, domestic abuse, and sexual violence. At the end of March 2023, 69% of our staff had completed the relevant training. We need to improve this take up rate, and the successful procurement of a new Learning Management System, as part of Consortium of Welsh Local Authorities, this year will support us to improve and monitor completion rates.

Attendance

- ! We have a robust attendance management framework in place with a range of employee well-being solutions to support the organisation, however sickness absence per employee continued to increase during 2022/23 to 11.6 days, this is below 2021/22 Welsh average of 11.4 days, but it's the highest it's been since 2008/09. (PAM/001)



It should be noted that it is not only Carmarthenshire sickness figures that have increased after the pandemic, but the Welsh average also increased by 3.4 days (8.4 days – 11.8 days).

Purpose: This report reviews the Council’s arrangements for managing its workforce. It looks at how the Council strategically plans for its workforce, how it monitors the use of its workforce and how it reviews and evaluates the effectiveness of its arrangements.

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

Progress in 2022/23

- ⦿ During 2022 the Council agreed a new Transformation Strategy.
- ⦿ A new Workforce Strategy has been developed and will be approved during 2023-24.
- ⦿ During 2023-24 we will also agree a new Learning & Development policy that ensures fair access to learning for all our staff.

Employment Policies

- ⦿ All our employment policies are regularly updated to reflect changes in legislation. We also respond to manager feedback and align our policies to good practice.
- ⦿ We have undertaken a complete review of our Employment Safeguarding policies and procedures and have developed an action plan to address areas that require improvement. We now have a new updated policy and procedure which are in the process of being signed off (Corporate Safeguarding Board sign off agreed).
- ⦿ We have developed a new Domestic Abuse and Sexual Violence policy that has introduced special leave for people in an abusive relationship, this is seen as sector leading.
- ⦿ Our Premature and Hospitalised Baby Pay and Leave Scheme supports parents with premature or sick babies where we are able to offer additional paid leave after the birth of a child who requires an extended stay in hospital.

Recruitment and retention

- ⦿ We continue to manage high levels of recruitment (approximately 130 vacancies at any one time @ 1 June 23) and supported departments to recruit overseas workers to help bridge the skills gaps in some services (via the UK immigration sponsorship scheme).
- ! Recruitment and retention in some areas is problematic and, in many service areas, is a national issue (e.g. social care roles). However, we have put strategies in place to support services including regrading payment of a market supplement, schemes to upskill our social care workforce such as the Care Academi, a range of well-being initiatives.
- ⦿ To support our lower paid staff, we have reviewed our pay model, paid Real Living Wage supplement when applicable and are currently looking at different flexible working solutions in some service areas.

What and how we can do better - Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
1	Further develop existing reward and recognition frameworks that value innovation and creativity.	Sept 2024	Alex Machin
2	Further develop a framework for the Council’s Leadership and Management framework to support the workforce to transform and deliver.	March 2024	Dirk Neuman

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
3	In conjunction with Marketing & Media, further improve internal communications by developing a new Internal Communications Strategy	March 2024	Cheryl Reynolds
4	Fully implement the new Learning Management System to support the provision of targeted Learning & Development interventions that support the strategic aims of the organisation while streamlining processes.	Sept 2023	Tony Belton
5	Develop and implement a health & well-being plan and programme to support the health & well-being of all our staff	March 2024	Heidi Font
6	Measure: The number of working days lost to sickness absence per employee. EOY 22/23 Result = 11.6days	Target 9.6 days	Heidi Font
7	Work to position our recruitment competitively and work towards continuously improving recruitment levels across the organisation. Seeking to understand the steps needed to become the employer of choice in West Wales (CV103) Transformation Strategy - <i>Create a strategy to attract, recruit and retain talent.</i>	June 2023	Lindsey Evans (Future Leader)
8	Develop a comprehensive Workforce Data Framework and ongoing monitoring and review mechanisms at a corporate level. (Audit Wales Springing Forward – workforce Management Recommendation).	June 2023	Alison Wood / Gwyneth Ayers (Future Leader)
9	Support services to ensure the management of all Health & Safety risks across the authority.	March 2024	Heidi Font
10	Consider the short and long-term capacity of our workforce to deliver the current administration's vision. (CV105)	March 2024	Alison Wood / Ann Clarke
11	Address the findings of the annual employee engagement survey and repeat the survey on an annual basis.	Sept 2023	Cheryl Reynolds
12	We will work with Colleagues from other Divisions e.g., Procurement, to work with Welsh Government, Public Service partners and Trade Unions in further progressing the Real Living Wage agenda. (CV 109)	March 2024	Alison Wood
13	Strengthen monitoring, evaluation, and reporting mechanisms in respect of the Welsh Language employment standards	March 2024	Alison Wood / Alex Machin
14	Review employment safeguarding framework and develop a development programme for recruiting managers.	Sept 2023	Alison Wood / Alex Machin
15	To work with groups to promote the council as an employer across all communities including within the Black, Asian and Minority Ethnic community. CV 99	Ongoing	Alison Wood / Alex Machin
16	Develop and implement a Transformation Delivery Programme for 2023/24.	Mar 24	Jon Owen
17	Continue to embrace and promote agile working, hybrid meetings and new ways of working across the organisation. (CV108)	March 2024	Jon Owen
18	Develop and implement a new Learning & Development Policy	Sept 23	Alex Machin

Governance Arrangements

The Transformation Board manages the work of the Transformation Workstreams
The Corporate Governance Group ensures we adhere to the Code of Governance and the Annual Governance Statement.

5i Democratic Services

Positive feedback from Elected Members on the service provided by Democratic Services Unit.

Why is this important?


- ⦿ Democratic Services manages the Council's decision-making process. The Council constitution which sets out how the Council operates, how decisions are made and the procedures which are followed to ensure that these are efficient, transparent and accountable to local people. Some of these processes are required by the law, while others are a matter for the Council to choose.
- ⦿ As part of that process, the service will:
 - Maintain and develop the Council's decision-making processes to include the preparation of agendas, reports and minutes, facilitating the broadcasting and hosting of multi-location meetings and ensure decision made are accountable and transparent.
 - Manage and provide Scrutiny and Committee Services support to the Council and its various Committees.
 - Support services to Elected Members, including maintaining and managing local councillor information on our website (includes information on declarations of interests; gifts and hospitality; Committee membership; remuneration etc) and providing a support service for enquiries and advice on the Council's Constitution and Members' Code of Conduct.
 - Administer appeals relating to school admissions and school permanent exclusions.
 - Service and host joint working arrangements – i.e. Dyfed Powys Police and Crime Panel, Wales Pension Partnership Joint Governance Committee and Y Partneriaeth
 - Service Council's arm's length companies namely Llesiant Delta Well-being Governance Group and CWM Environmental Ltd Shareholders Board.
 - Manage internal meetings between Group Leaders, Constitutional Review Group and also Cabinet member meetings with Scrutiny Chairs and Vice-Chairs.
 - Manage members' constituency casework via a Councillor Enquiry system, processing Councillor expenses and making arrangements for attending conferences and seminars. A new updated Councillor Enquiry process with the facility for members to view logged cases was released earlier in the year.
 - Support to the Chair and Vice-Chair of Council in their civic duties.
 - Develop and update the Democracy web pages and managing democratic room bookings.

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

- ⦿ Over 4,300 Member enquiries were received by the unit during 2022/23. 73.4% of the departmental responses were replied to within the target timescale of 7 days.
- ⦿ Over 1,235 service requests logged on behalf of Members during the period 18 August 2022 to 30 April 2023.
- ⦿ 323 appeal files opened between 09/05/22 and 08/05/23. Plus 2 exclusion appeals.
- ⦿ Over 300 meetings serviced during the year.

Progress in 2022/23

	<p><u>Audit Wales Follow-up Review: Overview and Scrutiny – Fit for the Future? – Carmarthenshire County Council – July 2022</u></p> <p>Findings</p> <p><i>Overall, the Council has made some progress in addressing previous proposals for improvement but still needs to strengthen arrangements to assess the effectiveness and impact of its scrutiny function.</i></p>
<ol style="list-style-type: none"> 1. An action plan was returned to Audit Wales and Audit Wales have met with the Cabinet and the Chairs and Vice of Scrutiny forum at separate meetings to discuss the findings. 2. The report and Action Plan will go to CMT, Corporate and Performance scrutiny and then Governance and Audit Cttee. 3. Recommendations will be addressed in Business Plans and tracked on PIMS. 	

- ⦿ The Service successfully put in place the arrangements for the New Council following the Local Government Elections in May 2022. This included negotiating with Group Leaders and unaffiliated members on establishing the politically balanced composition of committees and representatives on external bodies.
- ⦿ We put in place and updated the Council’s records and website in respect of arrangements to increase in Carmarthenshire elected members from 74 to 75 and the changes to the ward structure following a review of the electoral wards by the Local Government Boundary Commission.
- ⦿ The service worked with Learning and Development on the Member Induction Programme for both new and returning members.
- ⦿ We have successfully moved the Council to multi-location meetings (hybrid) which is a legal requirement of the 2021 Act.
- ⦿ We introduced a Petition Scheme and Public Participation Strategy also a requirement of the 2021 Act.
- ⦿ In accordance with the legal requirement to allow members to attend either physically or remotely, the service made arrangements to hold multi-location meetings from the Annual Meeting on the 25 May 2022. We also now broadcast all formal meetings which has increased the number of meetings webcast since lockdown from 50 to over 200 per annum.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/ Target	Owner/ Resp. Officer
1	To develop and update the Member Development Programme with colleagues in Learning and Development	Ongoing	Gaynor Morgan
2	In line with the current review of the member enquiry process to feed in and work with IT, Customer Service etc in bringing about improvements to the existing Councillors enquiry process in order to continue to administer enquiries on behalf of elected members and to support them in their day to day constituency work.	Ongoing	Gaynor Morgan
3	To support the Democratic Process and departments to meet the requirements of the Act and any new elements which are introduced by Ministers going forward.		

Governance Arrangements

Democratic and Legal Services however have a leading role in support the governance of the Democratic process. Taking a lead role in the Constitutional Review Working Group, Group Leader meetings & Chairs and Vice-Chairs of Scrutiny Forum and administering the democratic process as a whole.

5j Policy & Performance

We reset the Council's Corporate Strategy and Well-being Objectives and Carmarthenshire PSB's Well-being Plan

The reset of the above Council and PSB's Well-being Objectives sets the scene for the next 5 years and was a major piece of work to progress. The Council Service Delivery Plans have aligned to deliver the Well-being Objectives. We also undertook significant consultation with residents, staff, businesses and Trade Unions.

Why is this important?

- ⦿ This service leads on a range of corporate statutory duties and strategic requirements on behalf of the whole Council. This is done by liaising with and advising Council departments and Cabinet on a range of corporate matters. The key areas of work covered by the unit are as follows:
 - **Corporate Policy** requirements relating to Equalities, Welsh language, Well-being of Future Generations, Armed Forces, Tackling Poverty and Complaints.
 - **Performance Management** making sure we achieve what we set out to do in our Corporate Strategy and Well-being Objectives and through monitoring ensuring outcomes are better than they would otherwise be.
 - **Data Insight** leading in the management, collection and analysis of key data to aid evidence-based decision making and supporting key policy areas.
 - **Partnership working** between public sector organisations in the County, through the Public Services Board (PSB) including community safety.



How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

- ! Only **52.7% of complaints received were completed within the statutory deadline** during 2022/23 (*Comp/001*), this is a decline on the previous year of 57.8%. The number of complaints received have increased by 54% (an additional 500 complaints). There are several issues which are believed to continue to have an impact upon the ability of Investigating Officers to meet the statutory timescales. The significant increase in the number of complaints received, the complex nature of some complaints, service pressures, capacity due to competing priorities and leave periods also affect the time taken to complete investigations. The Corporate Complaints Team continue to work closely with teams who are unable to meet the statutory timescales due to significant service pressures to provide advice and guidance to support the resolution of complaints.

Progress in 2022/23

Corporate Policy


Tackling Poverty – See Well-being Objective 2a

Community Safety – See Well-being Objective 3d

Welsh Language -See Well-being Objective 3c

Equality and Diversity

- ⦿ The Welsh Government has published an Anti-Racist Action Plan for Wales. The Policy & Involvement Team are supporting the revision of the Council’s Strategic Equality Plan (SEP) Action Plan and relevant actions will be added to the SEP. Relevant actions will also need to be monitored by departments.
- ⦿ The Equalities & Diversity (Black Asian Minority Ethnic) Task & Finish Group has prepared a report and recommendations will be implemented during 2023-24.

	<u>Equality Impact Assessments – National Report: More than a Tick Box Exercise (September 2022)</u>
<p>Equality Impact Assessment (EIA) is an important part of the approach to tackling inequality in Wales. EIAs help public services meet their legal duties to avoid discrimination in the decisions they make and to promote equality of opportunity and cohesion.</p> <p>The report shows that within individual public bodies there are good examples of aspects of the process of conducting an EIA. The report will help all public bodies learn from those that are doing well and trying new approaches.</p> <p><u>Our response</u></p> <p>In response we prepared an Action Plan to address the recommendations.</p>	

Complaints

- ⦿ Monthly reports continued to be provided throughout the year to Directors on Stage 1 and Stage 2 complaints, with numbers given for those which have been closed, upheld and completed within the timescale and also the numbers which are currently still open and which are beyond the expected response timescale. Additional scrutiny of the information provided by departments has resulted in queries and requests to the Corporate Complaints Team for additional information by some divisions and the team have been pleased to assist.


Involvement, Participation and Consultation

- ⦿ We worked with other Council services to further develop the Council’s involvement and use of data as part of a Council wide approach to involvement, participation and consultation.
- ⦿ Our involvement work and use of data will now be embedded as part of the new Council Corporate Strategy in terms of how we ensure continuous engagement and involvement in all that the Council does and how we perform. There are wider discussions through the Regional Partnership Board’s Continuous Engagement Framework group. The Democratic Participation Strategy has been published on 1 May 2022

Performance Management

Our 2021/22 Annual Report was the first time we had to report under the terms of the Local Government and Elections (Wales) Act 2021 and we published it as part of our Annual Report on our Well-being Objectives.

- ⦿ We outlined the requirement of the new Act and our Performance Management Framework to members in November 2022 as part of the induction programme.
 - ⦿ Following local government elections in May 2022 the new administration published its vision statement and we reset the Corporate Strategy to focus on 4 rather than 13 Well-being Objectives. We also held a workshop with members to contribute towards the development of the new Strategy.
 - ⦿ We developed a new approach to business planning which is now focused on divisional delivery plans which aligns to the new Well-being Objectives, thematic and services priorities and core business enablers. The first phase focused on actions and measures for the 2023-24 period and the second phased with focus in self-assessment of performance during 2022-23 in order to inform future business planning. Engagement and Assurance sessions with each of the Council's Departments will be held during June and July 2023.
 - ⦿ For monitoring we introduced a more integrated way of looking at quarterly performance reporting and the Corporate Management Team held quarterly meetings entirely dedicated to performance management that have proved very worthwhile.
- ! We need to improve how we communicate how the Council is performing to residents, businesses, staff and Trade Unions.
- ! We will need to consolidate governance arrangements for the new Corporate Strategy.

	Examination on the setting of Well-being Objectives
The examination is to assess the extent to which the Council has acted in accordance with the sustainable development principle when setting its well-being objectives.	
Review completed awaiting the report	

Partnership working

- ⦿ The PSB Support Team in the Council led the development of the PSB's Well-being Plan for 2023-2028. Work was undertaken with PSB partners to agree its Well-being Objectives based on the findings of the Well-being Assessment which had also been led by the team. The Well-being Objectives were identified as:
 - Ensuring a sustainable economy and fair employment
 - Improving well-being and reducing health inequalities
 - Responding to the climate and nature emergencies
 - Tackling poverty and its impacts
 - Helping to create bilingual, safe and diverse communities and places.
- ⦿ Discussions were held with PSB partners to consider the collective action the PSB could take forward to contribute towards these objectives. The Council's PSB Support Team completed a draft Well-being Plan with suggested actions, informed by feedback from meetings with Board members, Welsh Government seminars on Tackling Poverty, Climate and Nature Emergencies, Health Inequalities and Improving Community Well-being and documentation including the Future Generations Report 2020 from the Office of the Future Generations Commissioner. The team have also directly engaged with officers from the Office of the Future Generations Commissioner as part of the statutory requirements of developing the Well-being Plan.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A	Corporate Policy		
	We will continue to work with and provide ongoing support to departments to ensure compliance with the Council Complaints Policy, including developing guidance on undertaking Stage 2 Investigations	31/03/2024	Kate Harrop
	We will improve the use and monitoring of complaints information and intelligence in order to support learning and service improvement	31/03/2024	Kate Harrop
	We will prepare an annual report on complaints and compliments received by the Council	31/09/2023	Kate Harrop
	To increase understanding and response to the Armed Forces Covenant across the Council and with external stakeholders	31/03/2024	Hayley Edwards
	We will publish an annual report on the implementation of the Strategic Equalities Plan for the period 2022/23	31/10/2023	Llinos Evans
	We will work towards the World Health Organisation Age-friendly Communities Framework, by completing the application process and mapping of local evidence	31/03/2024	Llinos Evans
	We will ensure that the Council facilitates an on-going discussion with interested parties and stakeholders to ensure delivery and further development of the Council's rural affairs strategy, working in a multi-agency and multi-sector way. <i>MFR-54</i>	31/03/2024	Gwyneth Ayers
B	Performance Management		
	The Council should explore the options available to share performance information in a more transparent and easily accessible way. This extends to sharing with residents (where possible) how and why financial resources are spent and invested where they are. (From Residents Survey 2022)	30/09/2023	Robert James
	Develop and improve the way in which performance information is shared with businesses and ensure that businesses are aware of the way decisions are made and the rationale behind these decisions. This will become increasingly important given the financial challenges facing the public sector. (From Business Survey 2022)	30/09/2023	Robert James
	To embed the governance arrangements around the New corporate strategy and Well-being objectives 2022-27	31/03/2024	Robert James
	We will ensure the Council fully embeds the requirements relating to performance and governance of the Local Government and Elections Act and align them to our current duties relating to the Well-being of Future Generations Act	31/03/2024	Gwyneth Ayers
	To work with Marketing and Media to ensure alignment of the Council's Communication Plan with the new Corporate Strategy and Well-being Objectives	31/07/2023	Robert James
	We will ensure that Corporate Performance Management and Internal Audit work together, to ensure that the Annual Governance Statement plays its part in the Overall Council's Self-Assessment	31/07/23	Robert James
	Support the improvement of communication and involvement with staff on Council performance management information. (From Staff Survey 2022)	30/09/2023	Robert James

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
	We will continue to enhance the use of information and intelligence from a range of sources to inform quarterly Performance Management Monitoring Reports	31/03/2024	Gwyneth Ayers
	To liaise with Audit Wales and other regulatory bodies on their local and national audit programmes	31/03/2024	Gwyneth Ayers
	To develop a toolkit to promote the Sustainability Principle and the 5 Ways of Working.	30/09/2023	Robert James
	To make arrangements for the Panel Assessment (required under the Local Government & Elections Act), appointed by the council to undertake an assessment of the extent to which the council is meeting its performance requirements, and to respond to the panels assessment report.	31/03/2024	Gwyneth Ayers
C	Data Insight		
	To iteratively develop a comprehensive and balanced set of performance measures, indicators and information across all services supporting the Transformation - Service Design and Improvement Workstream	31/03/2024	Rachel Clegg
	We will work with other Council services to further develop the Council's involvement and use of data gathered as part of a Council wide involvement, participation, and consultation framework. (12435) (WAO Regulatory Recommendation – 'Use of Data')	31/03/2024	Llinos Evans
	Data Insight Team to support in the development and analysis of consultation activity arising from the Local Government and Elections Act (specifically with residents, businesses, trade unions and staff).	31/03/2024	Rachel Clegg
	To continue to develop the Corporate Data Suite to support the Corporate Strategy for 2022-2027 and key policy areas	31/03/2024	Rachel Clegg
D	Partnership working		
	We will implement the Public Services Boards (PSBs) Well-being Plan (2023-28) developing a new delivery framework to ensure progress on the well-being objectives and steps	31/03/2024	Kate Harrop

Governance Arrangements

The Corporate Governance Group ensures that the above ambitions and processes are maintained. A series of cross-party Advisory Panels are important engagement fora to support the Cabinet Member for the respective service areas. The Corporate Policy Team support the following Advisory Panels:

- Tackling Poverty
- Welsh Language
- Rural Affairs.

5k Electoral Services & Civil Registration

Increases in both the number of births and deaths registered during the year and a significant increase in the number of weddings and civil partnerships supported due to delays caused by the pandemic.
Local election in May 2022 successfully delivered

Why is this important?

- ⊙ **Electoral Services** - our electoral system is underpinned by a legal framework which establishes how elections are delivered. It sets out who is allowed to vote and the various ways they can cast their vote and have their say.
- ⊙ **Registration Service** – the Council’s Registration Service has the statutory function of providing a responsive service to the public for the registration of births, stillbirths, deaths; notices of marriage and civil partnership and consequent ceremonies; production of legal documentation and the approval of premises for marriages and partnerships; it is also responsible for citizenship ceremonies. The Service offers a range of non-statutory ceremonies and also delivers on request, the ‘Tell Us Once’ service on behalf of the Department for Work and Pensions (DWP).

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

- ⊙ **90% of births were registered in Carmarthenshire within the statutory timeframe of 42 days** during 2022/23, this is in line with the Welsh average of 91% and an improvement on 84% in 2021/22. The number of births registered in Carmarthenshire increased by 2.3% in 2022/23 to 2,392 compared to 2,338 the previous year, this consists of all births which took place in the County and includes parents who are resident in neighbouring counties but attended Glangwili for their child’s birth. Actions are being implemented to work with the maternity services to raise awareness among parents of the need to make arrangements to register the birth within the first few weeks, as many are leaving it too late to ask for an appointment. *(CivilReg/001)*
- ! **55% of non-coronial deaths were registered within the statutory timeframe of 5 days during 2022/23.** Since COVID, there’s a requirement for deaths to be signed off by doctors and the Medical Examiner Service, with pressure on the NHS and the need for medical professionals to complete paperwork and discuss it with the Medical Examiner Service, before forwarding it to the registrars. This increases the length of time it takes for all necessary documentation to be received by the registrars. The number of death registrations in Carmarthenshire increased significantly in 2022/23, including an increase of 34% in cases requiring coronial involvement or investigation before the registrars were able to register the death. The impact of these matters was a decrease in deaths registered within 5 days from 60% in 21/22 to 55% in 22/23 in Carmarthenshire. The Welsh average also dropped from 69% last year to 50% this year. This is mostly beyond our control, we attend local and national stakeholder groups for the Medical Examiner Service and have established good links, we intend to provide better information for families while they wait and to work with the health board and the Medical Examiner Service to make all processes more efficient. *(CivilReg/002)*



- ⦿ The **May 2022 Local Elections** were successfully delivered, with a 41.76% turnout which placed us in the top five for highest turnout of Welsh Local Elections. We conducted an effective campaign to ensure that all 16- and 17-year-olds and foreign nationals newly enfranchised living within Carmarthenshire were registered and were encouraged to participate in getting them to vote. We did this by carrying out a comprehensive campaign with relevant videos that were shared with our stakeholders.

Progress in 2022/23

- ⦿ As a consequence of the pandemic, a new cohort of 10 casual deputy registrars was recruited in April-May 2022 to enable the service to successfully meet the extremely high demand for ceremonies last summer. Most of these staff have been retained and have been trained during the winter months to register births and deaths and to take notices. This additional staff resource will allow us to be more flexible in the number of weddings we are able to deliver as well as keeping adequate availability for birth and death appointments. This new cohort has also added resilience to the team of Registrars in the event of such a pandemic happening in the near future.
- ⦿ We pride ourselves on the development and strengthening of our stakeholder meetings. We meet on a regular basis to ensure that improvements are continuously being made to the death registration journey, ensuring that the bereaved families are at the heart of any decision making. A valued member of the stakeholder group is the Coroner for Pembrokeshire and Carmarthenshire jurisdiction. The Coroner and his team engage with the Registration Service regularly, again ensuring that inquests and their subsequent registration of the death can be carried out in a timely fashion.
- ⦿ 2022 was a very busy year with weddings and civil partnerships, Registrars worked with the couples to ensure we delivered a unique, personal service. The numerous complimentary cards of gratefulness received by the Registrars for making their day extra special is a sign that we delivered. Each wedding we see as a marketing opportunity so that guest and families will take away that a Registry wedding can be special and where possible we will tailor the service to what the couples want.
- ⦿ The Elections team delivered successful Local Government Elections in May 2022, with many internal staff contributing by either being part of the Election Project Board, working at polling stations or on the count. We particularly pride ourselves on the campaign that we put out leading up to and including election day. This could not have been delivered without close collaboration with our Marketing and Media team and its success will be built upon for future elections.
- ⦿ We have also delivered a number of by-elections and have taken the decision to engage the Modern Democracy app. This has enabled us to “modernise” the way that elections at the polling station is delivered by providing electronic registers that in turn provide live turnout via an election management portal and instant documents required at close of polls. We see this step as a positive move to us contributing to paper saving and efficiency.
- ⦿ We work with our internal partners to carry out data matching of our records against Council Tax, Housing Benefits, Payroll and Education records to ensure the Electoral Register is accurate and up to date. Our electorate is currently 147,792 of which 35,072 vote by post this equates to 23% of our electorate. We continue to promote alternative ways of voting if electors find it inconvenient to vote at polling stations.
- ⦿ We commenced an electoral review of our Town and Community Councils which will ensure we have the right governance on those councils. This review is due to end in October 2023 with any recommendations adopted coming in with the Local Elections in 2027.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A			
1	Staff at all levels should be challenged to add more value to the organisation and in turn should be supported to fulfil this role. The Council should be confident that the service is robust enough to continue to deliver high quality elections and a registration service even if there were changes to key personnel	Apr25	Amanda Edwards
2	Customer involvement in developing the future of the service (Registrars) by consulting customers in order to appraise future options to ensure they meet future customers' needs and wants	Sept23	Andrea Rowlands

Governance Arrangements

Departmental Management Team and Council democratic processes.

51 Estates & Asset Management

Reviewed our Corporate Asset Management Plan 2023-2028

to ensure that our property related aims and uses align with our Corporate Strategy and Well-Being objectives. The plan identifies the challenges and key priorities over the next 5 years for the Council's Services from a property perspective.

Why is this important?

The service is responsible for implementation of a strategic approach to the Council's management of its property resources to meet the Council's regeneration aims.

Key Service Areas include:

- Service and Strategic Property Reviews.
- Identifying opportunities for major land-based project development in order to attract significant investment to the County, with a focus on the reshaping our town centres.
- Providing comprehensive advice to the Council and its partners on all matters related to capital investment/disposal in property/land related activities.
- Statutory asset valuations & advice for Local Authority and partners for financial accounting requirements.
- Managing the Council's diverse portfolios covering Office, Depot, Commercial, Industrial & Rural estates together with Livestock & Provisions Markets.
- Providing a facilities management service across the administrative portfolio and associated premises.
- Undertaking and advising on Community Asset Transfers.
- Managing the Council's property records.




Success Measures / Explaining the Results

- ! We only generated **36%** (£565,200) of the capital receipts we set out to achieve in our capital program £1,567,000 (2.1.2.12). Delays in planning submissions for residential development has resulted in significant capital receipts targeted for this financial year not being realised as well as demand for problematic sites having slowed down. Our 2023/24 Capital receipts program has been set at £2,588,000 which also reflects this year's slippage.

Progress in 2022/23

- ⓘ During the year we considered options for ensuring the most effective use of the Council farm estate to support affordable farming initiatives and maximising development/diversification opportunities, particularly in relation to regeneration of renewal energy. The review concluded that the County Farm Estate be retained and managed under the current policy whilst rationalising and considering development opportunities as they arise. A new Rural Estate Plan will be drafted over the next 12 months to highlight the extent and performance of the current portfolio, together with the key issues and future strategy of the Estate to enable the Council to maximise the opportunities available to support its well-being objectives. We will also continue to engage with the Climate Change & Nature Emergency Advisory Panel and the Rural Affairs Advisory Panel to consider their views in finalising the Rural Estate Plan.

	Audit Wales report: Springing Forward Asset Management- Carmarthenshire County Council (June 2022)
<p>This is a review of the Council's arrangements for managing its assets with a focus on office accommodation and buildings from which the Council delivers services to its residents. It looks at how the Council strategically plans the use of its assets, how it monitors the use of its assets and how it reviews and evaluates the effectiveness of its arrangements.</p> <p>Findings</p> <p>Overall, it found that: The Council is strengthening its arrangements for asset management and recognises that there are opportunities to use the sustainable development principle more to improve this work.</p> <p>Recommendations</p> <ol style="list-style-type: none"> 1. The Council needs to apply and embed the sustainable development principle in the way it plans, delivers and monitors the management of its assets. 2. The Council needs to improve the performance management of its assets by: <ol style="list-style-type: none"> a. developing a set of performance and outcome measures that reflect the Council's ambitions for its assets and monitor these measures at a corporate level, including reporting to overview and scrutiny committee(s); b. benchmarking performance on asset management with other organisations. <p>Our Response</p> <p>1 Sustainable Development</p> <ul style="list-style-type: none"> • To balance the Council's short-term requirements and its ability to meet longer term needs, a cross departmental Strategic Land use group is undertaking a phased review of the Council's land assets to highlight potential opportunities in relation to its key aims of carbon sequestration, phosphate mitigation, tree planting, community use and enhancement of biodiversity. 	

- In addition, the Maintenance Section continues in its programme to undertake detailed condition surveys of our various portfolios in order that we have a clear picture of future liabilities as part of any key decisions with property implications. Services have prioritised assets for survey purposes.
- Following service consultations on hybrid working space requirements, a timetable and programme of works and moves is in place.
- These actions will ensure alignment with our objectives of ensuring that we become more resilient, support regeneration in our communities in light of global responsibilities and acting to prevent or reduce worsening land associated issues. They will also assist in delivering a sustainable future for our estate.

2 Performance Management

Sustainability of our Estate

- Our Energy team working on acquiring display Energy Certificates for all relevant CCC portfolios.
- In addition, baseline data from current Display Energy Certificates (DECS) to be supplied by the Energy Team.
- Ongoing Performance monitoring will cover delivery of the programme for necessary DECS together with movements in grades and consumption data.

Condition of our Estate

- Baseline data set for portfolios subject to recent condition reports. In addition, programme of remaining Condition Surveys agreed by 1st April 2023. Performance monitoring will cover delivery of programme noted above and resulting movement in grades and backlog maintenance figure once baseline is set.

Utilisation / Efficiency of our Estate

- Occupye Desk monitoring system to be installed across various sites by December 2023.
- In relation to benchmarking performance on asset management with other organisations, via our participation in the Property & Estates Group of the Association of Chief Estates Officers (ACES) and the Consortium of Local Authorities in Wales (CLAW), we will be undertaking a review of benchmarking performance as part of the group's ongoing discussions with Data Cymru on delivering suitable indicators

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A			
1	A new Rural Estate Plan will be drafted over the next 12 months to highlight the extent and performance of the current portfolio, together with the key issues and future strategy of the Estate to enable the Council to maximise the opportunities available to support its well-being objectives.	21/03/24	Stephen Morgan

Governance Arrangements

Corporate Property Strategic Management Group considers key issues facing corporate estate . Transformation Board Workplace workstream considers hybrid working arrangements and opportunities across office and depot sites. Cross Departmental Strategic Land Use Group reviews land holdings to highlight and develop opportunities on sustainability, community and Net Zero Carbon commitments.

5m Risk Management

Risk Management contributes to achieving our vision, protecting our front-line services and supporting a socially sustainable economic environment. *(Director of Corporate Services)*

Why is this important?

Risk is the threat that an event or action will adversely affect an organisations ability to achieve its objectives - Audit Commission

- ⦿ We recognize the benefit of being proactive with the management of risk and have invested funds to identify and minimize risks in both financial and non-financial terms.

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

- ⦿ Only **49%** of **motor vehicle incidents** were reported to Risk Management within **5 working days** (RM/001) this is the first year of collating this measure.
- ⦿ **66%** of **departmental reports** were returned to Risk Management within **15 days** from request (RM/002) this is the first year of collating this measure.
- ⦿ All **91 (100%)** of **motor claims reports** were provided by risk management within **7 working days** (RM/003) this is the first year of collating this measure.
- ⦿ **95%** of **liability claims reports** were provided by risk management to insurers within **10 working days** (RM/004) this is the first year of collating this measure.

Progress in 2022/23


Carmarthenshire Transformation Strategy



The Risk Management Steering Group examines how Risk Management can be developed and ensures that risk management is embed in decision making throughout the organization. A review undertaken by the Transformation team concluded that *'The Terms of Reference of the Risk Management Steering Groups and its various sub-groups have recently been reviewed. This will allow the strategic group to adopt more of a strategic approach to its consideration of risk management issues, such as undertaking regular reviews of the Corporate Risk Register'*

- ⦿ We are embedding **good risk management** into all our processes. Corporate and project Risks are captured within Risk Registers. We use 'Web based risk register software' which allows departments to input, access, maintain and manage all risk.
- ⦿ **The Corporate Risk Register** is reported to the Governance and Audit Committee on a six-monthly basis following bi-monthly review and critical assessment of the risks by Corporate Management Team.

- ⦿ **Risk workshops** held for staff and Governance and Audit Committee throughout the year.
- ⦿ Workshops have been held for our Corporate Management Team and Heads of Service to develop a **Risk Appetite Statement**.

	<p>Following the Audit Wales Review of Risk Management Arrangements in July 2019 the recommendations and actions have been progressed.</p>
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- ⦿ Increased emphasis on **risk-based auditing** rather than re-active in our internal audits. Our Internal Audit plan was devised mostly from risks cited within the Corporate Risk register and Departmental risk registers.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
A			
1	We will address the recommendation or proposals for improvement arising from the Wales Audit Office review of Risk Management arrangements	31.03.24	Helen Pugh/Suzanne Wride
2	We will maintain an effective insurance programme and manage claims in a timely manner	31.03.24	Helen Pugh/Suzanne Wride
B			
1	% of motor vehicle incidents reported to Risk Management within 5 working days (RM/001)	40	Helen Pugh/Suzanne Wride
2	% of departmental reports returned to Risk Management within 15 days from request (RM/002)	50	Helen Pugh/Suzanne Wride
3	% of motor claims reports provided by risk management within 10 working days (RM/003)	80	Helen Pugh/Suzanne Wride
4	% of liability claims reports provided by risk management to insurers within 20 working days (RM/004)	80	Helen Pugh/Suzanne Wride

Governance Arrangements

The Council has a Risk Management Steering Group which reports its activity to the Governance and Audit Committee by presenting for information the minutes of the group.

The Risk Management Steering Group comprises Cabinet Member Risk Champion (Cabinet Member for Resources), Departmental Risk Champions and is chaired by a Head of Service.

5n Business and Cabinet Support Unit

A significant year of change following Local Government Elections

The May 2022 Local Government Elections saw a new Cabinet being formed and there was a significant period of change as portfolios were determined.

Why is this important?

- ⦿ The **Business and Cabinet Support Service** is responsible for providing a range of corporate, departmental and service specific support within the Chief Executive's Department:
 - business support to the Chief Executive
 - business support to the Leader
 - business support to members of the Cabinet
 - forward work programme support to Corporate Management Team
 - departmental Management Team support
 - administrative support in connection with the functions of the Lieutenancy
 - support for Royal Visits, ceremonial duties, honours and presentations made by the Lord-Lieutenant on behalf of Her Majesty the Queen
 - creditors and debtors processes for department
 - mail handling at County Hall, Carmarthen
 - staff ID system
 - support to Electoral Services team in relation to postal votes.

How well are we doing (and how do we know)? ⓘ Sources of evidence

Success Measures / Explaining the Results

No specific service measures as the work of the team is responsive to organisational business.

Progress in 2022/23

- ⦿ Following the Local Government Elections in May 2022, the Cabinet has agreed to publish a vision statement. The Vision Statement was approved at Cabinet on 18.07.22.
- ⦿ The vision includes priorities, projects, and plans the Cabinet wants to achieve over the course of the administration. This vision statement is delivered through the Council's Corporate Strategy and detailed reports and recommendations on specific projects and programs will be presented through the democratic process over the next five years.
- ⦿ We have produced, maintain and publish a Forward Work Plan for the Cabinet.
- ⦿ We supported the new administration to develop the new Cabinet portfolios.
- ⦿ We provided the support to Heads of Service / Service managers within the department to ensure any recommendations from internal audits, or new ways of working are implemented accordingly and in a

timely manner. An example of this is the P2P - No Purchase Order, No Payment initiative - where we have worked with our budget managers and creditors to ensure the necessary paperwork is in place prior to invoices being submitted for payment. This has been seen as a positive step in ensuring our creditors are paid in a timely manner.

What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
1	Produce a forward work programme for Corporate Management Team (CMT).	31/03/24	Nicola Evans
2	Ensure all CMT actions are followed up.	31/03/24	Nicola Evans

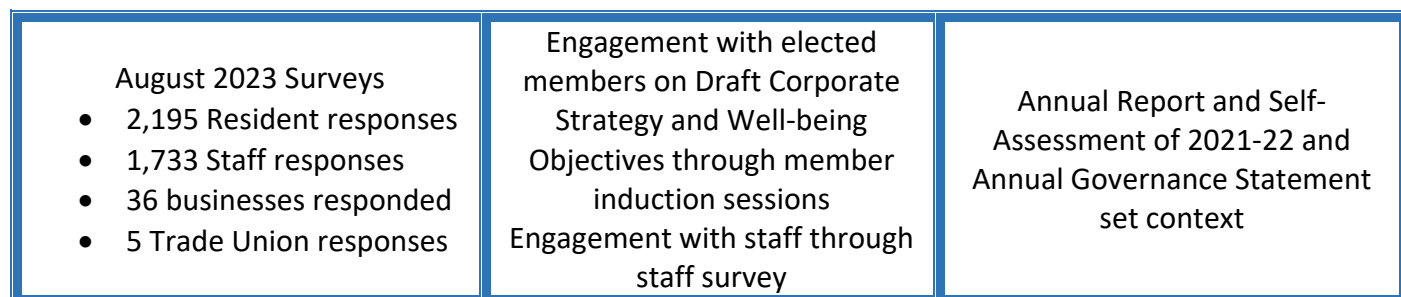
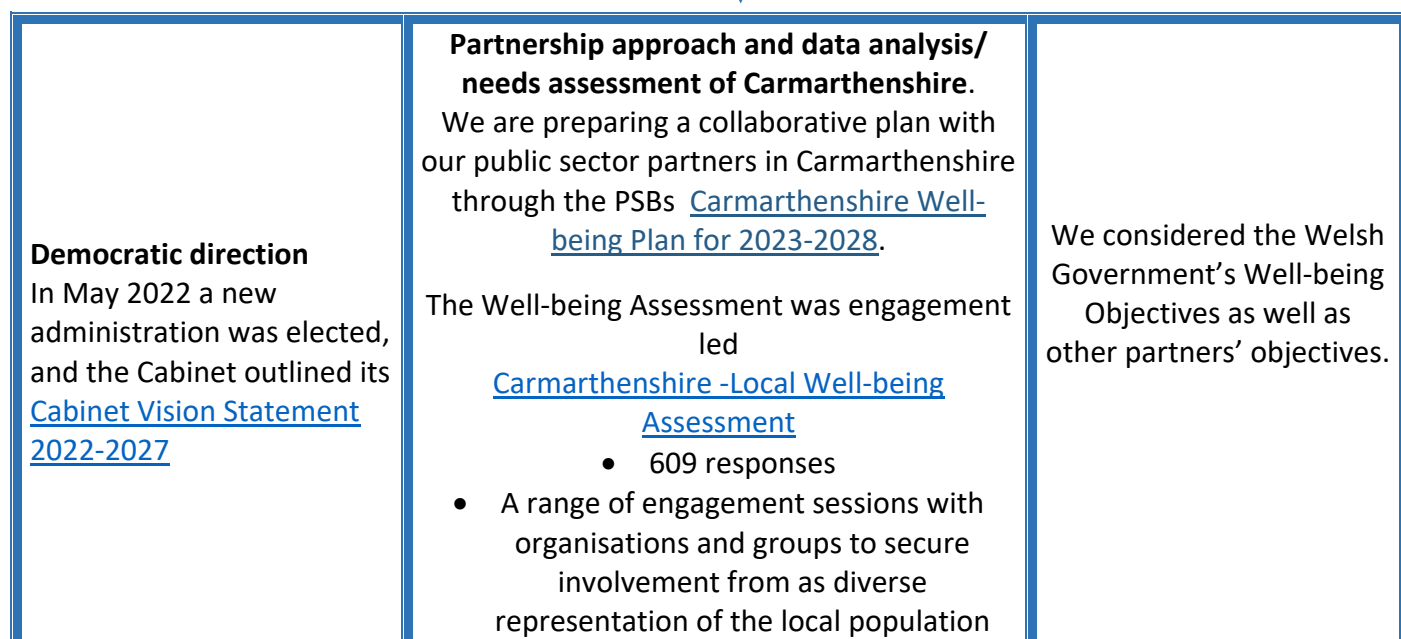
Governance Arrangements

The service manages the Corporate Management Team and Cabinet forward work programmes.

How our Well-being Objectives were identified

Our Corporate Strategy 2018-23 ‘Life is for Living, let’s start, live and age well in a healthy, safe and prosperous environment’ was due for renewal. The impact of COVID-19, the Climate emergency and Cost of Living crisis and Transformation needs all set the scene for a revised approach. The Local Government Elections in May 2022 was a good opportunity to review and refresh our Well-being Objectives.

Our previous Corporate Strategy had 13 Well-being Objectives and it was felt that a more compact set of priorities was required. Business Planning Engagement and Assurance sessions in November-December 2021 with Departmental Management Teams identified change was needed to a more thematic approach.



All Cabinet/Scrutiny Councillor workshop January 2023
February 2023 - Cabinet & County Council

Lead Cabinet Members and officers identified for each Well-being Objective and business planning was redesigned to fully align with Well-being Objectives.	New Corporate Strategy and Well-being Objectives
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Delivery of the Corporate Strategy will be outlined in divisional delivery plans. The business planning cycle has been re-designed and is currently being undertaken in 2 stages:

- 1. Identify Actions, Measures & Risks** – based on 2021-22 self-assessment, Cabinet Vision Statement commitments, risk register etc – to be completed by end of February 2023
- 2. Self-assessment of performance** – sessions to be held in April/May 2023. Will inform Council Annual Report for 2022-23 but also will be used to consider 2024-25 delivery plan process (which will start in July 2023)

The introduction of the Integrated Impact Assessment for all Cabinet/Full Council proposals from April 2023 will ensure the 5 ways of working (and other impact assessment requirements) are embedded into the Council’s work.

Applying the sustainable development principles and 5 ways of working

The sustainable development principle is about ensuring that...

‘... the public body must act in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.’

5 ways of working

Long term	Prevention	Integration	Collaboration	Involving
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Promotion of the Well-being Act specifying on the SD principle and the 5 Ways of Working through training workshops, seminars and promotion

Consideration of the 7 National Goals and how the Council can maximise its contribution to those goals was central to the development of the new corporate strategy and Well-being Objectives.	Business Planning for 2023+ was redesigned to align to the new Well-being Objectives – 2 phase approach: 1. Identify Actions, Measures & Risks 2. Self-assessment of performance
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Long Term
Cabinet Vision Statement & Corporate Strategy

Prevention
This is a guiding principle across our priorities but particularly as follows.
WBO 1 - prevention and early intervention.

WBO 2 - Tackling Poverty
WBO 3 – decarbonisation/Climate Emergency
WBO 4 - Transformation has reducing failure demand at its core.



Integration

Purpose of the new Corporate Strategy & Well-being Objectives is to enable greater integration across Council services with a focus on key Thematic and Service Priorities.



Collaboration

All WBO include elements of working with partners to meet specific goals within each objective



Involving

Many people were involved in the development of these Well-being Objectives.
Divisional Delivery Plans will be the mechanism for making progress against the Corporate Strategy commitments

Statutory Requirements

Well-being of Future Generations Act (Wales) 2015

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

- a) We must carry out sustainable development, improving the economic, social, environmental and cultural well-being of Wales. The sustainable development principle is
'... the public body must act in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.'
- b) We must demonstrate use of the 5 ways of working: Long term, integrated, involving, collaborative and preventative
- c) We must work towards achieving all of the 7 national well-being goals in the Act. Together they provide a shared vision for public bodies to work towards.



The Well-being of Future Generations Act, provides a shared vision for all public bodies in Wales to work towards. As a public body subject to the Act we are required to set and publish Well-being Objectives that maximise our Contribution to the Well-being Goals.

The Local Government and Elections (Wales) Act 2021

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

- Duty to keep performance under review;
- Duty to consult on performance;
- Duty to report on performance – based on self-assessment approach;
- Duty to arrange a panel performance assessment;
- Duty to respond to a panel performance assessment report.

The Local Government and Elections (Wales) Act 2021 requires that a Council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that financial year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements. The performance requirements are the extent to which:

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

How our Well-being Objectives contribute to National Well-being Goals



Well-being Objectives	7 National Well-being Goals						
	Prosperity	Resilience	Healthier	More Equal	Cohesive Communities	Vibrant Culture and	Global Responsibility
1. Enabling our children and young people to have the best possible start in life. (Start Well)	✓	✓	✓	✓	✓	✓	✓
2. Enabling our residents to live and age well. (Live & Age Well)	✓	✓	✓	✓	✓	✓	✓
3. Enabling our communities and environment to be healthy, safe and prosperous. (Prosperous communities)	✓	✓	✓	✓	✓	✓	✓
4. To further modernise and develop as a resilient and efficient Council. (Our Council)	✓	✓	✓	✓	✓	✓	✓

Regulatory Reports 2022/23

Several regulatory reports were issued during the last twelve months.

- ⦿ There are some local reports that are specific to Carmarthenshire, these are noted as local below.
- ⦿ National / Thematic reports are undertaken by regulators to look at all councils in Wales (in an integrated programme of work consulted and agreed upon with local government) to identify best practice.
 - Most of these reports contain recommendations. Sometimes the recommendations are for Welsh Government and / or local government or other stakeholders.
 - Not all recommendations contained in reports may apply to Carmarthenshire as in some instances we could be the area of best practice proposed, be already doing what is identified or it may be, just not be applicable.

The following list of regulatory reports were issued during the last twelve months:



July 2022	Public Sector Readiness for Net Zero Carbon by 2030		National
August 2022	Carmarthenshire County Council – Springing Forward – Workforce Management	2 Recommendations	Local
August 2022	Assurance and Risk Assessment progress update		Local
September 2022	Equality Impact Assessments: more than a tick box exercise?	4 Recommendations	National
October 2022	National Fraud Initiative 2020-21		National
October 2022	Follow-up Review: Planning Services		Local
November 2022	‘Time for Change’ – Poverty	8 Recommendations	National
December 2022	Assurance and Risk Assessment Progress Update – Carbon Reduction	1 Recommendation	Local
December 2022	A picture of flood risk management		National
December 2022	‘A missed opportunity’ – Social Enterprises	3 Recommendations	National
January 2023	Community resilience and self-reliance	2 Recommendations	National
January 2023	‘Together we can’ – Community resilience and self-reliance		National
March 2023	Carmarthenshire County Council Annual Audit Summary 2022	2 Recommendations	Local
March 2023	Digital Inclusion in Wales		National

February 2023	Deprivation of Liberty		National
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October 2022	Effective approaches to assessment that improve teaching and learning	6 Recommendations	National
October 2022	A review of the current 16-19 curriculum in Wales	11 Recommendations	National
October 2022	Initial Teacher Education reform in Wales: emerging strengths and areas for consideration		National
January 2023	Apprenticeships: early feedback on delivery under the new contracts		National
February 2023	Educational visits in further education colleges		National
February 2023	Digital and online learning in further education colleges		National

Other Regulatory Assessments



- **Welsh Government – OSG Gateway Review :Strategic Assessment of Swansea Bay City Deal**

July 2022	Swansea Bay City Deal OGC Gateway™ Review 0: Strategic assessment Report (link: https://democracy.swansea.gov.uk/documents/s87936/14b%20-%20v1.0%20SBCD%20Gateway%20Review%202022.pdf?LLL=0)	4	Regional
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Performance Assessment

Under the Local Government and Elections (Wales) Act 2021 we have a duty keep under review the extent to which we are fulfilling our performance requirements. We do this by undertaking a self-assessment of performance based on the extent to which:

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

Each of the Council's divisions have undertaken a performance self-assessment for the period 2022-23 and departmental level Engagement and Assurance sessions are taking place during June and July 2023 to sense check and consider the findings of those self-assessment and identify areas for development across the Council.

Once these sessions have been held we will prepare a Council self-assessment overview and the findings will be used to inform service planning for 2024-25 period (or implemented immediately as appropriate).

In addition, between 8 June and 18 July 2023 we will be undertaking resident, business, staff and Trade Union consultation in order to seek feedback on the Council's performance. Reports on the findings of these consultation will be prepared and summary findings will be included within this Appendix.

Self -Assessment to Follow

Annual Governance Statement

① The Annual Governance Statement

① The Code of Corporate Governance

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

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

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

Assurance Executive Summary

The Corporate Governance arrangements of the Council are acceptable.

Table - Internal Audit Report extract:

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

Annual Governance Statement

Update on outstanding governance issues identified in previous Annual Governance Statements

ISSUE REF	ACTION	RESPONSIBLE OFFICER	Target Date	Action/Progress	Status
AGS 2020/21 No.2	Implement The Local Government and Elections (Wales) Act requirements	Corporate	May 2022	The elements that have not been implemented to date have a timetable that needs to be met to deliver the Act's requirement / timescale. Elements of performance & governance implemented. Elections – in hand	Ongoing Parts of the Legislation that needed to be implemented have been completed. Self-assessment element has been incorporated. Awaiting guidance from WLGA re: peer assessment. Part completed – performance element completed.
AGS 2021/22 No.1	Develop recruitment strategy and workforce plan alongside implementation of new recruitment software to ensure recruitment service can be streamlined and maintained.	People Services Manager	March 2023	In progress – new software in place – testing system and rolling out training – from March 2023 Strategy will follow once system in place.	Commenced. Testing complete and post test updates to the system underway. (May 2023). Workforce strategy to CMT 30 March Dedicated workforce related CMT meeting on 4 th may and progress on new software Strategy to Pre cabinet on 18 th May
AGS 2021/22 No.4	Develop an Engagement and consultation plan for the local authority.	Media and Marketing Manager	March 2023	Work has commenced – reflecting on the staff survey findings and IIP	Commenced Engagement with TU – introduced a joint consultancy forum – group leaders and Chief also attends. Aim to improve engagement and consultation. Staff feedback completed
AGS 2021/22 No.5	Further development work on handling complaints and investigating complaints.	Head of ICT and Policy	March 2023	Piece of work being carried out on the resource needed to investigate complaints. Triangulate this with FOIA and Member enquiry	Commenced Review of handling of complaints has been completed. Next piece of work to review the investigation process at stage 2 for consistency in approach and standards needed.
AGS 2021/22 No.6	Review the customer service that we as a Council provide and how we can further improve the customer journey.	Media and Marketing Manager	March 2023	From 1 st December 2022 – Development of Hwbs – more access to customers – thematic days introduced.	Commenced Falls into the Digital Customer Transformation workstream – which monitors the progress. SPFunding – Hwb Fach y Wlad – to be implemented

AGS 2021/22 No.8	Establish clear governance mechanism to drive progress against each Well-being Objective and identify priority themes and service areas to support delivery of the well-being objectives	Head of ICT and Policy	March 2023	Governance mechanisms now in place – completed. Four well-being objective identified and thematic priorities and service priorities framework in place. Divisional plans format issued w/c 5 December 2022	Commenced Delivery plan of Corp strategy all going through Scrutiny process at the moment. Governance mechanism has been established.
AGS 2021/22 No.12	Review the Governance arrangements for both Local Authority Trading Companies (LATC) with a view to aligning the arrangements and clarifying the roles of Members and Scrutiny Committees in relation to the LATCs.	Direct of Corporate Services Head of Legal and Administration	March 2023	Monitoring Officer review carried out and completed. Report is being finalised. CWM taking a governance review report to the CWM Board.	Commenced Update: Monitoring Officer Governance update review carried out and completed. Report is being finalised. CWM has taken a governance review report to the CWM Board. – Cwm action Complete

Governance Issues Action Plan

NEW GOVERNANCE ISSUES IDENTIFIED IN THIS YEAR'S ANNUAL GOVERNANCE STATEMENT

ISSUE REF	ACTION	RESPONSIBLE OFFICER	TARGET DATE
AGS 2022/2023 No.1	To embed the governance arrangements around the New corporate strategy and Well-being objectives 2022-27 <small>ICTCP 5g2</small>	Corporate Policy - Performance	31 March 2024
AGS 2022/2023 No.2	We will ensure that Corporate Performance Management and Internal Audit work together, to ensure that the Annual Governance Statement plays its part in the Overall Council's Self-Assessment. <small>ICTCP 5g1</small>	Corporate Policy – Performance	31 July 2023
AGS 2022/2023 No.3	Data Insight Team to support in the development and analysis of consultation activity arising from the Local Government and Elections Act (specifically with residents, businesses, trade unions and staff).	Corporate Policy – Data Insight	31 March 2024
	Governance & Audit Committee		

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



The Annual Governance Statement ensures we address the following seven principles-



Complaints

Only 52.7% of complaints received were completed within the statutory deadline during 2022/23 this is a decline on the previous year's 57.8%. The number of complaints received have increased by 53.8% (an additional 500 complaints)

Complaints closed by Departments April 2022 - March 2023			
Department	Complaints (S1 & S2)	Closed within timescale	% done on time
Communities	151	67	44.4%
Adults Social Care	55	39	70.9%
Education & Children	30	14	46.7%
Place and Infrastructure	1052	526	50.0%
Chief Executive's	59	36	61.0%
Corporate Services	76	68	89.5%
Cross Departmental	7	3	42.9%
TOTAL	1430	753	52.7%

There are a number of issues which are believed to continue to have an impact upon the ability of Investigating Officers to meet the statutory timescales. There has been a significant increase in the number of complaints received by the Council. In 2022/23, a total of 1,430 complaints were closed, compared to 930 the previous year – an increase of 53.8%. Other factors such as the complex nature of some complaints, service pressures, capacity due to competing priorities

and leave periods also affect the time taken to complete investigations. The Corporate Complaints Team continue to work closely with teams who are unable to meet the statutory timescales due to significant service pressures. Key areas of concern are highlighted within the reports to Directors and the team provide advice and guidance to support the resolution of complaints.

Our Learning

- ⦿ Complaints provide valuable feedback and are viewed by our staff as a positive opportunity to learn from experiences. This helps to drive continual service improvement and to prevent similar things happening again.
- ⦿ For our customers, communication and regular feedback are integral to good services. Customers understand the service pressures that the public sector are facing; however, they must be kept up to date on issues in relation to the services that they use.
- ⦿ Services and information must be accessible, with different access points and ways of communicating. We must continue to provide and develop a wide range of options for people to contact us.
- ⦿ For our staff, complaints provide a first-hand account of the customer's views and experience, and resolving complaints early saves resources and creates better customer relations.

Our colleagues across the Council need access to timely data and information so that they can support the implementation of the Corporate Complaints Policy.

Population Indicators and Performance Measures - Annual Report 2022/23

This table shows the overarching indicators and measures for each well-being Objective and Thematic Priority. It provides a visual representation of performance direction (compared with the previous available data) and comparative ranked position with the other local authorities in Wales (where possible). It should be viewed as a summary, complemented by the further in-depth analysis and context provided in the main body of the report.

		Has our result improved year on year			22 nd	21 st	20 th	19 th	18 th	17 th	16 th	15 th	14 th	13 th	12 th	11 th	10 th	9 th	8 th	7 th	6 th	5 th	4 th	3 rd	2 nd	1 st				
		Previous result	Most Current Result	Improved ↑ Standstill ↔ Declined ↓	Worst results											Best Results														
					←→→→ Arrows start from previous position											● ● to our most current position ■														
Well-being Objective 1 - Start Well																														
1	Children living in Poverty	31.3%	34.6%	↓	36.3%																							27.0%		
2	Children aged 4-5 years overweight or obese (Child Measurement Programme NHS)	30.4%	31.4%	↓	31.4%																							21.1%		
3	Children on the Child Protection Register (per 10,000 population)	21	27	↓	89																						Same	22		
WBO1a - Thematic Priority: Healthy Lives - Prevention/early intervention																														
4	Number of children looked after by local authorities at 31 March	165	190	↓	1,040	Comparable data is for the previous year																								100
5	Number of children looked after in foster placements at 31 March	125	145	↓	635																							70		
6	Number of Referrals of Children and Young people attending counselling	1053	1497	↓	1,497																							198		
7	Live single births with a birth weight of under 2,500g	4.9%	4.9%	↔	8.5%																							3.3%		
Well-being Objective 2 - Live & Age Well																														
8	Healthy Life Expectancy (HLE) at Birth - Male	60.4	59.7	↓	55.6																							68.7		
9	Healthy Life Expectancy (HLE) at Birth - Female	61.1	61.8	↑	55.3																							69.3		
10	% of People Living in Material Deprivation	11.3%	12.0%	↓	14.1%																							7.1%		
11	Adult Mental Well-being Score Average Total Score out of a possible 70	51.1	41.8	↑	48.1																						Same	51.6		
12	Adults who have 2 or more healthy lifestyle behaviours	87.6%	92.4%	↑	83.1%																							97.5%		

Tudalen 643

				Has our result improved year on year																							
				22 nd	21 st	20 th	19 th	18 th	17 th	16 th	15 th	14 th	13 th	12 th	11 th	10 th	9 th	8 th	7 th	6 th	5 th	4 th	3 rd	2 nd	1 st		
				Worst results											Best Results												
Previous result		Most Current Result		Improved ↑		Standstill ↔		Declined ↓		Arrows start from previous position											● ● to our most current position						
WBO2a - Thematic Priority: Tackling Poverty																											
13	Households Living in Poverty	35.6%	34.5%	↑	43.1%																						23.5%
14	Median Weekly Pay (Full Time Workers)	£573.70	623.4	↑	£538.8																						£714.8
15	Housing Affordability Ratio	5.74	5.61	↑	9.47																						4.38
16	Poverty is a problem in my area - Residents Consultation - Average Index Score (AIS)	0.23	TBC		No comparable data available																						
Well-being Objective 3 - Prosperous Communities																											
17	Gross Disposable Household Income (GDHI)	£17,164	£17,349	↑	£14,478																						£22,321
18	Number of people killed and seriously injured on the roads	81	83	↓	128	Same																					8
19	Levels of nitrogen dioxide (NO2) pollution in the air	5.9	4.2	↑	12.1																						2.5
20	Crime rates	15,914	16,381	↓	No comparable data available																						
WBO3a - Thematic Priority: Economic Recovery and Growth																											
21	Employment	68.7%	72.3%	↑	69.6%																						79.1%
22	Unemployment	3.7%	2.2%	↑	5.4%																						Below 2.2
23	Highest Level of Qualification - Level 4 or above	37.6%	40.0%	↑	24.3%																						61.3%
24	No qualifications	7.7%	7.0%	↑	15.5%																						3.3%
25	% of people claiming unemployment related benefits for over 12 months	0.2%	0.1%	↑	0.2%																						0.0% <small>Joint with 15 others</small>
26	Business births	720	820	↑	215																						2350
27	Business Deaths	500	670	↓	1,510																						185
28	Businesses are supported within the local area Business Consultation - Average Index Score (AIS)	-0.1	TBC		No comparable data available																						
29	Local people/businesses are well supported to take advantage of local opportunities - Residents/Business Consultations - Average Index Score (AIS)	-0.05	TBC		No comparable data available																						

		Has our result improved year on year			22 nd	21 st	20 th	19 th	18 th	17 th	16 th	15 th	14 th	13 th	12 th	11 th	10 th	9 th	8 th	7 th	6 th	5 th	4 th	3 rd	2 nd	1 st	
		Previous result	Most Current Result	Improved ↑ Standstill ↔ Declined ↓	Worst results											Best Results											
					←→ Arrows start from previous position											● ● to our most current position											
WBO3b - Thematic Priority: Decarbonisation and Nature Emergency																											
30	Capacity of Renewable Energy Equipment Installed (MW)	316 MW	321 MW	↑	19																				Same		409
31	No. of Properties (Homes & Businesses) at risk of Flooding	Not comparable	15,198	Not comparable	41,046																						2,818
32	The Climate Emergency is Being Addressed Locally - Residents Consultation - Average Index Score (AIS)	-0.1	TBC		No comparable data available																						
WBO3c - Thematic Priority: Welsh Language and Culture																											
33	No. of People that Can Speak Welsh	43.9%	39.9%	↓	6.2%																			Same			64.4%
34	Number of those aged 3-15 that can speak Welsh	15,514	15,004	↓	1,766																					Same	
35	% of people (16+) attending or participating in arts, culture or heritage activities at least three times per year	71.9%	64.2%	↓	59.8%																						84.3%
36	It's important that the Welsh language is promoted and protected - Residents Consultation - Average Index Score (AIS)	0.69	TBC		No comparable data available																						
WBO3d - Thematic Priority: Community Safety, Resilience, and Cohesion																											
37	I like living in Carmarthenshire – Residents Consultation - Average Index Score (AIS)	1.32	TBC		No comparable data available																						
38	I feel that I can live the life I want to live without the fear of judgment or prejudice - Residents Consultation - Average Index Score (AIS)	0.71	TBC		No comparable data available																						
39	I feel safe in my community - Residents Consultation - Average Index Score (AIS)	0.78	TBC		No comparable data available																						

Mae'r dudalen hon yn wag yn fwiadol

Pwyllgor Llywodraethu ac Archwilio

14 Gorffennaf 2023

Datganiad Awydd Risg Cyngor Sir Caerfyrddin

Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

- I adolygi ag i gymeradwyo'r Datganiad Awydd Risg

Rhesymau:

- Er mwyn caniatáu i'r Pwyllgor Llywodraethu ac Archwilio gyflwyno sylwadau, adolygi a chadarnhau cynnwys y Datganiad Awydd Risg

Angen ymgynghori â'r pwyllgor craffu perthnasol: Nac oes

Angen i'r Cabinet wneud penderfyniad: Nac Oes

Angen i'r Cyngor wneud penderfyniad: Nac Oes

Aelod y Cabinet sy'n gyfrifol am y Portffolio:

Cyng. Alun Lenny (Adnoddau)

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

Governance & Audit Committee 14th July 2023

Carmarthenshire County Council's Risk Appetite Statement

Risk Appetite is the term commonly used to describe where an organisation considers itself to be on the spectrum ranging from willingness to take risk through to an aversion to taking some risks.

Risk appetite is important as it provides a framework which enables an organisation to make informed management decisions.

By defining the organisations position the statement clearly sets out the acceptable position in pursuit of its objectives. The benefit of the statement include:

- Supporting informed decision making
- Reducing uncertainty
- Improving consistency across governance and decision making
- Supporting performance improvement
- Focus on priority areas
- Informing spending review and resource prioritisation

Carmarthenshire CC do not currently have Risk Appetite Statement. To address this a draft Risk Appetite Statement for Carmarthenshire was facilitated through Risk Appetite Workshops with both CMT and HoS in attendance.

Attached is the draft Statement that was developed during those workshops which has been ratified by CMT and is now shared with Cabinet and will need to be reported to the Governance and Audit Committee (as the Committee responsible for monitoring risk management within the council).

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	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
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and Equalities						
None	None	None	NONE	Yes	NONE	NONE

4. Risk The Council's position on risk needs to be clearly outlined

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 March 2023
- 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

Cyngor Sir Gâr Carmarthenshire County Council

Carmarthenshire County Council

Risk Appetite Statement

July 2023

Contents	Page
1. Overarching Statement	2
2. Risk Appetite Scale	3
3. Operational Risk	4
4. Legal / Regulatory / Governance Risk	4
5. Financial Risk	5
6. People Risk	5
7. Technology Risk	6
8. Environment Risk	6
9. Reputational Risk	7

Overarching Statement

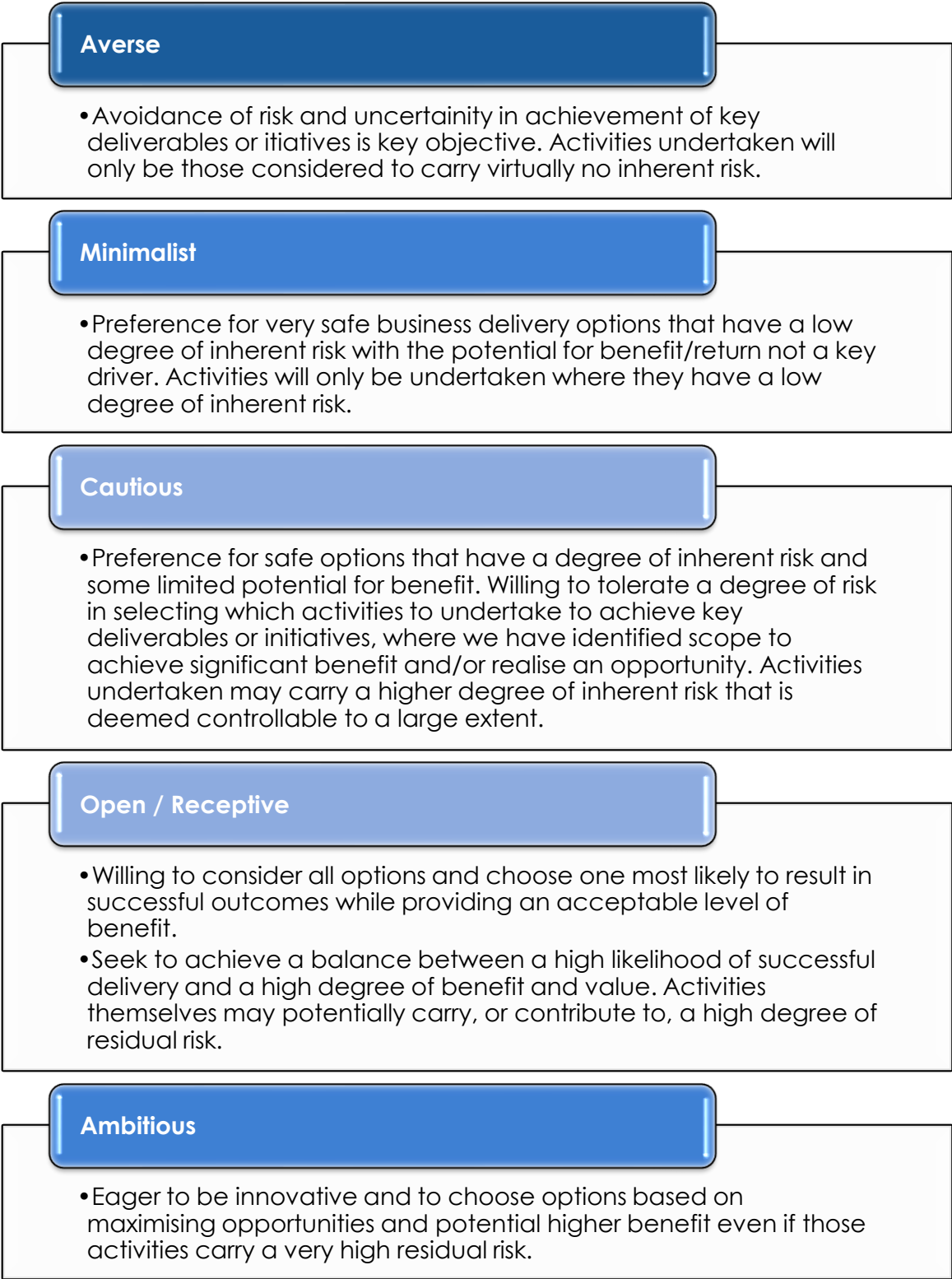
The County Council delivers a wide range of services to the residents, communities, organisations and businesses of Carmarthenshire. Whilst risk is inherent in all of its activities the council aspires to be transformational and innovative within the resources available. An acceptance of risk is necessary for the organisation to evolve and excel.

The following seven principal risks categories have been identified and each has been assigned a specific risk appetite statement.



Risk Appetite Scale

In forming the risk appetite statements the following scale and definitions have been developed and applied.



**Operational
Risk**

The Council has a **receptive** appetite to the risks that allows it to manage service demand, continuously improve service delivery and performance.

The Council is **ambitious** for taking well managed risks when opportunities provide clear benefits allowing for improvement, innovation and transformation.

The Council has an **ambitious** appetite for risks that provide and contribute to the economic prosperity of the County.

The Council is **cautious** to risks which may threaten the delivery of critical services

**Legal /
Regulatory /
Governance
Risk**

The Council is **minimalist** to any risks that will result in breaches in statutory obligations, regulations and law. Activities will only be undertaken where they have a low degree of inherent risk.

Financial Risk

The Council is **cautious** to risks associated with significant financial risks, adopting safe delivery options. Avoidance of financial loss is a key objective.

We maintain a **minimalist** approach to activities involving exposure to financial fraud and so will apply robust control measures to safeguard the Council's finances.

We maintain a **minimalist** approach to maintaining the security of our financial investments.

The Council maintains a **cautious** approach to managing its budgets.

People Risk
(including
Stakeholders /
Health &
Safety /
Safeguarding)

Accepting that there are risks associated with most of its activities, the Council is **minimalist** in respect of risks that may compromise the health and safety, diversity and equality of its staff and elected members.

In respect of service delivery, we recognise that there are inherent risks associated with many aspects of service delivery which may impact service users. We are committed to do everything we can to minimise the risks to which our employees and service users are exposed to.

The Council maintains an **receptive** approach to issues of recruitment and retention in order to become the employer of choice, including the adoption of innovative approaches to modern employment practices.

The Council has a **cautious** approach to managing risks associated with its safeguarding policies and procedures for adults and children.

**Technology /
Information /
Security Risk**

The Council is **averse** to any risks that will result in the loss of critical IT systems and expose the Council to potential threats from malicious cyber security attacks.

The Council is **averse** to any risks that will result in non-compliance or breaches of the Data Protection Act.

However, it has an **receptive** appetite for taking well managed technological risks to improve efficiencies, resilience and sustainability.

**Environmental
Risk**

The Council has a **cautious** appetite to risk to enable a sustainable and socially responsible contribution to the environment. We aspire to strike a balance between social, economic and environmental considerations.

Where the nature of service delivery or development may cause environmental harm, the council will maintain a **cautious** and sustainable approach that seeks to achieve a balance between the environmental impact and benefit,

The Council is **ambitious** for well managed risks in pursuit of its commitment to becoming a net carbon zero local authority by 2030.

Reputational Risk

The Council relies on reputation in order to secure the engagement of key stakeholders, businesses, partners, communities and residents. The support of these parties is essential to achieving the Council's objectives and strategic outcomes. The Council has a strong commitment to being seen as a responsible, efficient and effective organisation whilst maintaining the confidence of residents, communities, organisations and businesses of Carmarthenshire. The Council retain an overall **cautious** approach with regard to reputation.

The Council will maintain high standards of conduct and will not accept risks that could cause reputational damage to the Council and undermine public and stakeholder confidence associated with the day to day delivery of services. Overall the Council has a **cautious** approach to reputation.

Pwyllgor Llywodraethu ac Archwilio 14 Gorffennaf 2023

Pwnc:

COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn y cofnodion.

Y Rhesymau:

Fe nodwyd yn Amodau Gorchwyl y Pwyllgor Llywodraethu ac Archwilio 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: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

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

Cyng. A Lenny

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y

Gwasanaeth:

Helen Pugh

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad e-bost:

[HLPugh@sirgar.gov.uk](mailto:HPugh@sirgar.gov.uk)

Awdur yr Adroddiad:

Helen Pugh

Governance & Audit Committee

14 July 2023

Minutes of relevant Groups to the Governance & Audit Committee

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

The following Minutes are attached:

- Risk Management Steering Group
- Grants Panel
- AGS Actions Update

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

CONSULTATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

CABINET MEMBER PORTFOLIO HOLDER AWARE/CONSULTED? No	
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**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

RISK MANAGEMENT STEERING GROUP**Minutes of Meeting held on****Tuesday, 11th May 2023****Via Microsoft Teams**

Members Present:			
Jonathan Fearn (Chair)	Communities	Head of Housing Property & strategic Projects	JF
Helen Pugh	Corporate Services	Chair of Contingency Planning Group	HLP
Cllr Alun Lenny		Cabinet Risk Champion	AL
Richard Stradling	Communities	Communities (Leisure) Risk Champion	RS
Simon Davies	Education & Children	Chair of Property & Liability Risks Working Group	SD
Stephen G Pilliner	Place and Infrastructure	Chair of Transport Risks Working Group	SP
Richard Davies	Communities	Communities (Social Care) Risk Champion	
Andrew Kenyon	Place and Infrastructure	Place and Infrastructure Risk Champion	AK
Jackie Bergiers	Chief Executives	Lead Business Partner (H&S)	JB
Kelvin Howell	Place and Infrastructure	Building Manager (Minor Works)	KH
Suzanne Wride	Corporate Services	Senior Risk Officer	SW

Item No	Subject	Action
1.	Apologies Jason G Jones – Property Maintenance Manager, Place and Infrastructure Sue P John – School Organisation & Admissions Manager, Education & Children Huw Jones – Marsh UK Ltd	
2.	Minutes of Last Meeting The Minutes of the Risk Management Steering Group Meeting held on Tuesday, 4 th April 2023 via Teams, were confirmed as a true record.	
3.	Matters arising from Risk Management Steering Group Minutes.	
3.1.1	Water Safety Equipment	

	<p>JB advised work is ongoing and a specific risk assessment is being carried out for each site. Update to be provided next meeting.</p>	JB
3.1.2	<p>Secure by Design Fencing – Schools SD advised that due to an upcoming Estyn Inspection a questionnaire is being developed to go out to schools with Health & Safety’s input, part of that process will look at vehicular and parental movement around the school sites. SD looking to discuss the matter with the Local Authority Lead Inspector and some Lay Inspectors and ask for their input / assessment of some school sites. Update to be provided next meeting.</p>	SD
3.1.3	<p>Dashcams SGP has undertaken a high level review of the lower risk vehicles and complaints received and at present no immediate action is to be taken. The matter is to be kept under review.</p>	
3.1.4	<p>Minibus D1 Licence SW advised that the approximate cost to put a driver through the D1 Licence process was £1,000. SP advised that the Lead Officer Operational Training is in contact with the schools with regards their requirements.</p>	
3.1.5	<p>Motor Vehicle Driver Handbook SP advised that the second draft of the handbook was being developed. Final amendments to be made and the final version to be taken to Transport Risks Working Group in July.</p>	SP
3.1.6	<p>Risk Appetite Statement HLP advised that there had been a HOS and CMT Workshop to pull a collaborative Risk Appetite Statement together and suitable training to be arranged for Members with Gallagher Bassett to give a background and context for what they will be reviewing.</p>	
3.1.7	<p>BIDS – Schools SW advised all bids that could have been processed have been updated. SW to meet with School Organisation & Admissions Manager to discuss their process when dealing with School bids. HLP hopes that through amending the process to include a greater opportunity to receive direct feedback and presentations from those who were successful in securing bid money we can improve the whole process.</p>	SW
3.1.8	<p>Review of Health & Safety Documentation Due to staff shortages JB explained that there was no update on this matter at present. Update to be provided next meeting.</p>	JB
3.1.9	<p>CEX – H7S – Noise at Work JB advised that initial baseline testing had commenced. Update to be provided next meeting.</p>	JB
3.1.10	<p>Work on school sites by external agencies (e.g. Big Bocs Bwyd) SD is due to finalise the draft guidance letter before passing it through to Non-housing Property for their input. He also confirmed that the schools have had this guidance through PORTH and through weekly updates from the Schools Transformation & Change Manager. Concerns around the new curriculum and the use of outdoor spaces discussed.</p>	SD

3.1.11	Covid Measures in Schools SD has met with H&S and Place and Infrastructure colleagues and the plan is to gather all the information on what we are currently using along with appropriate alternatives taking into account all factors including raised electricity costs etc. and produce a report to bring back to the this group initially, then onto CMT and Cabinet.	SD
3.1.12	Business Continuity Task & Finish Group HLP to speak to the Applications & Business Transformation Manager with regards to the rescheduled workshop and to invite him to be part of this Steering Group.	HLP
4.	Minutes of Property & Liability Risks Working Group Meeting Monday, 17th April 2023 The Minutes were noted.	
4.1	Matters arising from the Property & Liability Risks Working Group Minutes	
4.1.1	Property Claims KH to arrange a meeting to go through the ongoing issues and report back to the group. AL advised that as Members regularly meet with community groups, police representative etc. it would be useful for Members to be advised of any ongoing issues that could be discussed in these forums. HLP informed the group that we are coming up to Insurance renewal shortly and then will be going out to Tender next year, our claims experience will obviously have an effect on premium so can this please be discussed at the working groups.	KH
5.	Minutes of Contingency Planning Working Group Meeting – Tuesday, 2nd May 2023. The Minutes were noted.	
5.1	Matters arising from Contingency Planning Working Group Minutes	
5.1.1	A Review of Loggists - Improvement HLP advised that the new Civil Contingencies Manager was sending out an update on training arrangements for new loggists identified.	
5.1.2	Exercise Lemur HLP advised that the new Civil Contingencies Manager was sending out an update on “Exercise Lemur” and “Mighty Oak”.	
5.1.3	HLP discussed the importance of keeping Departmental Risk Registers up to date and advised the Corporate Risk Register is currently being reviewed / critically assessed by an external Consultant and interviews will take place with some Officers as part of this process.	
6.	Minutes of Transport Risks Working Group Meeting – Thursday, 4th May 2023. The Minutes were noted.	
6.1	Matters arising from Transport Risks Working Group Minutes	
6.1.1	Electric Vehicles SP advised that a meeting on the matter is taking place in June with Internal Officers, our Brokers, and Insurers. SD also raised the issue charging points due to a recent complaint received. JF, SD, SP and KH to meet to discuss charging facilities and arrangements / implications.	SD / JF / SP / KH
6.1.2	Alcohol & Drug Testing Policy – Update	

	SP advised the matter was discussed at the most recent DMT and a draft proposal would be taken to the group when available.	SP
6.1.3	Zurich Municipal MV Review – Update Driver Daily Defect Sheet and testing was discussed, SP advised that the matter is due to be taken to DMT shortly and then discussions with the Trade Unions will follow.	SP
6.1.4	Ysgol Bryn Teg / Dolen Teifi – Electric Minibuses SP to meet with Key Officers to discuss the ongoing issues.	SP
6.1.5	MV Statistics – Claims / Complaints Prompt reporting of claims was discussed, SW to liaise with the Principal Risk Officer and the information to be provided to Insurers for renewal with regards monitoring of claims and mitigating actions taken.	SW
7.	Bids for Financial Assistance tabled at the Transport Risks Working Group – Thursday, 4th May 2023	
7.1	ENV – Driver Training This Corporate bid related to Driver Training. It was agreed that the Corporate bid (i.e. 100% of the estimated cost) be approved.	
8.	Any Other Business	
8.1	Risk Appetite Statement HLP asked that the statement be considered by the group and would welcome any feedback they may have.	All
9.	Next Meeting July 2023 - Exact date to be advised via Microsoft Teams.	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> ○ NDR3 (LA01) – completed ○ Housing Benefits (BEN01) – nearing completion ○ Pooled Budgets (HLG01) & WANLESS Money Transfers (HLG03) – queries sent to Authority 	
4.0	<p><u>Internal Audit (IA) - Update</u></p> <ul style="list-style-type: none"> • The following audits on the 2021/22 grant funded projects have been completed: <ul style="list-style-type: none"> ○ LA Education grant ○ Post 16 • The Authority is waiting for instructions from PCC to undertake the quarter 3 audits 2022/23 for the Education Improvement grant & the Pupil Development grant. 	
5.0	<p><u>Grants Panel Terms of Reference</u></p> <ul style="list-style-type: none"> • The Terms of Reference have been reviewed and amended. Future reviews to be undertaken on an annual basis. 	
6.0	<p><u>Grants Register 2022/23</u></p> <ul style="list-style-type: none"> • The grants register for 2022/23 is still being updated. The GCO is receiving updates for grants in Education and Children services. No grant information has been received for Communities. Current draft grants register to be shared with the Chairs of the Project Working Groups. 	DT
7.0	<p><u>Project Working Groups</u></p> <ul style="list-style-type: none"> • Minutes of PWG meetings were received: <ul style="list-style-type: none"> ○ Education & Children (capital): 24/1/2023 ○ Communities: 25/1/2023 • The following updates were provided: 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> ○ A question was raised on the role of SASG in the allocation of capital programme funding to projects. The future role of SASG in the prioritising of projects to be discussed with the Director of Corporate Services ○ In previous years there were a number of grants awarded by WG towards the end of the financial year. Currently these have not materialised for 2022/23 ○ WG are currently looking at standardising the formula for the allocation of funding to schools for the Education Improvement grant, which is part of RCSIG. The impact of this change could prove challenging for the Authority in managing the grant. Concerns have also been raised with WG by other local authorities on this being implemented in 2023/24. The email detailing these changes to be forwarded to Head of Financial Services to be raised with the Director of Corporate Services 	<p>RH</p> <p>NT</p> <p>RH</p>
8.0	<p><u>European Grants Update</u></p> <ul style="list-style-type: none"> • The current programme of European funded projects is due to end in December 2023 with projects currently being delivered by the Authority due to end in the months leading up to this date. A schedule of all current European grant funded projects was presented to Grants Panel detailing the respective end dates. • An update was provided to Grants Panel on the amount of grant income outstanding to the Authority for European grant funded projects. The total amount claimed to date is approximately £24.4m with a total of £1.6m grant income outstanding. 	
9.0	<p><u>Successor Schemes Update</u></p> <ul style="list-style-type: none"> • An update was provided on the Shared Prosperity Fund (SPF). The programme was launched by the Authority on 1st March 2023. The allocation of grant from UK Government to the Authority is £32m. There is an additional grant of £6.8m for the Multiply programme which focuses on adult numeracy skills. 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> • The programme is working on a regional basis within South West Wales with Swansea Council taking the lead role and are also the accountable body/banker. The programme has been developed to provide a consistent approach across the South West Wales region which includes Carmarthenshire, Pembrokeshire, Neath Port Talbot and Swansea. • End date for all projects to be delivered is 31st December 2024 and the closure of the programme is 31st March 2025. • A service level agreement is currently being developed by Swansea Council which will incorporate the UK Government's grant terms & conditions. • A WEBINAR has been arranged outlining the SPF programme and funding opportunities. 	
8.0	<p><u>AOB</u></p> <ul style="list-style-type: none"> • It is noted that there are delays in settling the 2022/23 teachers' pay award and the possibility of this not being settled by the end of month will have an impact on claiming the full costs of grant funded posts. 	
9.0	<ul style="list-style-type: none"> • Date of next meeting – 28th June 2023 at 2pm via Teams 	

UPDATE ON OUTSTANDING GOVERNANCE ISSUES IDENTIFIED IN
PREVIOUS ANNUAL GOVERNANCE STATEMENTS

SOURCE	ISSUES	RESPONSIBLE OFFICER	ACTIONS/PROGRESS		STATUS
AGS 2017/18 No.6	Monitor and evaluate People Strategy Group/Work stream actions relating to AW People Performance Management recommendations.	Assistant Chief Executive – People Management	March 2020	<p>Consolidating learning and moving forward. PSGB Group has met through COVID19, but revaluation of way forward needed.</p> <p>IIP – high level review for further accreditation carried out.</p> <p>Steering group is refocusing its objectives.</p>	<p>Formal confirmation that IIP Gold Standard Achieved. Of the 27 themes – already hit Platinum level for 12 levels.</p> <p>IIP will be reporting to CMT on 8th December 2022.</p> <p>PSGB Group – areas of development identified through IIP- internal communications strategy to be developed.</p> <p>Confirmation received also for Corporate Health Standards = Platinum</p> <p>Completed</p>

Carmarthenshire County Council: AGS – Actions / Progress Update @ 4 April 2023

UPDATE ON OUTSTANDING GOVERNANCE ISSUES IDENTIFIED IN
PREVIOUS ANNUAL GOVERNANCE STATEMENTS

SOURCE	ISSUES	RESPONSIBLE OFFICER	ACTIONS/PROGRESS		STATUS
AGS 2019/20 No.8	Ensure Employment Policies reflect any new legislation such as exit payment cap, reclaiming exit payments etc.	People Services Manager	March 2021	<p>Ongoing – On 12/2/21 the UK Government repealed the exit pay cap provisions. We await new legislation and will update policies accordingly.</p> <p>The legislation is likely to come back in the Autumn. Waiting for this, following these policies will be reviewed and updated where required.</p>	<p>2021/22</p> <p>Exit pay cap legislation was due in December 2021 but has not been received – likely now to be 2022.</p> <p>ACAS compliant policies in place.</p> <p>Position @ 5 December 2022 - Still awaiting advice.</p> <p>Position @ 4 April 2022 – recognise that Government isn't changing this legislation – all legislation needed to be implemented has been actioned. Closed</p>

Carmarthenshire County Council: AGS – Actions / Progress Update @ 4 April 2023

AGS 2020/21 No.2	Implement The Local Government and Elections (Wales) Act requirements	Corporate	May 2022	The elements that have not been implemented to date have a timetable that needs to be met to deliver the Act's requirement / timescale. Elements of performance & governance implemented. Elections – in hand	Ongoing Parts of the Legislation that needed to be implemented have been completed. Self-assessment element has been incorporated. Awaiting guidance from WLGA re: peer assessment. Part completed Performance element completed Legal perspective to be checked.
AGS 2020/21 No. 3	Develop governance arrangement around the better ways of working once plan is in place – for officers	Chair of Better Ways of Working Strategic Group	2021/22	Facilitated sessions underway for each HoS teams. 3 sub groups in place reporting into Strategic group. Communications plan being drawn up for the project Two pilots on hybrid working in place.	Each service is now collating information to determine the practicalities / operational needs space allocations collated from all HoS to inform the property strategy. Also work ongoing with other public sector bodies – joint working. Completed – plan completed and being implemented.
AGS 2020/21 No.5	Recruit lay members for Governance and Audit Committee.	Head of Legal and Democratic Services / Director of Corporate Services / Head of Revenues & Financial Compliance	2021/22	<i>A recruitment process was conducted during 2021/2022.</i>	Completed Interviews conducted on 31st March 2023 for final vacant post. Proposal to be put forward to Council on 19th April 2023 for ratification.

Carmarthenshire County Council: AGS – Actions / Progress Update @ 4 April 2023

ISSUE REF	ACTION	RESPONSIBLE OFFICER	Target date / Actions/Progress		Status
AGS 2021/22 No.1	Develop recruitment strategy and workforce plan alongside implementation of new recruitment software to ensure recruitment service can be streamlined and maintained.	People Services Manager	March 2023	In progress – new software in place – testing system and rolling out training – from March 2023 Strategy will follow once system in place.	Commenced Testing complete and post test updates to the system underway. (May 2023). Workforce strategy to CMT 30 March Dedicated workforce related CMT meeting on 4 th may and progress on new software Strategy to Pre cabinet on 18 th May
AGS 2021/22 No. 3	Review employment safeguarding framework and develop training programme for recruiting managers	People Services Manager	March 2023	Corporate Safeguarding group (January 2022) will consider recommendations in respect of a training programme to managers.	Completed Comprehensive piece of work presented to Safeguarding March 2023 next stage report to CMT
AGS 2021/22 No.4	Develop an Engagement and consultation plan for the local authority.	Media and Marketing Manager	March 2023 Sept 2023	Work has commenced – reflecting on the staff survey findings and IIP	Underway One form of Engagement with TU – introduced a joint consultancy forum – group leaders and Chief also attends. Aim to improve engagement and consultation Staff feedback completed
AGS 2021/22 No.5	Further development work on handling complaints and investigating complaints.	Head of ICT and Policy	March 2023 Sept 2023	Piece of work being carried out on the resource needed to investigate complaints. Triangulate this with FOIA and Member enquiry Process of investigating complaints	Underway Review of handling of complaints has been completed. Next piece of work to review the investigation process at stage 2 for consistency in approach and standards needed.

Carmarthenshire County Council: AGS – Actions / Progress Update @ 4 April 2023

AGS 2021/22 No.6	Review the customer service that we as a Council provide and how we can further improve the customer journey.	Media and Marketing Manager	March 2023	From 1 st December 2022 – Development of Hwbs – more access to customers – thematic days introduced.	Commenced Falls into the Digital Customer Transformation workstream – which monitors the progress. SPFunding – Hwb Fachy Wlad – to be implemented
AGS 2021/22 No.7	Review and reinvigorate our Corporate Strategy and Well-being Objectives.	Head of ICT and Policy	March 2023	Draft Corporate Strategy in place. Been CMT on 1 December 2022 Pre cabinet 12 December 2022 Cabinet – February 2022	4 wellbeing objectives. Been approved full Council 1 st March 2023. Completed
AGS 2021/22 No.8	Establish clear governance mechanism to drive progress against each Well-being Objective and identify priority themes and service areas to support delivery of the well-being objectives	Head of ICT and Policy	March 2023	Governance mechanisms now in place – completed. Four well-being objective identified and thematic priorities and service priorities framework in place. Divisional plans format issued w/c 5 December 2022	Completed Delivery plan of Corp strategy all going through Scrutiny process at the moment. Governance mechanism has been established.
AGS 2021/22 No.10	Develop a new Transformation strategy; ensure that Learning & Development priorities and programmes are fully aligned with corporate priorities and needs	Assistant Chief Executive	March 2023	Strategy to be taken to Transformation Board - December 2022	Approved by cabinet February 2023 Completed
AGS 2021/22 No.12	Review the Governance arrangements for both Local Authority Trading Companies (LATC) with a view to aligning the arrangements and clarifying the roles of Members and Scrutiny Committees in relation to the LATCs.	Direct of Corporate Services Head of Legal and Administration	March 2023	Monitoring Officer review carried out and completed. Report is being finalised. CWM taking a governance review report to the CWM Board.	Commenced Update: Monitoring Officer Governance update review carried out and completed. Report is being finalised. CWM has taken a governance review report to the CWM Board. – Cwm action Complete

Mae'r dudalen hon yn wag yn fwriadol

**Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023**

Log Gweithredu'r Pwyllgor Llywodraethu ac Archwilio		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Log Gweithredu i hysbysu'r Aelodau o'r camau gweithredu i'w symud ymlaen yn dilyn cyfarfodydd blaenorol.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO		
Angen i'r Cabinet wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO: Cyng. A Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223
Awdur yr Adroddiad: Caroline Powell	Prif Archwilydd	Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

Governance & Audit Committee

14 July 2023

Governance & Audit Committee Forward Work Programme

Action Log to inform Members of the actions to be progressed following previous meetings.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

CONSULTATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: No

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

Governance & Audit Committee - Action Log

Reference	Meeting Date	ACTION	PROGRESS	Responsible Officer(s)	Status
GAC - 2022/01	30/09/2022	The Ombudsman Letter and the Corporate Complaints Report to be brought to the same Committee meeting next year.	The Ombudsman Letter and the Corporate Complaints Report are due to be presented to the Committee at the same meeting, in September 2023.	Corporate Policy & Partnership Manager	Due September 2023
GAC - 2022/02	30/09/2022	Annual Anti-Fraud and Anti-Corruption Report - the Committee requested that year-on-year comparable data be included in future reports.	The Annual Anti-Fraud and Anti-Corruption Report is due to be presented to the Committee in September 2023; comparable data will be included where this information is available.	Principal Auditor	Due September 2023
GAC - 2022/03	30/09/2022	Informal training session to be arranged for the Committee in relation to Risk Management and the Risk Register.	Informal training session held on 27th June 2023.	Head of Revenues & Financial Compliance	Complete
GAC - 2022/04	30/09/2022	Audit Wales Report on Overview & Scrutiny: Fit for the Future - to be brought to the next Governance & Audit Committee meeting (December 2022)	The Report was not brought to the December meeting, but due to be presented at the March 2023 meeting. The Report was not brought to the March meeting, but will be presented at the July 2023 meeting.	Corporate Policy & Partnership Manager	Complete
GAC - 2022/05	16/12/2022	Create an action log recording actions agreed at Governance & Audit Committee meetings and present at each quarterly Committee meeting	The Action Log was not introduced by the March meeting, but will be implemented by the July 2023 meeting. Action Log created and included on agenda for July 2023 meeting. Action Log will be included on the agenda at each Governance & Audit Committee Meeting.	Principal Auditor	Complete
GAC - 2022/06	17/03/2023	Payroll Staff Certification Exercise: Head of Revenues & Financial Compliance to send action notes of G&AC meeting to Payroll and Heads of Service to escalate the concerns expressed by the Committee in relation to the poor response to this exercise.	The Head of Revenues & Financial Compliance to contact Heads of Service when the next Payroll Staff Certification Exercise is undertaken, to escalate the concerns of the Committee.	Head of Revenues & Financial Compliance	
Tudalen 681 GAC - 2022/07	17/03/2023	Cyber Security: Confidential position statement to be brought to the Committee in 6 month's time, to provide assurance that the questions raised within the Audit Wales Cyber Report are being satisfactorily addressed.	To be brought to the September meeting of the Governance & Audit Committee.	Head of ICT	Due September 2023
GAC - 2022/08	17/03/2023	Complaints Report: the Committee suggested that it would be useful to have comparative data within the report relating to the previous year. Further suggestions were also made to assist in improving the content of future Complaints Reports.	Complaints Report to be brought to the September meeting of the Governance & Audit Committee	Corporate Policy & Partnership Manager	Due September 2023

Mae'r dudalen hon yn wag yn fwiadol

	Arhosodd Mr MacDonald yn y cyfarfod ond ni chymerodd ran yn y trafodaethau na'r pleidleisio.
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3. ADRODDIADAU ARCHWILIO CYMRU:

3.1 DIWEDDARIAD RHAGLEN WAITH ARCHWILIO CYMRU

Rhoddodd y Pwyllgor ystyriaeth i adroddiad chwarterol Rhaglen Waith ac Amserlen Archwilio Cymru, ar 31 Rhagfyr 2022, a oedd yn rhoi crynodeb o'r rhaglen waith ar gyfer llywodraeth leol, ynghyd â diweddariad ar y gwaith arolygu, gan gynnwys yr archwiliadau ariannol a pherfformiad sy'n berthnasol i Gyngor Sir Caerfyrddin.

Mewn diweddariad i'r adroddiad a ddsbarthwyd, rhoddwyd gwybod i'r Pwyllgor gan gynrychiolydd Archwilio Cymru, Mr. J. Blewitt, mai'r dyddiad cau ar gyfer cymeradwyo cyfrifon wedi'u harchwilio ar gyfer 2022/23 yw 30 Tachwedd 2023 oherwydd pwysau adnoddau yn Archwilio Cymru, ond roedd ymrwymiad i osod y dyddiad cau hwnnw'n gynharach dros y blynyddoedd sydd i ddod. Yn ogystal, yn dilyn ymgynghoriad ar ffioedd, byddai cynnydd o 4.8% mewn ffioedd ar gyfer rhai archwiliadau ariannol a pherfformiad a chynnydd o 10.2% ar gyfer gwaith archwilio ariannol ISA 315 gan arwain at gynnydd o 15% yn gyffredinol o'r elfen archwilio ariannol o'r ffi. Byddai llythyrau sy'n manylu ar y cynnydd yn cael eu hanfon i bob Swyddog Adran 151 cyn bo hir.

Wrth gydnabod yr heriau y mae Archwilio Cymru yn eu hwynebu o ran problemau capasiti a'r dyddiad cau uchod, dywedodd Cyfarwyddwr y Gwasanaethau Corfforaethol y byddai'r Awdurdod yn llunio ei Ddatganiad Cyfrifon erbyn 30 Mehefin 2022.

PENDERFYNWYD YN UNFRYDOL nodi'r Diweddariad ynghylch Rhaglen Waith Archwilio Cymru.

3.2. ARCHWILIO CYMRU - CRYNODEB ARCHWILIAD BLYNYDDOL 2022

[SYLWER: Roedd y Cynghorydd K. Broom wedi datgan buddiant yn yr eitem hon yn gynharach, ac arhosodd yn y cyfarfod wrth i'r Pwyllgor ei hystyried].

Bu'r Pwyllgor yn ystyried Crynodeb Archwilio Blynyddol 2022 a luniwyd gan Archwilio Cymru ar ei waith wedi'i gwblhau ar gyfer Cyngor Sir Caerfyrddin ers yr Adroddiad Gwella Blynyddol diwethaf a gyhoeddwyd ym mis Ionawr 2022. Nodwyd bod cyhoeddi'r Crynodeb Archwilio yn rhan o ddyletswyddau Archwilydd Cyffredinol Cymru.

Yn deillio o'r adroddiad, ac mewn ymateb i ymholiad, cadarnhaodd y Rheolwr Polisi Corfforaethol a Phartneriaeth y byddai adolygiad dilynol â'r pwnc "Trosolwg a Chraffu sy'n Addas i'r Dyfodol" yn cael ei gyflwyno i'r Pwyllgor yn ei gyfarfod nesaf.

PENDERFYNWYD YN UNFRYDOL dderbyn Crynodeb Archwilio Blynyddol Cyngor Sir Caerfyrddin 2022.

3.3. ADRODDIAD ARCHWILIO CYMRU: LLAMU YMLAEN - RHEOLI ASEDAU - CYNGOR SIR CAERYRDDIN

Bu'r Pwyllgor yn ystyried adroddiad a luniwyd gan Archwilio Cymru yn dilyn adolygiad o drefniadau'r Cyngor ar gyfer rheoli ei asedau gan ganolbwyntio ar swyddfeydd ac adeiladau y mae'r Cyngor yn darparu gwasanaethau i'w breswylwyr ohonynt. Amlinellwyd y camau a gynlluniwyd gan y Cyngor mewn ymateb i argymhellion Archwilio Cymru, fel y manylir arnynt yn Ffurflen Ymateb y Cyngor sydd ynghlwm wrth yr adroddiad, gan y Pennaeth Adfywio.

O ran perfformiad meincnodi ar reoli asedau gyda sefydliadau eraill, cynghorwyd y Pwyllgor nad oedd cymariaethau uniongyrchol nid yn unig gydag awdurdodau lleol eraill ond o fewn Sir Gaerfyrddin ei hun bob amser yn bosibl oherwydd oed/dylunio ac ati adeiladau.

PENDERFYNWYD YN UNFRYDOL

3.3.1 nodi canfyddiadau ac argymhellion adroddiad lleol Archwilio Cymru;

3.3.2 nodi ymateb Cyngor Sir Gaerfyrddin i argymhellion yr adroddiad lleol sy'n berthnasol i'r Cyngor.

3.4. ADRODDIAD ARCHWILIO CYMRU: LLAMU YMLAEN - RHEOLI GWEITHLU -CYNGOR SIR CAERYRDDIN

Bu'r Pwyllgor yn ystyried adroddiad a luniwyd gan Archwilio Cymru yn dilyn adolygiad o drefniadau'r Cyngor ar gyfer rheoli ei weithlu. Amlinellwyd y camau a gynlluniwyd gan y Cyngor mewn ymateb i argymhellion Archwilio Cymru, fel y manylir arnynt ar Ffurflen Ymateb y Cyngor sydd ynghlwm wrth yr adroddiad, gan y Prif Weithredwr Cynorthwyol (Rheoli Pobl a Pherfformiad). Roedd hyn yn cynnwys datblygu Strategaeth Trawsnewid a Strategaeth y Gweithlu diwygiedig

PENDERFYNWYD YN UNFRYDOL

3.4.1 nodi canfyddiadau ac argymhellion adroddiad lleol Archwilio Cymru;

3.4.2 nodi ymateb Cyngor Sir Gaerfyrddin i argymhellion yr adroddiad lleol sy'n berthnasol i'r Cyngor.

4. Y DIWEDDARAF YNGHYLCH AR CYNLLUN ARCHWILIO MEWNOL 2022/23

Bu'r y Pwyllgor yn ystyried adroddiad a roddodd ddiweddariad ar y cynnydd a wnaed ar weithredu'r Cynllun Archwilio Mewnol ar gyfer 2022/23 ynghyd â chrynodebau o dri archwiliad ar systemau Ariannol Allweddol. Adolygodd y Pwyllgor y cynnydd a oedd yn cael ei wneud o ran gweithredu'r rhaglen archwilio a oedd yn dangos cyfradd gwblhau o 76% hyd yn hyn yn erbyn targed o 76%.

Cytunodd y Prif Archwilydd i roi awgrym i'r swyddogion perthnasol eu bod yn ailystyried y dyddiad targed ar gyfer llunio dogfen Canllawiau TAW.

PENDERFYNWYD YN UNFRYDOL fod adroddiad diweddaru'r Cynllun Archwilio Mewnol 2022/23 yn cael ei dderbyn.

5. ARGYMHELLION ARCHWILIAD MEWNOL

Bu'r Pwyllgor yn ystyried adroddiad a oedd yn rhoi'r wybodaeth ddiweddarafr am y cynnydd oedd wedi'i wneud o ran yr argymhellion Archwilio Mewnol a oedd yn ymwneud â blwyddyn ariannol 2021/22.

Codwyd pryderon ynghylch y ganran uchel o reolwyr nad oedd wedi ymateb i Ymarfer Ardystio Gweithwyr 2021/22 a'r posibilrwydd o'i gynnal eto yn 2022/23. Cytunodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol i rannu'r pryderon hyn â'r Penaethiaid Gwasanaeth perthnasol.

PENDERFYNWYD YN UNFRYDOL dderbyn argymhellion yr adroddiad mewnol.

6. CYNLLUN ARCHWILIAD MEWNOL BLYNYDDOL 2023/24 & BWRIEDIR EI GYNNWYS YN 2023-26

Yn unol â gofynion Safonau Archwilio Mewnol y Sector Cyhoeddus, bu'r Pwyllgor yn ystyried adroddiad a oedd yn manylu ar y Cynllun Archwilio Mewnol ar gyfer 2023/24 a'r hyn a gynllunnid ar gyfer 2023-26. Dywedwyd wrth y Pwyllgor bod y Cynllun Archwilio ar gyfer 2023/24 wedi ei lunio gan ddefnyddio egwyddorion asesu risg a'i fod yn ystyried newidiadau mewn gwasanaethau.

PENDERFYNWYD YN UNFRYDOL

**6.1 cymeradwyo'r Cynllun Archwilio Mewnol blynyddol ar gyfer 2023/24;
6.2. cadarnhau cwmpas y cynllun ar gyfer 2023-26.**

7. ADRODDIAD BLYNYDDOL CWYNIION 2021-22

[SYLWER: Roedd Mr. M. MacDonald wedi datgan buddiant yn yr eitem hon yn gynharach, ac arhosodd yn y cyfarfod wrth i'r Pwyllgor ei hystyried].

Bu'r Pwyllgor yn ystyried Adroddiad Blynyddol Cwynion 2021-22 a roddodd fanylion am y broses gŵynion corfforaethol a'r data am gŵynion / canmoliaeth a ddaeth i law yn ystod 2021-22. Nodwyd bod cwynion yn ymwneud â materion Gofal Cymdeithasol i Oedolion yn cael eu rheoli gan y Tîm Perfformiad, Dadansoddwr a Systemau yn yr Adran Cymunedau, ac er bod y data wedi'i gynnwys yn yr adroddiad y soniwyd amdano uchod, cafodd ei gynnwys hefyd yn yr Adroddiad Blynyddol ar Effeithiolrwydd Gwasanaethau Gofal Cymdeithasol 2021 - 22.

Ymddiheurodd y Rheolwr Polisi Corfforaethol a Phartneriaeth am yr oedi cyn cyflwyno'r adroddiad a rhoddodd sicrwydd y byddai'r adroddiad, yn y dyfodol, yn cael ei gyflwyno i'r Pwyllgor yn gynharach yng nghylch y cyfarfodydd.

Awgrymwyd y byddai'n ddefnyddiol cael data cymharol yn yr adroddiad sy'n ymwneud â'r flwyddyn flaenorol gyda'r bwriad o allu nodi unrhyw dueddiadau penodol o ran nifer y cwynion a ddaeth i law.

Nodwyd, er yr ymatebwyd i 59% o gŵynion Cam 1 a dim ond 27% o gwynion Cam 2 o fewn yr amserlen ofynnol, y byddai'n fuddiol yn y dyfodol i gynnwys manylion pellach am yr amserlenni o ran ymateb i'r holl gŵynion a ddaeth i law yn ystod y flwyddyn. Dywedwyd ymhellach, o ran Gofal Cymdeithasol i Oedolion, y dylid rhoi sylw i gŵynion am y gwasanaeth *nad* oedd unigolion wedi ei dderbyn. Ystyriwyd y byddai'n ddefnyddiol cynnwys gwybodaeth yn yr adroddiad sy'n deillio o achwynwyr yn cael cyfle i roi adborth ar y ffordd yr ymdriniwyd â'r gŵyn ac awgrymwyd y dylid ystyried hyn ar gyfer cwynion Cam 2 yn y lle cyntaf.

Cyfeiriwyd at y datganiad yn yr adroddiad 'Canlyniadau nas cofnodwyd ar gyfer Cwynion Cam Statudol 1 yn unol â chanllawiau Cwynion Gofal Cymdeithasol' fel rhai a allai fod yn gamarweiniol gan fod y Rheoliadau'n mynnu bod yn rhaid cofnodi canlyniadau'r holl gŵynion.

PENDERFYNWYD YN UNFRYDOL dderbyn Adroddiad Blynyddol Cwynion 2021-22 a bod y materion a godwyd yn cael eu nodi ar gyfer adroddiadau yn y dyfodol.

8. **COFRESTR RISG CORFFORAETHOL 2022/23 CYNGOR SIR CAERFYRDDIN**
Bu'r Pwyllgor yn ystyried Cofrestr Risg Gorfforaethol 2022/23a oedd yn cael ei chadw er mwyn gwerthuso'r risgiau strategol allweddol y mae'r Cyngor yn eu hwynebu.

Dywedodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol bod ymarfer yn cael ei gynnal ar hyn o bryd i leihau faint o fanylion oedd yn cael eu cynnwys yn y gofrestr fel bod ganddo ffocws mwy strategol.

PENDERFYNWYD YN UNFRYDOL nodi Cofrestr Risg Gorfforaethol Cyngor Sir Caerfyrddin 2022/23.

9. **BLAENRHAGLEN GWAITH Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO**
Bu'r Pwyllgor yn ystyried y Flaenraglen Waith ar gyfer cylch cyfarfodydd y Pwyllgor Llywodraethu ac Archwilio 2022/23, a oedd yn nodi'r eitemau i'w cyflwyno i'r Pwyllgor yn y cyfarfodydd oedd wedi'u trefnu ar gyfer y flwyddyn i ddod. Roedd hyn yn cynnwys ymarfer hunan-asesu er mwyn rhoi'r sgiliau angenrheidiol i Aelodau ymgymryd â'u rôl ar y Pwyllgor yn effeithiol.

PENDERFYNWYD YN UNFRYDOL dderbyn y Flaenraglen Waith.

10. **COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO**

PENDERFYNWYD YN UNFRYDOL dderbyn cofnodion cyfarfod y Panel Grantiau a gynhaliwyd ar 28 Tachwedd 2022.

11. **LLOFNODI YN GOFNOD CYWIR COFNODION CYFARFOD PWYLLGOR LLYWODRAETHU AC ARCHWILIO AR 16EG RHAGFYR, 2022**

PENDERFYNWYD YN UNFRYDOL lofnodi bod cofnodion cyfarfod y Pwyllgor Llywodraethu ac Archwilio a gynhaliwyd ar 16 Rhagfyr 2022 yn gofnod cywir.

12. **GORCHYMYN I'R CYHOEDD ADAEL Y CYFARFOD**

PENDERFYNWYD YN UNFRYDOL, yn unol â Deddf Llywodraeth Leol 1972, fel y'i diwygiwyd gan Orchymyn Llywodraeth Leol (Mynediad at Wybodaeth) (Amrywio) (Cymru) 2007, orchymyn i'r cyhoedd adael y cyfarfod tra oedd yr eitem ganlynol yn cael ei hystyried, gan fod yr adroddiad yn cynnwys gwybodaeth eithriedig fel y'i diffiniwyd ym Mharagraff 14 o Ran 4 o Atodlen 12A i'r Ddeddf.

13. ARCHWILIO CYMRU: GWERSI O YMOSODIADAU SEIBR (HYDREF 2022)

Ar ôl cynnal prawf budd y cyhoedd PENDERFYNWYD, yn unol â'r Ddeddf y cyfeiriwyd ati yng nghofnod rhif 12 uchod, beidio â chyhoeddi cynnwys yr adroddiad gan ei fod yn cynnwys gwybodaeth eithriedig am faterion ariannol neu faterion busnes unigolyn penodol (gan gynnwys yr Awdurdod oedd yn meddu ar y wybodaeth honno) (Paragraff 14 o Ran 4 o Atodlen 12A i'r Ddeddf). Roedd prawf budd y cyhoedd mewn perthynas â'r adroddiad hwn yn drech na budd y cyhoedd o ran datgelu'r wybodaeth oedd ynddo, gan fod Archwilio Cymru wedi rhannu'r adroddiad yn gyfrinachol ac wedi cynghori ei fod yn cael ei ystyried mewn sesiwn breifat.

Bu'r Pwyllgor yn ystyried adroddiad a luniwyd gan Archwilio Cymru o'r enw 'Dysgu rhag ymosodiadau seibr' a'u pwrpas oedd ysbrydoli uwch-arweinwyr cyrff cyhoeddus (a'r rhai fu'n craffu arnynt) i weithredu ymhellach ar wytnwch seiber. Dywedwyd y byddai'r adroddiad hwn yn ddefnyddiol ac yn addysgiadol i bob corff cyhoeddus gan ei fod yn amlwg wedi pwysleisio'r effaith y cafodd ymosodiadau o'r fath ar awdurdodau ac asiantaethau lleol eraill ledled y DU.

Awgrymwyd y byddai'n briodol i'r Pwyllgor dderbyn adroddiad cyfrinachol o fewn y chwe mis nesaf a oedd yn darparu, ar ffurf gryno, ddatganiad sefyllfa i Gyngor Sir Caerfyrddin mewn perthynas â'r cwestiynau a ofynnwyd o fewn 'Arddangosion' 2-8 y cyfeirir atynt o fewn yr adroddiad a grybwyllwyd uchod, er mwyn i'r aelodau gael sicrwydd bod trefniadau diogelwch TG yr Awdurdod yn gadarn.

PENDERFYNWYD YN UNFRYDOL

- 13.1 nodi canfyddiadau adroddiad cenedlaethol Archwilio Cymru;
13.2 bod adroddiad cyfrinachol sy'n rhoi datganiad sefyllfa ac ymateb i'r 'Arddangosion' 2-8 y cyfeirir atynt o fewn adroddiad Archwilio Cymru yn cael ei gyflwyno i'r Pwyllgor yn y chwe mis nesaf.

CHAIR

DATE

	llywodraethu ac archwilio	
Mr C. Moore	5 – Cael cyflwyniadau a chyfweld â'r ymgeiswyr sydd ar y rhestr fer ar gyfer swyddi aelodau lleyg ar y pwyllgor llywodraethu ac archwilio	Yn adnabod ymgeisydd Rhif 2. yn broffesiynol
Mrs H Pugh	5 – Cael cyflwyniadau a chyfweld â'r ymgeiswyr sydd ar y rhestr fer ar gyfer swyddi aelodau lleyg ar y pwyllgor llywodraethu ac archwilio	Yn adnabod ymgeisydd Rhif 2. yn broffesiynol

3. ADRODDIADAU NAD YDYNT I'W CYHOEDDI

PENDERFYNWYD YN UNFRYDOL, yn unol â Deddf Llywodraeth Leol 1972, fel y'i newidiwyd gan Orchymyn Llywodraeth Leol (Mynediad at Wybodaeth) (Amrywio) (Cymru) 2007, orchymyn i'r cyhoedd adael y cyfarfod tra oedd yr eitemau canlynol yn cael ei hystyried, gan fod yr adroddiadau yn cynnwys gwybodaeth eithriedig fel y'i diffiniwyd ym Mharagraff 12 o Ran 4 o Atodlen 12A i'r Ddeddf sef gwybodaeth ynghylch unigolyn penodol.

4. DERBYN NODIADAU GWEITHREDU CYFARFOD O'R PANEL RHESTR FER A GYNHALIWYD AR:-

Yn sgil cymhwyso prawf budd y cyhoedd PENDERFYNWYD, yn unol â'r Ddeddf y cyfeiriwyd ati yng nghofnod rhif 3 uchod, fod eitemau 4.1 a 4.1 isod yn cael eu hystyried yn breifat, gan beidio â gadael i'r cyhoedd fod yn bresennol yn y cyfarfod, gan y byddai hynny yn datgelu gwybodaeth eithriedig am unigolyn penodol (Paragraff 4.1 o Ran 4.2 o Atodlen 12A i'r Ddeddf).

Yr oedd y prawf budd y cyhoedd mewn perthynas â'r mater hwn yn ymwneud â'r ffaith fod yr adroddiad yn cynnwys manylion o'r ceisiadau a ddaethai i law am y swydd Person Lleyg. Roedd y budd i'r cyhoedd o ran cynnal yr eithriad uchod yn drech na'r budd i'r cyhoedd o ran datgelu'r wybodaeth a geir yn yr adroddiad hwn, gan y byddai gan ymgeiswyr ddisgwyliad rhesymol na fyddai eu gwybodaeth bersonol yn cael ei datgelu i'r cyhoedd. Nid oedd unrhyw fudd cyhoeddus tra phwysig o ran datgelu gwybodaeth o'r fath.

4.1. 15 TACHWEDD 2022

PENDERFYNWYD YN UNFRYDOL dderbyn adroddiad cyfarfod y Panel Rhestr Fer a gynhaliwyd ar 15 Tachwedd 2022.

4.2. 24 CHWEFROR 2023

PENDERFYNWYD YN UNFRYDOL dderbyn adroddiad cyfarfod y Panel Rhestr Fer a gynhaliwyd ar 24 Chwefror 2023.

5. DERBYN CYFLWYNIADAU A CHYFWELD YR YMGEISWYR AR Y RHESTR FER AR GYFER SWYDDI PERSONAU LLEYG AR Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO

(NODER: Roedd y Cyngorwyr K. Broom a K. Madge ynghyd â Mr D. MacGregor, Mr C. Moore a Mrs H. Pugh wedi datgan buddiant yn yr eitem hon yn gynharach a pharhaodd yn y cyfarfod tra oedd yr eitem yn cael ei thrafod)

Yn sgil cymhwyso prawf budd y cyhoedd PENDERFYNWYD, yn unol â'r Ddeddf y cyfeiriwyd ati yng nghofnod rhif 3 uchod, fod y mater hwn yn cael ei ystyried yn breifat, gan beidio â gadael i'r cyhoedd fod yn bresennol yn y cyfarfod, gan y byddai hynny yn datgelu gwybodaeth eithriedig am unigolyn penodol (Paragraff 12 o Ran 4 o Atodlen 12A i'r Ddeddf).

Yr oedd y prawf budd y cyhoedd mewn perthynas â'r mater hwn yn ymwneud â'r ffaith fod yr adroddiad yn cynnwys manylion o'r ceisiadau a ddaethai i law am y swydd Person Lleyg. Roedd y budd i'r cyhoedd o ran cynnal yr eithriad uchod yn drech na'r budd i'r cyhoedd o ran datgelu'r wybodaeth a geir yn yr adroddiad hwn, gan y byddai gan ymgeiswyr ddisgwyliad rhesymol na fyddai eu gwybodaeth bersonol yn cael ei datgelu i'r cyhoedd. Nid oedd unrhyw fudd cyhoeddus tra phwysig o ran datgelu gwybodaeth o'r fath.

Roedd y Pwyllgor wedi cyfweld â phedwar ymgeisydd ar gyfer swydd y Person Lleyg ar y Pwyllgor Llywodraethu ac Archwilio.

Ar ôl ystyried y cyflwyniadau gan yr ymgeiswyr,

PENDERFYNWYD ARGYMELL I'R CYNGOR, er mwyn bodloni gofyniad Cyfansoddiad y Cyngor, bod y Cyngor Sir yn penodi Karen Jones i swydd Person Lleyg ar y Pwyllgor Llywodraethu ac Archwilio am y cyfnod 19 Ebrill 2023 hyd 18 Ebrill 2028.

CHAIR

DATE

Mae'r dudalen hon yn wag yn fwriadol