

DYDD LLUN, 11 RHAGFYR 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, 15FED RHAGFYR, 2023** ER MWYN
CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD
YNGHLWM

Wendy Walters

PRIF WEITHREDWR

Swyddog Democrataidd:	Kevin Thomas
Ffôn (Ilinell uniongyrchol):	01267 224027
E-Bost:	kjthomas@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 Members

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

GRŴP LLAFUR - 2 Members

Cyng. Philip Warlow
Cyng. Janet Williams

GRŴP ANNIBYNNOL - 1 Members

Cyng. Giles Morgan (Is-Gadeirydd)

PERSONAU LLEYG 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

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Pwyllgor Llywodraethu ac Archwilio 15 Rhagfyr 2023

Pwnc: Datganiad Ariannol Awdurdod Harbwr Porth Tywyn 2022-23

Y Pwrpas: I gyflwyno'r cyfriflen ar ôl yr archwiliad am y flwyddyn 2022-23

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn Datganiad Ariannol Awdurdod Harbwr Porth Tywyn ar ôl yr archwiliad 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 Archwilio bwr 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
Audit Committee
15th December 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.

Administrators were appointed to the company in June 2023, and Carmarthenshire County Council have agreed to provide short term funding to ensure the Harbour remains operational. The company position has created significant doubt regarding the realisation of debtor balances, and a provision for this amount has been included.

The net cost of the harbour activities in 2022-23 was £146k, (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 £541k consists of a decrease in capital works expenditure of £697k, offset by a £137k bad debt provision and 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 £146k, 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.

1 Cwr y Ddinas, Stryd Tyndall
Cardiff / Caerdydd
CF10 4BZ

Phone / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Textphone / Ffôn testun: 029 2032 0660

info@audit.cymru / post@archwilio.cymru

www.audit.wales / www.archwilio.cymru

Mr Chris Moore
Cyfarwyddwr Gwasanaethau Corfforaethol
Neuadd Sirol Cyngor Sir Caerfyrddin
Caerfyrddin
SA31 1JP

Cyfeirnod: DO / JB

Dyddiad cyhoeddi: 11 Rhagfyr 2023

Annwyl Chris,

Cofnod Blynyddol Harbwr Porth Tywyn 2022-23

Yn unol â gofynion Adran 12 ac Adran 13 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004, rwy'n rhoi fy adroddiad ar Ffurflen Flynyddol Harbwr Porth Tywyn am y flwyddyn yn diweddu ar 31 Mawrth 2023.

Rwyf wedi ymgymryd â'n gwaith yn unol â'r gweithdrefnau penodedig a gyhoeddwyd gan Archwilydd Cyffredinol Cymru. Yn gryno, mae'r gweithdrefnau hyn yn ei gwneud yn ofynnol i ni ystyried a yw'r datganiad cyfrifon blynyddol:

- wedi eu paratoi ar sail resymol (er enghraifft, mae'r ffigurau'n cytuno i'r cofnodion gwaelodol y cawsant eu paratoi arnynt ac maent yn gyson â'r trafodiadau a gofnodwyd yng nghyfrifon statudol yr awdurdodau lleol cyfansoddol ar gyfer yr un cyfnod adrodd); ac
- yn castio'n gywir.

Adroddiad archwilio ar y ffurflen flynyddol sy'n ymwneud â Harbwr Porth Tywyn am y cyfnod a ddaeth i ben ar 31 Mawrth 2023:

Yn amodol ar gymeradwyo Ffurflen Flynyddol 2022-23 gan y Pwyllgor Llywodraethu ac Archwilio, byddwn yn gallu cadarnhau'r canlynol:

"Ar sail fy adolygiad, yn fy marn i, nid oes unrhyw faterion wedi dod i'm sylw gan roi achos pryder bod y wybodaeth a adroddwyd yn y Ffurflen Flynyddol hon mewn unrhyw ffordd berthnasol:

- nad yw wedi'i baratoi yn unol ag arferion priodol;
- nad yw'r ddeddfwriaeth a'r gofynion rheoleiddiol perthnasol wedi'u bodloni; a
- nad yw'n anghyson â threfniadau llywodraethu'r Harbwr."

Materion eraill

Nid oes gennym unrhyw faterion eraill y mae'n rhaid i ni eu dwyn i'ch sylw.

Yn gywir

A handwritten signature in blue ink, appearing to read 'Derwyn Owen', enclosed in a light blue rectangular box.

Derwyn Owen

ar gyfer ac ar ran Adrian Crompton, Archwilydd Cyffredinol Cymru

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 ffigur 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	146,192	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 referniw.
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	142,030	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)	167	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	145,195	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	900,600	867,319	Gwerth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddelir ar 31 Mawrth.
13. Cyfanswm benthyciadau	0	0	Balans cyfalaf dyledus pob benthygiad gan drydydd partion 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 gwytodaeth 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 type="radio"/>	<input 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 type="radio"/>	<input 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 type="radio"/>	<input 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 type="radio"/>	<input 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 type="radio"/>	<input 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 type="radio"/>	<input type="radio"/>	Trefnu i unigolyn cymwys, yn annibynnol ar y rheolaethau a'r gweithdrefnau ariannol, roi bam wrthrychol ar ba un a yw'r rhain yn diwallu anghenion y corff.	6, 8
<p>7. Ystyried a oes unrhyw ymgyfreithiad, 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 type="radio"/>	<input 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. Gweler y nodyn datgelu ychwanegol isod.	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 type="radio"/>	<input 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*

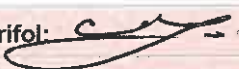
Darperir yr wybodaeth ganlynol i gynorthwyo'r darlennydd i ddeall y datganiadau cyfrifyddu a/neu'r Datganiad Llywodraethu Blynyddol

1. Penodwyd Gweinyddwyr ym mis Mehefin 2023. Mae Cyngor Sir Caerfyrddin wedi cytuno i ddarparu cyllid tymor byr i sicrhau bod yr Harbwr yn parhau i fod yn weithredol. Mae sefyllfa'r cwmni wedi creu cryn amheuaeth ynghylch gwireddu balansau dyledwyr a gydnabyddir yn llinell 8, a chynhwyswyd darpariaeth ar gyfer y swm hwn.

* Dylid cynnwys yma unrhyw ddatgeliadau ychwanegol sy'n angenrheidiol yn nhyb y Cyngor i gynorthwyo'r darlennydd 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:
Llofnod y Swyddog Cyllid Cyfrifol: 	Cyfeirnod cofnod:
Enw: C. MOORE	Llofnod Cadeirydd y cyfarfod:
Dyddiad: 11/12/2023	Enw:
	Dyddiad:

Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru

Adroddaf mewn perthynas â'm harchwiliad o'r cyfrifon dan adran 13 o'r Ddeddf, pa un a yw unrhyw faterion a ddaw i'm sylw'n rhoi achos i bryderu na chydymffurfiwyd â deddfwriaeth berthnasol a gofynion rheoleiddiol. Cynhaliwyd fy archwiliad yn unol â chanllawiau a gyhoeddwyd gan Archwilydd Cyffredinol Cymru.

Ar dystiaf fy mod wedi cwblhau'r archwiliad o'r Ffurflen Flynyddol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 ar gyfer:

Awdurdod Harbwr Porth Tywyn

Adroddiad yr Archwilydd Cyffredinol

Barn archwilio - Diamod

Ar sail fy adolygiad, yn fy mam i, nid oes unrhyw faterion wedi dod i'm sylw gan beri pryder bod y wybodaeth a adroddir yn y Datganiad Blynyddol hwn mewn unrhyw ffordd berthnasol:

- nad yw wedi'i baratoi yn unol ag arferion priodol;
- nad yw deddfwriaeth berthnasol a gofynion rheoliadol wedi'u bodloni; ac
- nad ydynt yn gyson a threfniadau llywodraethu'r harbwr.

Materion eraill sy'n codi ac argymhellion

Nid oes unrhyw faterion pellach nac argymhellion yr wyf yn dymuno'u dwyn i sylw'r Harbwr.

Enw'r archwiliwr allanol:	
Llofnod yr archwiliwr allanol:	Dyddiad:
Ar gyfer ac ar ran Archwilydd Cyffredinol Cymru	

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"/>	Mae llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn. Roedd Awdurdod Harbwr Porth Tywyn yn wasanaeth o fewn Cyngor Sir Caerfyrddin; o 1/4/2018 cafodd Harbwr Porth Tywyn ei brydlesu i Burry Port Marina LTD a The Marine & Property Group Limited.
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"/>	Bodlonwyd rheoliadau ariannol, cyfrifwyd trafodion yn briodol ac fe'u hategwyd gan ddogfennaeth.
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"/>	Mae Harbwr Porth Tywyn yn cael ei brydlesu i Burry Port Marina LTD a The Marine & Property Group Limited. Er nad yw Cyngor Sir Caerfyrddin yn cadw cofrestr risg benodol yn ymwneud â Harbwr Porth Tywyn, cedwir Cofrestri Risg Corfforaethol ac Adrannol cynhwysfawr.
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"/>	Mae yna broses monitro'r gyllideb o fewn Cyngor Sir Caerfyrddin mewn perthynas a Chyfrifon ALI Awdurdod Harbwr Porth Tywyn.
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"/>	Mae sefyllfa'r cwmni wedi creu cryn amheuaeth ynghylch gwireddu balansau dyledwyr, ac mae darpariaeth ar gyfer y swm hwn wedi'i gynnwys. Penodwyd Gweinyddwyr yn ystod Mehefin 2023; mae Cyngor Sir Caerfyrddin wedi cytuno i ddarparu

	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 **	
					cyllid i sicrhau bod yr Harbwr yn parhau i fod yn weithredol, ac mae'n gweithio gyda Gweinyddwyr i chwilio am weithredwr sefydlog ar gyfer yr Harbwr.
6. Ategwyd taliadau arian mân yn briodol gan dderbynebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Nid oes blaenswm arian mân mewn perthynas â Harbwr Porth Tywyn.
7. Talwyd cyflogau i gyflogaion 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 checked="" type="radio"/>	<input type="radio"/>	Mae Harbwr Porth Tywyn wedi'i brydlesu i Burry Port Marina Ltd, felly nid oes gweithwyr wedi'u cyflogi yn yr Harbwr gan Gyngor Sir Caerfyrddin.
8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mae Harbwr Porth Tywyn wedi'i brydlesu i Burry Port Marina Ltd. Nid oes rhaglen fuddsoddi benodol ar gyfer Awdurdod Harbwr Porth Tywyn. Mae'r Harbwr wedi'i gynnwys ar system Rheoli Asedau'r Awdurdod.

	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"/>	Roedd Awdurdod Harbwr Porth Tywyn yn wasanaeth o fewn Cyngor Sir Caerfyrddin. Mae adolygiad o gysanladu banc Cyngor Sir Caerfyrddin a'r gweithdrefnau wedi eu darganfod yn dderbyniol. Mae'r Harbwr yn awr wedi'i brydlesu i Burry Port Marina Ltd.
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"/>	Mae'r datganiadau cyfrifyddu yn cael eu paratoi yn unol a'r Cod Ymarfer ar Gyfrifyddu i Awdurdodau Lleol (2014).

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. Ar ôl diwedd blwyddyn 2022/23, daeth Burry Port Marina Ltd i ddwylo'r Gweinyddwyr. Mae gweithdrefnau priodol bellach yn cael eu dilyn i ddiogelu buddiannau'r Cyngor.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mae Gweinyddwyr wedi'u penodi i reoli'r marina. Mae Cyngor Sir Caerfyrddin wedi bod yn gweithio gyda'r Gweinyddwyr i chwilio am weithredwr sefydlog ar gyfer yr Harbwr.

* 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.

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: **Caroline Powell**

Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol:

CPowell

Dyddiad: *11.12.2023*

Pwyllgor Llywodraethu ac Archwilio

15 Rhagfyr 2023

Y Pwnc:

Diweddariad Rhaglen Waith Archwilio Cymru

Y Pwrpas: I nodi Diweddariad Rhaglen Waith Archwilio Cymru ac Amserlen hyd at Medi 2023.

Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

Nodi Diweddariad Rhaglen Waith Archwilio Cymru ac Amserlen hyd at Medi 2023.

Y rheswm/rhesymau dros yr argymhelliad:

Mae gan y Cyngor ddyletswydd i ystyried canfyddiadau adroddiadau rheoleiddio, argymhellion a chynigion i'w gwella.

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 Philip Hughes

Y Gyfarwyddiaeth:

Archwilio Cymru

Awdur yr Adroddiad:

Archwilio Cymru

Governance & Audit Committee

15 December 2023

Audit Wales – Work Programme Update

BRIEF SUMMARY OF PURPOSE OF REPORT.

The quarterly update on Audit Wales Work Programme and Timetable up to September 2023 gives an overview of progress with audit work relevant to Carmarthenshire County Council.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Audit Wales Work Programme and Timetable – Carmarthenshire County Council

Quarterly Update: 30 September 2023

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2022.	<u>Report issued to the Council February 2023</u>	Complete

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2022-23 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	In progress
Audit of the Dyfed Pension Fund 2022-23 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	In progress

Description	Scope	Timetable	Status
Audit of the Swansea Bay City Deal 2022-23 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	Not yet started
Audit of the 2022-23 Return for Wales Pension Partnership	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Complete – Audit Opinion provided July 2023
Audit of the 2022-23 Annual Return for South Wales Corporate Joint Committee	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Not yet started
Audit of the 2022-23 Annual Return for Burry Port Harbour Authority	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Not yet started

Description	Scope	Timetable	Status
Audit of the Council's 2022-23 Grants and Returns	Audit of the grants and returns as required by their terms and conditions.	In line with the deadlines for each individual grant and return.	Not yet started

Performance Audit work

2022-23 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p> <ul style="list-style-type: none"> Financial position 	Ongoing monitoring of financial position	Ongoing

2022-23 Performance audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> • Capital programme management • Use of performance information – with a focus on service user feedback and outcomes • Setting of well-being objectives 	<p>September – December 2023</p> <p>February – September 2023</p> <p>Report issued to the Council July 2023</p>	<p>Audit Wales will not undertake detailed work at all councils as part of our 2022-23 work programme. We are currently exploring our options for undertaking a detailed piece of work on this topic either in 2023-24 or future years.</p> <p>Fieldwork complete. Report drafting.</p> <p>Complete Report available on our website</p>

2022-23 Performance audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> • We will also follow up on some of the proposals for improvement issued in earlier Audit Wales reports: <ul style="list-style-type: none"> ○ Follow-up Review: Planning Services 	<p><u>Report issued to the Council October 2022</u></p>	<p>Complete</p>
<p>Thematic Review – Unscheduled Care</p>	<p>A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.</p>	<p>August 2022 – September 2023</p>	<p>Fieldwork complete, draft reports scheduled for September</p>

2023-24 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p> <p>We will also follow up on some of the proposals for improvement issued in earlier Audit Wales' reports:</p> <ul style="list-style-type: none"> • corporate safeguarding • waste services. 	April 2023 – March 2024	<p>In progress</p> <p>Draft report issued to the Council October 2023</p> <p>In progress</p>
Thematic review – Financial Sustainability	A review of councils' financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.	March – June 2024	Scoping
Thematic review – commissioning and contract management	A review focusing on how councils' arrangements for commissioning, and contract management apply value for money considerations and the sustainable development principle.	January – July 2024	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Carmarthenshire County Council
Planning for sustainable development – Brownfield regeneration	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Report drafting – publication due November/December 2023	Yes – interview with nominated officer at seven councils and survey.
Governance of special purpose authorities – National Parks	Review of systems and effectiveness of governance	November 2022 – September 2023	Report drafting – publication due November/December 2023.	No

Study	Scope	Timetable	Status	Fieldwork planned at Carmarthenshire County Council
Corporate Joint Committees (CJCs)	Assessing CJCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.	September 2022 – August 2023	individual letters have been issued to the four CJCs. National summary report due for publication October/November 2023.	Yes – We explored the Council's perspective via our routine liaison meetings. Fieldwork included interviews with the chief executive, director of finance and chair of each of the four CJCs.
Governance in Fire and Rescue Authorities	Review of systems and effectiveness of governance	September 2023 – March 2024	Project brief issued	No
Homelessness	Examining how services are working together to progress the response to homelessness.	tbc	Scoping	tbc

Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. Wrexham local authority was removed from the causing significant concern category following a monitoring visit in July. We inspected Gwynedd in the week beginning 26 June and Carmarthenshire in the week beginning 10 July. Both reports have been published on our website. We will be inspecting Conwy local government education service on the week beginning 6 November.

Field work being carried out across local authorities during the autumn term includes a focus on attendance, school improvement and the work of the local authority to mitigate the impact of poverty on learners' attainment.

Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
<p>Thematic reviews</p>			
<p>CLDT</p>	<p>Working with HIW we will complete a small sample of joint CLDT inspections in 2024. We will use this approach to evaluate and consider our approach to joint inspection.</p>	<p>2024-25</p>	<p>Planning</p>
<p>Deprivation of Liberty Safeguards – 10 years on</p>	<p>We are working in partnership with HIW to consider our approach and follow up on the report: A National Review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales (hiw.org.uk) undertaken in 2014.</p>	<p>2024-25</p>	<p>Scoping</p>
<p>Strcaopoke pathway</p>	<p>Working in collaboration with HIW a National Review of Patient Flow: a journey through the stroke pathway (hiw.org.uk) has recently been published.</p>	<p>Complete</p>	<p>Published</p>

CIW planned work 2023-25	Scope	Timetable	Status
<p>National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings</p>	<p>Purpose of the review To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre-proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	<p>In progress</p>	<p>Publication November 2023</p>
<p>Deprivation of Liberty Safeguards</p> <p>Annual Monitoring Report for Health and Social Care 2022-23</p>	<p>The <u>2020-21 report</u> was published on 7 February 2021</p> <p>The 2021-2022 report is underway</p>	<p>Published</p> <p>To be confirmed</p>	<p>Published</p> <p>Preparing</p>

CIW planned work 2023-25	Scope	Timetable	Status
<p>Joint Inspection Child Protection Arrangements (JICPA)</p>	<p>We will complete a further two multi-agency joint inspections in total.</p> <p>The findings following Denbighshire County Council have been published - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023 Care Inspectorate Wales</p> <p>The findings following Bridgend County Borough Council have been published - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023 Care Inspectorate Wales</p> <p>We will publish a national report in late spring 2024.</p>	<p>April 2023 – April 2024</p>	<p>Delivery</p>
<p>Performance review of Local Authorities</p>	<p>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales</p> <p>How we inspect local authority services and CAFCASS Cymru</p>	<p>Ongoing</p>	<p>Ongoing</p>

Audit Wales national reports and other outputs published since September 2022

Report title	Publication date and link to report
NHS workforce – data briefing	September 2023
Income Diversification for National Park Authorities in Wales	September 2023
Approaches to achieving net zero across the UK	September 2023
Springing Forward: Lessons learnt from our work on workforce and assets (in local government)	September 2023
Local Government Financial Sustainability Data tool update (further update planned autumn 2023)	September 2023
NHS finances data tool – to 31 March 2023	September 2023
Public interest reports – Ammanford Town Council and Llanferres Community Council	September 2023
Cwm Taf Morgannwg University Health Board - Quality Governance Arrangements Joint Review Follow-up	August 2023

Report title	Publication date and link to report
'Cracks in the Foundations' – Building Safety in Wales	August 2023
Maximising EU funding – the Structural Funds Programme and the Rural Development Programme	June 2023
Digital inclusion in Wales (including key questions for public bodies)	March 2023
Orthopaedic Services in Wales – Tackling the Waiting List Backlog	March 2023
Betsi Cadwaladr University Health Board – Review of Board Effectiveness	February 2023
Welsh Government purchase of Gilestone Farm	January 2023
Together we can – Community resilience and self-reliance	January 2023
A Picture of Flood Risk Management	December 2022
'A missed opportunity' – Social Enterprises	December 2022
Poverty Data Tool	November 2022

Report title	Publication date and link to report
'Time for change' – Poverty in Wales	November 2022
Learning from cyber-attacks	October 2022 (distributed privately to audited bodies)
National Fraud Initiative 2020-21	October 2022
COVID-19 business support in 2020-21 – Memorandum for the Public Accounts and Public Administration Committee	October 2022
Payment to the Welsh Government's Former Permanent Secretary on Termination of Employment	September 2022
Equality Impact Assessments: More than a Tick Box Exercise?	September 2022
Welsh Government – setting of well-being objectives	September 2022
Welsh Government workforce planning and management	September 2022

Audit Wales national reports and other outputs (work in progress / planned)^{1, 2}

Title	Indicative publication date
Covering teachers' absence – follow-up (letter to the Public Accounts and Public Administration Committee)	October 2023
NHS quality governance	October/December 2023
A465 Section 2 – update	November/December 2023
Ukrainian refugee services	December 2023/January 2024
Local government digital strategy review – national summary	January 2024

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. Follow up work could also lead to other outputs, as may other local audit work where we consider there is merit in a national summary output of some kind.

² We have also published to our website a paper – [Our work programme for 2023-2026](#) – that provides additional detail about our national work (including local thematic reviews). In addition to new work that we will be taking forward in 2023-24, the paper includes details about indicative topics for work to start in 2024-24 or 2025-26.

Title	Indicative publication date
Local government use of performance information, outcomes and service user perspective – national summary	November/December 2022
Affordable housing	February/March 2024
Active travel	Spring 2024
Cancer services	To be confirmed (scoping)
Velindre Cancer Centre	To be confirmed (scoping)
Welsh Government capital and infrastructure investment	To be confirmed (scoping)
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	R&D work underway September to December 2023. Data gathering with representative groups. Outputs will inform any further audit work.
Further and higher education funding and oversight – Commission for Tertiary Education and Research	To be confirmed (scoping)
The senior public service	To be confirmed (scoping early 2024)

Title	Indicative publication date
Challenges for the cultural sector	To be confirmed (starting in 2023-24)
Rebalancing care and support	To be confirmed (starting in 2023-24)
Tackling NHS waiting lists	To be confirmed (starting in 2023-24)
Access to education for children with Additional Learning Needs	To be confirmed (starting in 2023-24)
Audit Committees. 'What does good look like?'. R&D work to understand the broad audit committee landscape across all sectors in Wales. Outputs to support Good Practice Exchange events and potential future audit work.	R&D work Sept – Dec 2023 Good Practice Event Spring 2024

Good Practice Exchange events and resources

Title	Link to resource
<p>Strategy to Action: How digital makes a difference to everyday lives This event will take a practical and honest view at the digital landscape in Wales and will offer practical ideas for public and third sector organisations which will help them achieve the best value for money.</p>	<p>27 September 2023 09:00 – 13:00 – North Wales – To register for North Wales</p> <p>5 October 2023 09:00 – 13:00 – Cardiff – To register for Cardiff</p>
<p>Working in partnership to improve wellbeing This event will bring together the North Wales Insight Partnership, the Public Service Boards and the C4C community to share wellbeing plans across the North Wales region, as well as sharing the innovative work being undertaken by a range of sectors around wellbeing in our communities. The event will provide opportunities to discuss how we can connect all of this work to deliver real change.</p>	<p>24 October 2023 09:30 – 16:30 To register for North Wales Cardiff date TBC</p>
<p>Integrity in the Public Sector ‘Trust is built and maintained through competence, reliability, and honesty, as well as the building of genuine and sound relationships between the public sector and the public it serves. That means the public sector must be accountable for the management and delivery of public services and outcomes, for the direction and control of the work it does, the resources it manages, and for its behaviour and ethics.’ This event will look at how public services can promote a culture of integrity.</p>	<p>5 December 2023 10:00 – 12:00 Online To register</p>
<p>Podcast: Auditing Community Resilience In this edition of The Exchange, our Local Government team discuss some of the factors that cause poverty in Wales, as well as the value provided by social enterprises, and the importance of keeping wealth in communities.</p>	<p>To listen</p>

Recent Audit Wales blogs

Title	Publication date
<u>Building Safety – Have we learnt from Grenfell?</u>	1 August 2023
<u>Helping people to help themselves</u>	15 February 2023
<u>A perfect storm – the cost of living crisis and domestic abuse</u>	21 November 2022
<u>Tackling poverty means tackling poverty data</u>	11 November 2022
<u>Cost of living and putting away the bayonet</u>	21 September 2022
<u>Heat is on to tackle Climate Change</u>	18 August 2022
<u>Direct Payments in Wales</u>	15 June 2022
<u>Unscheduled Care in Wales – a system under real pressure</u>	21 April 2022

Pwyllgor Llywodraethu ac Archwilio 15 Rhagfyr 2023

Adroddiad Archwilio Cymru: Adolygiad o'r Strategaeth Ddigidol – Cyngor Sir Caerfyrddin		
Yr argymhellion / penderfyniadau allweddol sydd eu hangen:		
<ol style="list-style-type: none"> 1. Ystyried canfyddiadau ac argymhellion adroddiad lleol Archwilio Cymru. 2. Cymeradwyo ymateb Cyngor Sir Caerfyrddin i argymhellion yr adroddiad sy'n berthnasol i'r Cyngor. 		
Y Rhesymau:		
Mae gennym ddyletswydd i ystyried argymhellion yr adroddiad rheoleiddiol a'r Cynigion ar gyfer Gwella.		
Angen i'r Cabinet wneud penderfyniad		NAC OES
Angen i'r Cyngor wneud penderfyniad		NAC OES
YR AELOD CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:		
Y Cyngorydd Philip Hughes, yr Aelod Cabinet dros Drefniadaeth a'r Gweithlu		
Adran y Prif Weithredwr	Swyddi:	Rhif ffôn:
Jason Jones	Pennaeth Adfywio, Digidol a Pholisi	JaJones@sirgar.gov.uk
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EXECUTIVE SUMMARY

Audit Wales Report: Digital Strategy Review - Carmarthenshire County Council

Why the audit was undertaken?

This is part of a national review but individual local reports are being prepared for each Council. Digital technology is key to delivering a wide range of council services in a more economic, efficient and effective way. It is also an important means of councils delivering their wellbeing objectives and carrying out sustainable development.

Having a clearly articulated strategic approach to digital can bring several benefits such as:

- establishing a common vision for use of digital and the intended outcomes for local communities linked to the council's strategic objectives
- helping to ensure that councils' use of digital technology is aligned with their key strategic objectives and other plans and strategies and is informed by a good understanding of current and future trends;
- reducing the risk of duplication both within councils and with partners;
- consideration of resourcing digital over the short, medium and longer term together; and
- providing a framework against which to monitoring progress over the short, medium and long term.

The focus of the audit

Audit Wales looked at the extent to which Carmarthenshire County Council's strategic approach to digital has been developed in accordance with the sustainable development principle and that it will help to secure value for money in the use of the Council's resources.

Key findings

The Council has a clearly articulated strategic approach to digital, that is informed by a good understanding of current and future trends and is understood by key elected members and officers. There are strong governance arrangements to monitor the progress of digital projects supported by implementation plans that include milestone and performance measures. The Council has also reviewed the impact of the COVID-19 pandemic on the delivery of its digital strategy and has applied learning from this to inform its strategic approach.

The Council's arrangements could be further strengthened through improved public engagement, clarifying how it could contribute to the national well-being goals and further exploring opportunities for partnership working. The Council also aims to monitor value for money via project post-implementation reviews, however, these are not always completed, and achievement of savings is not always monitored.

Report recommendations

The report makes 4 recommendations, and the Council's action plan response is attached.

DETAILED REPORT ATTACHED?

YES:

- 1 Audit Wales Report**
- 2 Carmarthenshire Action Plan response**

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	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

- 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.
 - 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 not be applicable.
- 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 will now be considered by Corporate Management Team, 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.

CONSULTATIONS

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

Jason Jones	Head of Regeneration, Policy & Digital
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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)

3. Community / Town Council

4. Relevant Partners

5. Staff Side Representatives and other Organisations

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
Audit Wales Digital Strategy Review		Cymraeg: Adolygiad Strategaeth Ddigidol – Cyngor Sir Caerfyrddin Audit Wales English: Digital Strategy Review – Carmarthenshire County Council Audit Wales

Digital Strategy Review – Carmarthenshire County Council

Audit year: 2022-23

Date issued: July 2023

Document reference: 3671A2023

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

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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

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

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Report summary

Report summary

Exhibit 1: report summary

The exhibit below summarises the reason we undertook this audit, our key findings and recommendations for the Council.

Why a strategic approach to digital is important

- 1 Digital technology is key to delivering a wide range of council services in a more economic, efficient and effective way. It is also an important means of councils delivering their wellbeing objectives and carrying out sustainable development.
- 2 Having a clearly articulated strategic approach to digital can bring several benefits such as:
 - establishing a common vision for use of digital and the intended outcomes for local communities linked to the council's strategic objectives;
 - helping to ensure that councils' use of digital technology is aligned with their key strategic objectives and other plans and strategies and is informed by a good understanding of current and future trends;
 - reducing the risk of duplication both within councils and with partners;
 - consideration of resourcing digital over the short, medium and longer term together; and
 - providing a framework against which to monitoring progress over the short, medium and long term.

The focus of our audit

- 3 We looked at the extent to which the Council's strategic approach to digital has been developed in accordance with the sustainable development principle and that it will help to secure value for money in the use of the Council's resources.

Our key findings

- 4 The Council has a clearly articulated strategic approach to digital, that is informed by a good understanding of current and future trends and is understood by key elected members and officers. There are strong governance arrangements to monitor the progress of digital projects supported by implementation plans that include milestone and performance measures. The Council has also reviewed the impact of the COVID-19 pandemic on the delivery of its digital strategy and has applied learning from this to inform its strategic approach.
- 5 The Council's arrangements could be further strengthened through improved public engagement, clarifying how it could contribute to the national well-being goals and further exploring opportunities for partnership working. The Council

also aims to monitor value for money via project post-implementation reviews, however, these are not always completed, and achievement of savings is not always monitored.

Our recommendations for the Council

Involvement with stakeholders

- R1 To better understand the needs of citizens and the potential barriers to them using digital technology, the Council should involve citizens directly with their digital strategy.

Aligning the digital strategy with other public bodies

- R2 To avoid duplication and identify opportunities to deliver multiple benefits, the Council should ensure the digital strategy aligns with the wider public sector. To help achieve this, the Council should clarify how it contributes to the Seven National Well-being Goals and how it impacts on the well-being objectives of other public bodies.

Approach to collaboration

- R3 To strengthen its arrangements to secure effectiveness, efficiency and economy through partnership working in delivering its digital strategy, the Council should:
- map out which organisations it needs to work with;
 - assess the best opportunities to deliver more joined-up services and secure potential savings through collaboration; and
 - develop a method of assessing its partnerships.

Monitoring benefits

- R4 To better understand the impact of its digital approach, monitor value for money, and assess if identified benefits have been realised, the Council should:
- develop a way to capture the outcomes from digital projects; and
 - develop arrangements for identifying and sharing lessons learned from digital projects.

Detailed report

What we looked at and why – the scope of this audit

- 1 We reviewed the Council's strategic approach to digital, and specifically the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of the Council's resources.
- 2 Our findings are based on document reviews and interviews with a sample of Cabinet Members and senior officers. The evidence we have used to inform our findings is limited to these sources. We undertook this work between March and July 2023.
- 3 We set out to answer the question, **'In developing its digital strategy has the Council acted in accordance with the sustainable development principle and put in place proper arrangements to secure value for money in the use of its resources?'** We did this by exploring the following questions:
 - Is the Council's digital strategy informed by a good understanding of current and future trends?
 - Does the Council have a clear vision of what it wants to achieve through the use of digital technology?
 - Is the Council working effectively with the right people and partners to design and deliver its digital strategy?
 - Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits?
 - Is the Council monitoring and reviewing progress?
 - Is the Council learning lessons from how it works?
- 4 **Appendix 1** contains the detailed questions we set out to answer along with the audit criteria we used to arrive at our findings.

Why we undertook this audit

- 5 This audit was undertaken to help fulfil the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 15 of the Well-being of Future Generations (Wales) Act 2015.
- 6 We sought to:
 - provide assurance that councils' digital strategies will help to deliver well-being objectives in a way that secures value for money in the use of resources;

- provide assurance that councils are acting in accordance with the sustainable development principle in the design of their digital strategies;
- explain how councils are using/planning to use digital technology to meet people's needs and deliver better outcomes; and
- inspire and empower councils and other public sector bodies by identifying and sharing examples of notable practice/approaches where relevant.

The Council's digital strategy

7 The Council has three digital strategies:

- the Digital Transformation Strategy 2021-2024;
- the Digital Technology Strategy 2022-2025; and
- the Digital Schools' Strategy 2022-2025.

8 The Council describes the Digital Transformation Strategy 2021-2024 as its over-arching strategy. It has produced three separate strategies to make the documents more accessible to its residents. The vision of the Digital Transformation Strategy 2021-2024 is, 'A digitally-enabled Carmarthenshire' and it has four, key priority areas:

- involvement – enabling citizens to get the services and information they need online.
- workforce – involving and communicating with staff in everything the Council does. Supporting the Council's workforce in adopting flexible working practices to optimise performance in the delivery of quality and cost-effective services.
- connectivity – enabling residents and businesses in the Council to use digital technology to enhance their lives.
- innovation – innovative digital solutions will enable increased collaboration.

9 The Digital Transformation Strategy 2021-2024 outlines the high-level investment plans to achieve these key priorities:

- £600,000 to transform the way services are delivered online;
- £440,000 to replace an ageing technology infrastructure to support a digital workplace;
- £400,000 to enhance voice and data networks and meet increasing bandwidth requirements;
- £270,000 to enhance online security and counter risks from cyberattack; and
- £114,000 to train staff to exploit latest technologies.

- 10 The Council also has a Transformation Strategy 2022 with the vision of 'Delivering substantial and rapid internal change over a five-year period to allow the Council to successfully deliver its aims and objectives as set out within its Corporate Strategy.' One of the eight workstreams under this strategy is 'Customers and Digital Transformation'. The aim of this workstream is to make better use of technology to deliver smarter, efficient service processes and to deliver a better experience for customers.
- 11 The 'Customer and Digital Transformation' workstream is supported by an annual £200,000 Digital Transformation Steering Group capital fund. The Digital Transformation Strategy 2021-2024 is also supported by an annual £100,000 Information and Communication Technology (ICT) Strategic Development capital fund.

What we found: the Council has a clear and well-developed strategic approach to digital but does not consistently evaluate its impact

The Council has a well-articulated digital strategy

- 12 The Council has a clear vision in place for what it wants to achieve through the use of digital technology and has communicated that vision across the organisation. The Council's strategic approach to digital is set out in its Digital Transformation Strategy 2021-2024, and the Customer and Digital workstream contained in its Transformation Strategy 2022. The vision is understood across services and among key Elected Members. This means there is a wide and common understanding of what the Council is trying to achieve.
- 13 The Council is also planning over an appropriate timescale. It has considered what long term means for its digital approach and has adopted the three-to-five-year timeframe to reflect that digital technology is constantly changing at an ever-increasing pace. There are examples within the strategy documents of longer-term thinking where current projects lay the foundation for future development. These include the digital infrastructure investment as part of the Swansea Bay City Deal, the move from legacy systems to a cloud-first approach, and the improved access to digital services for citizens. This means that the Council can demonstrate that its strategic approach includes planning for the longer term and reduces the risk of reliance on short-term interventions that may provide less value for money over the longer term.
- 14 The Council has considered the wider impacts of its digital strategy across the Council but has not yet fully considered how these relate to the objectives of other public sector bodies. The Council has clearly aligned its digital approach with its other strategic goals and plans. The Digital Transformation Strategy

explains how it integrates with other Council plans, such as the Corporate Strategy 2022-2027, the Cabinet Vision Statement, the Net Carbon Zero Plan, and the Welsh Language Strategy. The Corporate Strategy 2022-2027 clearly explains the role of digital in achieving its well-being objective relating to modernising and developing a resilient and efficient Council. The Council has created its strategic approach to digital after consulting a range of national strategies and professional bodies. Whilst the Council has referred to the Seven National Wellbeing Goals when developing its digital strategy, it does not explain how its strategy contributes to the goals. Similarly, the Council has not fully considered how the delivery of its digital approach will impact on other public bodies. Aligning its strategy with other public bodies would reduce the risk of duplication and help to identify opportunities to deliver multiple benefits.

- 15 The Council's digital approach is based on a good understanding of current and future trends. This was informed by:
- consultation with a range of national strategies and professional bodies.
 - a self-reflection on its ICT Service as part of writing its annual Divisional Delivery Plan. This allows the service to identify key areas of improvement to action in the following year.
 - identification of key risks to its digital strategy and lists these in its Divisional Delivery Plan.
 - an audit of the digital estate and infrastructure before writing its Digital Technology Strategy.
 - a series of ICT seminars to engage with officers and Elected Members. These seminars are designed to enable two-way communication, showcase digital developments and collect user feedback. In 2023, the seminars included a strengths, weaknesses, opportunities, and threats (SWOT) analysis of the ICT Service.
 - an expression of interest (EOI) process to capture work requests for digital projects from service managers. The EOI asks what needs to be delivered; what delivery of the work will achieve; what are the consequences of not doing the work; and what funding is needed.
- 16 The Council is focused on not removing or downgrading traditional means of communication as it expands online services. Face-to-face and telephone options will still be available to ensure all residents are able to contact the Council. The Council aims to ensure residents have a choice to use the channel that best meets their needs. However, the Council has not directly engaged with citizens in developing its digital strategy. The Council's ICT Service describes itself as an enabler, working with services rather than citizens directly. The Service assumes other service areas complete engagement activity as part of their development work before involving ICT. Whilst services do engage with citizens on individual projects, involving citizens in the Council's digital approach would allow it to better understand citizens' needs and identify barriers to them using digital technology.

The Council recognises the importance of partnership working but it has not considered all opportunities and does not routinely monitor the effectiveness of existing partnerships

- 17 The Council recognises the importance of partnership working in delivering its digital strategy. The Council's first Digital Strategy 2017-2021 identified Digital Collaboration as one of six priority areas and it aimed to improve information sharing with other organisations and partners; and increase the sharing of software and hardware across the region. The Council's current Divisional Delivery Plan for the ICT Service identifies the need to work with internal and external partners to deliver its digital approach. It also contains a number of actions which rely on collaboration. The Council's Transformation Strategy highlights the importance of the principles of collaboration and partnership working. The projects contained in the Swansea Bay City Deal all rely on partnership working across the regional footprint.
- 18 However, the Council has not completed formal stakeholder analysis to identify who it needs to work with. We also found no evidence of how the Council formally monitors the effectiveness of its existing partnerships. Mapping out who and how it could work with partners would help the Council have assurance that it has identified all appropriate opportunities for partnership working. It could also help identify opportunities to improve value for money in the delivery of its digital strategy. Monitoring the effectiveness of partnership arrangements is also an important part of arrangements for the Council to assure itself that they are achieving value for money.
- 19 The Council has not entered into partnership arrangements for the purpose of achieving economies of scale in the procurement of digital technology. Collaborative procurement can enable partners to pool their resources and leverage their collective buying power to achieve better deals from suppliers while reducing costs and improving value for money.

The Council resources the delivery of its digital strategy to deliver long-term benefits, but there are weaknesses in its evaluation arrangements

- 20 We found strong evidence that the Council invests in its strategic digital approach, balancing short-term and long-term investments, and allocating resources to deliver better outcomes in the long term. The Council views digital as a pivotal enabler of change for driving transformational improvement to all services and has allocated significant annual funds to support digital transformation. This includes annual capital funding of £200,000 for the Digital Transformation Steering Group and £100,000 for the ICT Service.

- 21 A key condition of receiving capital funding is the relevant service must commit to and budget for the ongoing revenue costs for a sustainable transformation. To secure funding, project proposals must outline the expected savings and benefits the project will deliver. A number of services have also funded dedicated digital staff posts to help them implement digital transformation. These services consider this as an invest-to save opportunity. They recognise the need to invest in a dedicated resource to facilitate digital transformation without competing with other services for a finite corporate resource.
- 22 The Council has also demonstrated a willingness to invest now for longer-term savings, and officers are aware that upfront costs will lead to future savings. For example, the Council is replacing ageing operating systems, installing new broadband networks, and exploring the use of Artificial Intelligence (to help sort plastics in kerbside collections) to improve efficiency and generate savings. This demonstrates that the Council is considering value for money and the sustainability of its approach over the longer term.
- 23 The Council's arrangements for monitoring the achievement of efficiency savings from its digital projects are variable. It maintains a rolling spreadsheet of quantifiable savings it has achieved through delivering digital projects. However, the Council has recognised the need to develop a way to better capture the outcomes from its process automation project, such as the delivery of efficiency savings. It has also recognised the difficulty in evaluating long-term savings. For example, it has not evaluated the savings achieved by providing 80% of employees with laptops as part of the agile working project. Evaluating whether or not digital projects delivered intended savings is an important element of monitoring the value for money of individual projects and the digital strategy overall. Officers acknowledge they need to strengthen these arrangements going forward.
- 24 Despite the Council aiming to monitor the value for money of projects through post project implementation reviews, these are not always carried out or recorded. Completing and sharing post-implementation reviews should help the Council to assess whether it achieved its original aims, secured value for money, and learned lessons to improve future projects.

The Council has strong arrangements for measuring progress against short and medium-term objectives

- 25 The Council has clear governance arrangements in place for monitoring the progress of digital projects within its strategies. The Council has identified clear visions, aims, priorities, and key projects in all of its digital strategies for the three to five-year lives of the strategies. These are supported by implementation plans at service and workstream levels that have milestones,

performance measures and key actions. This enables the Council to monitor progress with in implementing its digital strategy.

- 26 The Council completes an annual self-evaluation of its ICT Service, produces a Digital Transformation Annual Progress Report, and collects feedback from officers and Elected Members through a series of workshops focused on digital. These help the Council to review the effectiveness of its strategic approach to digital.
- 27 The Council has also formally reviewed the impact of the COVID-19 pandemic on the delivery of its digital strategy and has applied this learning to its future direction. This includes making use of the advances in the use of technology to widen access to services as well as automating back-office processes.
- 28 The Council has no formal process for sharing lessons learned from the implementation of its digital strategies. Project managers complete closure reports for individual projects, and these have lessons learned sections. But the Council does not collate these at a strategic level. Whilst the ICT Service completes an annual self-evaluation to identify areas of improvement, it does not proactively share that learning with the rest of the organisation (although it does publicise this in its Divisional Delivery Plan). By not routinely sharing lessons learned from the implementation of its digital strategies, the Council risks missing opportunities to improve processes, outcomes and its arrangements to secure value for money.

Appendix 1

Audit questions and audit criteria

Below are the questions we sought to answer in carrying out this audit, along with the audit criteria we used to arrive at our findings.

Main audit question: **In developing its digital strategy has the Council acted in accordance with the sustainable development principle and put in place proper arrangements to secure value for money in the use of its resources?**

Exhibit 2: audit questions and audit criteria

Level 2 questions	Level 3 questions	Criteria
1. Is the Council's digital strategy informed by a good understanding of current and future trends?	1.1 Is there is a thorough understanding of the 'as is' (i.e. current demand/issues to be addressed) and the reasons why/underlying causes?	<ul style="list-style-type: none"> • The Council has drawn on a broad range of information from internal and external sources to develop a thorough understanding of the 'as is' and how it is likely to change. This includes information (including data) relating to: <ul style="list-style-type: none"> – service sustainability/resilience and resourcing challenges. – the needs of citizens and communities. – the underlying causes of current demand/issues to be addressed. – analysis of future trends and how they might impact, e.g., social, economic/political, environmental, cultural or technological. They might include known trends e.g., ageing population, depleting natural resources and particularly technological advances. They might also include those with a higher level of uncertainty e.g., jobs and skills needed in the future. • The analysis of the 'as is' and how it is likely to change is well informed by involvement activity, as appropriate, that reflects recognised good practice
	1.2 Is there a thorough understanding of the long-term factors that will impact and the challenges and opportunities that may result (e.g. risks and opportunities)?	

Level 2 questions	Level 3 questions	Criteria
		<p>(eg National Principles for Public Engagement in Wales, Future Generations Commissioner for Wales advice and guidance).</p> <ul style="list-style-type: none"> • The Council uses its evidence base effectively to: <ul style="list-style-type: none"> – identify actions in its strategic approach to digital that are likely to be most effective and why, including how they could address the root causes of problems; – inform decisions around its use of digital technology that seek to balance the need to meet short and longer-term objectives.
<p>2. Does the Council have a clear vision of what it wants to achieve through the use of digital technology?</p>	<p>2.1 Is the Council planning over an appropriate timescale?</p>	<ul style="list-style-type: none"> • The Council has considered what long term means in planning its approach to digital – ie how far ahead it can/should plan and why (at least ten years with consideration of longer-term trends as appropriate). • The Council has considered how actions can deliver the best impact over that timeframe in terms of outcomes and most effective use of resources. This could include consideration of appropriate intervention points linked to the Commissioner’s definition of prevention. (More details can be found in: Taking account of the Well-being of Future Generations Act in the budget process – The Future Generations Commissioner for Wales). • The Council has set out measures for its digital strategy that reflect short and long-term impacts and value for money, with milestones that reflect progress as appropriate. • The Council has set out how its digital strategy will be resourced over the longer term as far as is practical (see also criteria relating to integration).
	<p>2.2 Has the Council thought about the wider impacts its</p>	<ul style="list-style-type: none"> • The Council has considered how its digital strategy can make a contribution across the well-being goals.

Level 2 questions	Level 3 questions	Criteria
	<p>digital strategy could have, including:</p> <ul style="list-style-type: none"> • how could it contribute to each of the seven national well-being goals? • how delivery will impact on the other things it is trying to achieve (ie its well-being objectives and wider priorities)? • how delivery will impact on other what other public bodies are trying to achieve (ie their well-being objectives)? 	<ul style="list-style-type: none"> • Staff developing the digital strategy understand what colleagues and partners do and how their work relates and have sought to integrate their work with that of their colleagues from across the Council and with partner organisations. • Integration is evident in the alignment of the digital strategy with other key corporate strategies and service plans. For example medium-term financial plan, workforce plan, asset management strategies, well-being statement and carbon reduction plans. • The digital strategy is aligned with other strategic intents such as: <ul style="list-style-type: none"> – customer experience; – management of demand/reductions in demand failure and prevention; and – design and implementation of new service delivery models. • The Council's digital strategy aligns with the plans/strategies of local and national partners including the Welsh Government's Digital Strategy for Wales Digital strategy and well-being plans.
	<p>2.3 Is there a wide and common understanding of what the Council is trying to achieve?</p>	<ul style="list-style-type: none"> • Councillors and senior officers responsible for implementing the digital strategy have a common and clear understanding of what the Council is trying to achieve and the intended impact on service delivery. • The Council's digital strategy is clearly communicated to staff and partners who may help deliver it.

Level 2 questions	Level 3 questions	Criteria
<p>3. Is the Council working effectively with the right people and partners to design and deliver its digital strategy</p>	<p>3.1 Has the Council identified who it needs to involve?</p>	<ul style="list-style-type: none"> • The Council has a good understanding of who will be directly and indirectly affected by its digital strategy and who it needs to involve. • The Council has effectively involved the full diversity of views in developing its digital strategy, including from non-traditional sources and from those it may have previously failed to reach.
	<p>3.2 Is the Council effectively involving the full diversity of people affected by its digital strategy?</p>	<ul style="list-style-type: none"> • The Council has provided genuine opportunities for people to influence the design and delivery of its digital strategy from an early stage, including representatives of groups who share protected characteristics. • The Council has used the results of involvement to shape the design and delivery of its digital strategy.
	<p>3.3 Is the Council collaborating effectively with the right partners?</p>	<ul style="list-style-type: none"> • The Council is collaborating to ensure it delivers better outcomes and value for money through its digital strategy and has put appropriate arrangements in place to support this, for example for: <ul style="list-style-type: none"> – sharing or pooling expertise and resources; – sharing information; – ensuring effective monitoring, evaluation and accountability including consideration of value for money.

Level 2 questions	Level 3 questions	Criteria
<p>4. Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits?</p>	<p>4.1 Does the Council understand long-term resource implications?</p>	<ul style="list-style-type: none"> • The Council has assessed the costs and benefits of using digital technology to invest in long-term, preventative approaches and the cost (both financial and in terms of outcomes) of not doing so. • The Council has thought about the resources it will need to deliver its digital strategy over the medium and longer term (whole life costs) and how it could manage risks/meet those costs including, for example, planned 'invest to save' initiatives and managed reductions in technical debt. • The Council has calculated and set out any savings it intends to make through implementing its digital strategy.
	<p>4.2 Does the Council allocate resources to deliver better outcomes over the long-term?</p>	<ul style="list-style-type: none"> • Action (including preventative action) that is likely to contribute to better outcomes and/or use of resources over the longer term is promoted and supported, even: <ul style="list-style-type: none"> – where this may limit the ability to meet some short-term needs; – where the benefits are likely to be accrued by or attributed to another organisation.

Level 2 questions	Level 3 questions	Criteria
5. Is the Council monitoring and reviewing progress?	5.1 Is the Council monitoring and reviewing progress towards, short, medium and longer-term objectives?	<ul style="list-style-type: none"> • The Council monitors the costs and benefits of delivering its digital strategy from a value for money perspective. • The Council is measuring the wider contribution the digital strategy is making across its own/partnership objectives. • Progress is measured against short, medium and long-term objectives.
6. Is the Council learning lessons from how it works?	6.1 Does the Council review the effectiveness of its digital strategy?	<ul style="list-style-type: none"> • The Council regularly reviews the effectiveness of its digital strategy including: <ul style="list-style-type: none"> – effectiveness of its collaborative activity; – effectiveness of its involvement activity, including the impact of the strategy on service users including those who are digitally excluded; – the impact of the strategy on those who share protected characteristics; – the economy, efficiency and effectiveness of the digital strategy overall in helping the Council to achieve its strategic objectives. • The Council has reviewed lessons learned from its response to the pandemic and is applying this learning to its digital strategy.
	6.2 Does the Council share lessons learned from its approach to its digital strategy?	<ul style="list-style-type: none"> • The Council shares and applies any lessons learned from the development and delivery of its digital strategy widely across the organisation, and with partners where relevant.



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

Organisational response

Report title: Digital Strategy Review

Council: Carmarthenshire County Council

Completion date: July 2023

Document reference: 3671A2023

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	Involvement with stakeholders To better understand the needs of citizens and the potential barriers to them using digital technology, the Council should involve citizens directly with their digital strategy.	1. For the first time, we will undertake a public consultation to involve residents and businesses in the development of our 'Digital Strategy for Carmarthenshire 2024-2027'.	December 2023	Gareth Jones

		<p>2. We will utilise feedback from a range of other public consultations i.e., the residents survey, to align our digital strategy to the needs of our residents and businesses.</p> <p>3. As part of our annual review of our Digital strategy, we will undertake further engagement and consultation to better understand the needs of residents and businesses on an ongoing basis.</p>	<p>December 2023 initially, with ongoing consideration of wider consultations as they are undertaken.</p> <p>March 2025 initially, annually thereafter.</p>	<p>Gareth Jones</p> <p>Gareth Jones</p>
R2	<p>Aligning the digital strategy with other public bodies</p> <p>To avoid duplication and identify opportunities to deliver multiple benefits, the Council should ensure the digital strategy aligns with the wider public sector. To help achieve this, the Council should clarify how it contributes to the Seven National Well-being Goals and how it impacts on the well-being objectives of other public bodies.</p>	<p>1. We will clarify and define in our new 'Digital Strategy for Carmarthenshire 2024-2027' how we contribute and align to our 4 local Well-being Objectives which in-turn align to the Seven National Well-being Goals.</p> <p>Well-being Objective 1 - Enabling our children and young people to have the best possible start in life (Start Well)</p> <p>Well-being Objective 2 - Enabling our residents to live and age well (Live & Age Well)</p> <p>Well-being Objective 3 - Enabling our communities and environment to be healthy, safe and prosperous (Prosperous Communities)</p>	March 2024	Gareth Jones

Well-being Objective 4 - To further modernise and develop as a resilient and efficient Council (Our Council)

2. We will utilise Public Service Board and Swansea Bay City deal regional forums to engage and consider opportunities for wider collaboration with public sector partners and avoid duplication.

March 2024

Gareth Jones

R3

Approach to collaboration

To strengthen its arrangements to secure effectiveness, efficiency and economy through partnership working in delivering its digital strategy, the Council should:

- map out which organisations it needs to work with;
- assess the best opportunities to deliver more joined-up services and secure potential savings through collaboration; and
- develop a method of assessing its partnerships.

1. We will undertake a stakeholder mapping exercise to identify and prioritise the organisations we need to work with, and identify opportunities for greater collaboration, during the development of our new digital strategy.

January 2024

Gareth Jones

2. We will review and assess the effectiveness of those partnerships on an annual basis, as part of wider benefits monitoring.

Annually

Gareth Jones

R4

Monitoring benefits

To better understand the impact of its digital approach, monitor value for money, and assess if identified benefits have been realised, the Council should:

- develop a way to capture the outcomes from digital projects; and
- develop arrangements for identifying and sharing lessons learned from digital projects.

1. We will complete an annual report as part of the overall governance arrangements for our corporate transformation programme. This will include an overview of progress in implementing priorities and projects, a post evaluation of the delivery process and outcomes achieved using data and measures where appropriate; including lessons learned.

1st Annual Report - May 2024.

Transformation Board

Pwyllgor Llywodraethu ac Archwilio

15 Rhagfyr 2023

Adroddiad Archwilio Cymru: Gosod Amcanion Llesiant – Cyngor Sir Gâr		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:		
<ol style="list-style-type: none"> 1. I ystyried canfyddiadau ac argymhellion adroddiad lleol Archwilio Cymru. 2. I nodi ymateb Cyngor Sir Caerfyrddin i argymhellion yr adroddiad sy'n berthnasol i'r Cyngor. 		
Y Rhesymau:		
Mae'n ddyletswydd arnom i ystyried argymhellion yr adroddiad rheoleiddio a'r cynigion ar gyfer gwella.		
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 Philip Hughes, Aelod Cabinet dros Drefniant a Gweithlu		
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	Rhifau ffôn: Cyfeiriadau E-bost: JaJones@sirgar.gov.uk GAyers@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Wales Report: Setting Well-being Objectives - Carmarthenshire County Council

Why the audit was undertaken?

The Well-being of Future Generations (Wales) Act 2015 (the Act) places a 'well-being duty' on 48 public bodies. The duty requires those bodies to set and publish 'well-being objectives' that are designed to maximise their contribution to achieving each of the Act's seven national well-being goals. They must also take all reasonable steps, in exercising their functions, to meet those objectives.

The Auditor General must carry out examinations to assess the extent to which public bodies have acted in accordance with the sustainable development principle when setting their well-being objectives. They are carrying out a rolling programme of these examinations, up to early 2025.

To do something in accordance with the sustainable development principle means acting '*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*'. To achieve this, a public body must take account of the five ways of working: long term; integration; involvement; collaboration; and prevention.

Key findings

The Council has applied the sustainable development principle in the setting of its new well-being objectives but could strengthen its arrangements for citizen involvement and monitoring its progress.

Report recommendations

The report makes 1 recommendation, and the Council's action plan response is attached.

Recommendation1

The Council should build on the progress it has made in applying the sustainable development principle in the setting and delivery of its well-being objectives by:

- a) ensuring that it is able to draw on the views of the full diversity of the population in setting its future well-being objectives;
- b) providing a clearer description in future iterations of its WBOs/Corporate Strategy of how the Council has applied the sustainable development principle in the setting of its WBOs and how its WBOs support the delivery of the national goals;
- c) maintaining the positive momentum around its monitoring and reporting by ensuring that its Divisional/Thematic/Service Delivery Plans identify appropriate actions and measures that continue to provide an effective framework for assessing progress on the delivery of its WBOs; and
- d) ensuring that in future budget setting or refresh of its medium-term financial plan there is clear alignment with the Council's new WBOs, and that there is clarity about how savings targets or known future financial uncertainty might affect the delivery of its WBOs.

DETAILED REPORT ATTACHED?

YES:

- 1 Audit Wales Report**
- 2 Carmarthenshire Action Plan response**

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	NONE	NONE	NONE	NONE	NONE	NONE

1. Policy, Crime & Disorder and Equalities

Regulatory Reports

- 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.
 - 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 not be applicable.
- 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 will now be considered by Corporate Management Team, 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.

CONSULTATIONS

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

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)

3. Community / Town Council

4. Relevant Partners

5. Staff Side Representatives and other Organisations

**CABINET MEMBER PORTFOLIO
HOLDER(S) AWARE/CONSULTED**

YES

Cllr. Philip Hughes

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
Corporate Strategy 2022-27		https://www.carmarthenshire.gov.wales/media/1231822/corporate-strategy-2022-27.pdf

Gosod Amcanion Llesiant – Cyngor Sir Caerfyrddin

Blwyddyn archwilio: 2022-2023

Dyddiad cyhoeddi: Gorffennaf 2023

Cyfeirnod y ddogfen: 3703A2023

Paratowyd y ddogfen hon fel rhan o waith a gyflawnir yn unol â swyddogaethau statudol.

Mewn achos o dderbyn cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddo, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r cod adran 45 yn nodi'r arfer wrth ymdrin â cheisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partïon perthnasol. O ran y ddogfen hon, mae Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru yn drydydd partïon perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu aildefnyddio'r ddogfen hon at Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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

Mae'r ddogfen hon hefyd ar gael yn Saesneg.

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Cefndir: Ein harchwiliadau o bennu amcanion llesiant

- 1 Mae Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 (y Ddeddf) yn gosod 'dyletswydd llesiant' ar 48 o gyrff cyhoeddus. Mae'r ddyletswydd yn ei gwneud yn ofynnol i'r gyrff hynny osod a chyhoeddi 'amcanion llesiant' sydd wedi'u cynllunio i wneud y mwyaf o'u cyfraniad at gyflawni pob un o saith nod llesiant cenedlaethol y Ddeddf.¹ Rhaid iddynt hefyd gymryd pob cam rhesymol, wrth arfer eu swyddogaethau, i gyflawni'r amcanion hynny.
- 2 Rhaid i'r Archwilydd Cyffredinol gynnal archwiliadau i asesu i ba raddau y mae gyrff cyhoeddus wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth bennu eu hamcanion llesiant.² Rydym yn cynnal rhaglen dreigl o'r archwiliadau hyn, hyd at ddechrau 2025.³
- 3 Mae gwneud rhywbeth yn unol â'r egwyddor datblygu cynaliadwy yn golygu gweithredu 'mewn modd sy'n ceisio sicrhau bod anghenion y presennol yn cael eu diwallu heb beryglu gallu cenedlaethau'r dyfodol i ddiwallu eu hanghenion eu hunain'. Er mwyn cyflawni hyn, rhaid i gorff cyhoeddus ystyried y pum ffordd o weithio: hirdymor, integreiddio, cyfranogi, cydweithio ac atal.⁴
- 4 Gwnaethom lunio fframwaith asesu i'n galluogi i asesu i ba raddau y mae gyrff cyhoeddus wedi cymhwyso'r egwyddor datblygu cynaliadwy wrth bennu eu hamcanion llesiant. **Mae Atodiad 1** yn nodi rhagor o wybodaeth am ein dull gweithredu, gan gynnwys set o 'ddangosyddion cadarnhaol' sy'n dangos sut beth allai da edrych.
- 5 Wrth ddylunio ein dull gweithredu, gwnaethom ystyried yr hyn y gallem ei ddisgwyl yn rhesymol gan gyrff cyhoeddus ar yr adeg hon. Dylai gyrff cyhoeddus nawr fod yn gyfarwydd â'r egwyddor datblygu cynaliadwy a'r ffyrdd o weithio a cheisio eu cymhwyso mewn ffordd ystyrlon. Ar yr un pryd, rydym yn gwerthfawrogi bod gyrff cyhoeddus yn dal i ddatblygu eu profiad wrth gymhwyso'r egwyddor datblygu cynaliadwy wrth osod amcanion llesiant. Felly, mae'r archwiliadau'n cynnwys ystyried sut mae gyrff cyhoeddus yn cymhwyso eu dysgu a sut y gallant wella yn y dyfodol.

¹ Y saith nod llesiant cenedlaethol yw; Cymru lewyrchus, Cymru gydnerth, Cymru iachach, Cymru fwy cyfartal, Cymru o gymunedau cydlynol, Cymru o ddiwylliant bywiog a iaith Gymraeg ffyniannus, a Chymru sy'n gyfrifol yn fyd-eang.

² Adran 15 (1) (a) Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015

³ Rhaid i'r Archwilydd Cyffredinol gynnal archwiliadau dros y cyfnod a nodir yn y Ddeddf, sy'n dechrau flwyddyn cyn etholiad y Senedd ac sy'n dod i ben flwyddyn ac un diwrnod cyn etholiad y Senedd ganlynol.

⁴ Adran 5 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015

Cynnal ein harchwiliad yng Nghyngor Sir Caerfyrddin

- 6 Nod yr archwiliad hwn oedd:
- esbonio sut y gwnaeth Cyngor Sir Caerfyrddin (y Cyngor) gymhwyso'r egwyddor datblygu cynaliadwy drwy gydol y broses o osod ei amcanion llesiant;
 - rhoi sicrwydd i'r graddau y gweithredodd y Cyngor yr egwyddor datblygu cynaliadwy wrth osod ei amcanion llesiant; a
 - nodi cyfleoedd i'r Cyngor ymgorffori'r egwyddor datblygu cynaliadwy ymhellach wrth osod amcanion llesiant yn y dyfodol.
- 7 Aethom ati i ateb y cwestiwn, 'I ba raddau y mae'r Cyngor wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth bennu ei amcanion llesiant newydd'. Rydym wedi gwneud hyn drwy archwilio'r cwestiynau canlynol:
- A oedd y broses a roddwyd ar waith gan y Cyngor i osod ei amcanion llesiant wedi'u seilio ar yr egwyddor datblygu cynaliadwy?
 - A yw'r Cyngor wedi ystyried sut y bydd yn sicrhau y gall gyflawni ei amcanion llesiant yn unol â'r egwyddor datblygu cynaliadwy?
 - A yw'r Cyngor wedi sefydlu trefniadau i fonitro cynnydd a gwella sut mae'n cymhwyso'r egwyddor datblygu cynaliadwy wrth osod ei amcanion llesiant?
- 8 Buom yn trafod amseriad yr arholiad gyda'r Cyngor, ac fe wnaethom deilwra'r ddarpariaeth i adlewyrchu ei amgylchiadau penodol. Gwnaethom gynnal yr archwiliad hwn rhwng Chwefror 2023 a Mai 2023.
- 9 Rydym yn casglu ein tystiolaeth yn y ffyrdd canlynol:
- adolygu dogfennau allweddol;
 - cynnal gweithdy gyda swyddogion allweddol ac Aelodau a oedd yn ymwneud â gosod yr amcanion llesiant; a
 - chynnal cyfarfod eglurhad terfynol ar faterion sy'n weddill gydag unigolion allweddol.
- 10 Fe wnaethom hefyd roi adborth anffurfiol i swyddogion ar ganfyddiadau allweddol ein gwaith cyn rhannu'r adroddiad.

Sut a phryd mae'r Cyngor yn gosod ei amcanion llesiant

- 11 Cymeradwyodd y Cyngor ei 'Strategaeth Gorfforaethol 2022-2027 Datblygu Sir Gaerfyrddin gyda'n Gilydd: Un Cyngor, Un Gweledigaeth, Un Llais' (y Strategaeth Gorfforaethol), ar 1 Mawrth 2023. Mae'r Strategaeth Gorfforaethol wedi'i fframio o amgylch Amcanion Llesiant (GCCau) newydd y Cyngor, sef:

- galluogi ein plant a'n pobl ifanc i gael y dechrau gorau posibl mewn bywyd (Start Well)
 - galluogi ein preswylwyr i fyw ac heneiddio'n dda (Byw ac Heneiddio'n Dda)
 - galluogi ein cymunedau a'n hamgylchedd i fod yn iach, yn ddiogel ac yn llewyrchus (Cymunedau Llewyrchus)
 - moderneiddio a datblygu ymhellach fel Cyngor gwydn ac effeithlon (Ein Cyngor).
- 12 Mae'r Strategaeth Gorfforaethol newydd yn cynnwys adran benodol ar gyfer ei datganiad llesiant, mae'r adran hon a'r cynnwys arall o fewn y Strategaeth Gorfforaethol yn bodloni, yn rhannol, y gofynion ar gyfer cyhoeddi datganiad llesiant fel y'i diffinnir yn y Ddeddf. Un maes y mae angen ei gryfhau wrth iteriadau'r Strategaeth Gorfforaethol yn y dyfodol yw'r ffordd y mae'n manylu ar sut mae'r egwyddor datblygu cynaliadwy wedi'i chymhwyso wrth osod ei Byrddau Datblygu Cynaliadwy newydd.
- 13 Mae'r Strategaeth Gorfforaethol wedi'i [chyhoeddi ar wefan y Cyngor](#).
- 14 Wrth osod ei Swyddogion Cymorth Cymunedol newydd, mae'r Cyngor wedi myfyrio ar sut y gwnaeth osod ei Swyddogion Cymorth Cymunedol blaenorol ac o ganlyniad gwnaeth sawl newid gan gynnwys:
- lleihau nifer y Swyddogion Cymorth Cymunedol i sicrhau eu bod yn canolbwyntio mwy a bod ganddynt fwy o berchnogaeth gorfforaethol;
 - datblygu Swyddogion Cymorth Cymunedol a oedd yn drawsbynciol yn hytrach na'r gwasanaeth, gan alluogi mynd i'r afael â ffocws penodol y gwasanaeth drwy flaenoriaethau gwasanaeth penodol; a
 - gwneud y Strategaeth Gorfforaethol yn symlach ac yn fwy hygyrch i ddinasyddion a rhanddeiliaid.

Yr hyn a chanfuom

Mae'r Cyngor wedi cymhwyso'r egwyddor datblygu cynaliadwy wrth bennu ei amcanion llesiant newydd ond gallai gryfhau ei drefniadau ar gyfer cynnwys dinasyddion a monitro ei gynnydd

Y broses ar gyfer pennu amcanion llesiant

Sylfaen dystiolaeth

- 15 Mae Strategaeth Gorfforaethol y Cyngor wedi tynnu tystiolaeth o ystod eang o ffynonellau, gan gynnwys:
- Datganiad Gweledigaeth y Cabinet;

- Adroddiad Blynyddol a Hunanasesiad 2021-22;
- Datganiad Llywodraethu Blynyddol;
- arolwg trigolion a gynhaliwyd yn 2022; ac
- asesiad llesiant a Chynllun canlyniadol y Bwrdd Gwasanaethau Cyhoeddus.

Defnyddiwyd y ffynonellau tystiolaeth hyn i helpu i lunio'r Swyddogion Cymorth Cymunedol ac i roi rhesymeg glir dros pam mae'r Cyngor wedi canolbwyntio ar y meysydd o fewn y Swyddogion Cymorth Cymunedol newydd.

- 16 Er bod y Cyngor wedi gwneud defnydd da o ddata ac wedi ymgymryd â rhywfaint o sganio gorwelion wrth ddatblygu ei Swyddogion Gweinyddol, mae'n bwriadu gwneud rhagor o waith yn y maes hwn i gefnogi ei benderfyniadau hirdymor.
- 17 Un o'r blociau adeiladu ar gyfer datblygu ei Swyddogion Cymorth Cymunedol oedd Datganiad Gweledigaeth y Cabinet. Mae'r Datganiad Gweledigaeth hwn yn cynnwys ffocws ar risgiau yn y dyfodol ac anghenion cyfredol megis newid yn yr hinsawdd a'r argyfwng tlodi/caledi ac mae'r ardaloedd trawsbynciol allweddol hyn bellach wedi'u cynnwys yn SLIAu'r Cyngor.
- 18 Rhan bwysig o'r sylfaen dystiolaeth ar gyfer gosod Swyddogion Llesiant y Cyngor oedd y wybodaeth a'r wybodaeth a dynnwyd o Asesiad Lles y Bwrdd Gwasanaethau Cyhoeddus (BGC). Roedd yr asesiad hwn yn ystyried ystod eang o ddata a deallusrwydd o ystod eang o ffynonellau, ac fe'i gwnaed yn rhanbarthol. Mae hyn hefyd wedi galluogi adnabod risgiau a materion rhanbarthol sydd wedi dylanwadu ar y Swyddogion Cymorth Cymunedol newydd a'r camau a gymerir i'w cyflawni.

Ymgynghori a chyfranogi

- 19 Mae'r Cyngor wedi defnyddio nifer o weithgareddau ymgysylltu presennol gyda dinasyddion, busnesau, staff a rhanddeiliaid ehangach i feithrin dealltwriaeth o'r materion allweddol yr hoffai dinasyddion fynd i'r afael â nhw, ac mae'r dystiolaeth hon wedi'i defnyddio i lunio ei Fyrddau Llesiant newydd. Fodd bynnag, mae'r Cyngor yn cydnabod y gallai fod wedi gwneud mwy i sicrhau bod y rhai o grwpiau sydd fel arfer heb gynrychiolaeth ddigonol yn cymryd rhan well yn yr ymarferion ymgysylltu presennol hyn. Felly, mae'r Cyngor wedi sefydlu rhaglen waith i fynd i'r afael â'r mater hwn. Rydym yn deall y bydd y gwaith hwn hefyd yn cynnwys datblygu llinell sylfaen ar gyfer data ymgysylltu y bwriedir iddo gefnogi dadansoddiad tueddiadau yn y dyfodol ac asesu pa gynnydd sy'n cael ei wneud tuag at gyflawni ei SLIDPau.
- 20 Er bod y Strategaeth Gorfforaethol yn cyfeirio at gynnwys dinasyddion wrth gyflawni'r GCCh, nid yw'r Strategaeth Gorfforaethol yn darparu unrhyw fanylion mwy penodol ar hyn. Bydd yn bwysig bod y Cyngor yn manteisio ar y cyfle i ddiffinio sut a phryd y bydd yn cynnwys dinasyddion wrth gyflawni ei Swyddogion Cyflenwi Cymunedol, fel rhan o'i Gynlluniau Cyflenwi Adrannol/Therapiwtig / Gwasanaeth.

Cynllunio i wella lles

- 21 Er bod y Strategaeth Gorfforaethol wedi ystyried sut mae'r Swyddogion Cymorth Cymunedol yn cefnogi'r nodau cenedlaethol, mae hyn ar lefel uchel iawn. Fel arfer byddai Asesiad Effaith Integredig (IIA) y Cyngor yn cynnwys naratif cliriach sy'n disgrifio sut mae strategaeth neu benderfyniad yn cefnogi'r nodau cenedlaethol. Fodd bynnag, ni chyflawnodd y Cyngor IIA ar gyfer y Strategaeth Gorfforaethol ac felly mae'r cyfle i ystyried yn gliriach sut mae'r Swyddogion Cymorth Cymunedol yn cefnogi'r gwaith o gyflawni'r nodau cenedlaethol wedi'i fethu.
- 22 Mae'r Swyddogion Cymorth Cymunedol newydd wedi'u strwythuro i adlewyrchu'r angen i gael effaith eang. Mae'r Cyngor wedi cyflwyno blaenoriaethau thematig (e.e. newid yn yr hinsawdd a thlodi) sydd wedi'u cynllunio i ddod â dull Cyngor cyfan, er mwyn sicrhau mwy o effaith ac o bosibl canlyniadau sy'n sicrhau manteision lluosog.
- 23 Mae aliniad da rhwng Swyddogion Diogelu'r Cyngor a BGC a ddylai gefnogi'r gwaith o ddarparu llesiant i bobl ac ardal Sir Gaerfyrddin. Fodd bynnag, byddai ystyried amcanion a blaenoriaethau llesiant cyrff cyhoeddus eraill wrth osod Swyddogion Diogelu'r Cyngor yn helpu i gryfhau ei drefniadau ymhellach.
- 24 Mae'r Cyngor wedi ymrwymo'n glir yn ei Strategaeth Gorfforaethol i weithio gydag eraill ar gyflawni ei Swyddogion Cymorth Cymunedol newydd. Mae rhai enghreifftiau cadarnhaol o gydweithio sy'n cefnogi'r gwaith o gyflawni ei Swyddogion Cymorth Ariannol, fel y rhai sy'n ymwneud â'r agenda tlodi a lleihau carbon. Fodd bynnag, nid oedd rôl partneriaid wrth helpu i gyflawni ei Swyddogion Cymorth Cymunedol wedi'i diffinio'n glir ar gyfer pob un o'r Swyddogion Cymorth Cymunedol. Felly, bydd yn bwysig, wrth i Gynlluniau Cyflenwi Adrannol/Therapiaethol / Gwasanaeth gael eu datblygu, fod y rhain yn nodi'n glir sut a ble y bydd partneriaid yn allweddol i gyflawni Swyddogion Gweithredu a Blaenoriaethau'r Cyngor.

Cyflawni'r amcanion llesiant

- 25 Y brif broses ar gyfer darparu'r Swyddogion Cymorth Cymunedol a'r camau fydd drwy Gynlluniau Cyflenwi Adrannol/Thematig/Gwasanaeth y Cyngor. Bydd yn bwysig bod y gwaith presennol i ddatblygu'r cynlluniau hyn yn sicrhau eu bod yn nodi set glir o gamau gweithredu a fydd, o'u hychwanegu gyda'i gilydd, yn gwneud cynnydd digonol o ran cyflawni'r Swyddogion Cymorth.
- 26 Gosodwyd cyllideb y Cyngor ar gyfer 2023-24 a'i gynllun ariannol tymor canolig cyn mabwysiadu ei Ganolfannau Gweithredu newydd. Wrth bennu cyllideb y Cyngor yn y dyfodol bydd angen i'r Cyngor sicrhau bod aliniad clir rhwng ei gynllunio ariannol a'i Swyddogion Gweithredu newydd.
- 27 Mae'r Cyngor wedi adrodd bod ei sefyllfa ariannol yn y dyfodol yn parhau i fod yn heriol, gyda angen targedau arbedion sylweddol ar gyfer 2023-24 a'r tair blynedd nesaf. Felly, bydd yn bwysig sicrhau bod ei ragdybiaethau cynllunio tymor canolig hefyd yn ystyried yr effaith y bydd unrhyw arbedion gofynnol yn ei chael ar gyflawni

ei Swyddogion Cymorth Cymunedol a/neu lle mae risg ariannol hysbys yn y dyfodol i gyflawni ei Swyddogion Cymorth Cymunedol yn y dyfodol.

Monitro'r amcanion llesiant

- 28 Mae adroddiad hunanasesu blynyddol y Cyngor ar gyfer 2021-22 yn darparu asesiad clir a chytbwys o gynnydd yn erbyn ei Swyddogion Cymorth Cymunedol blaenorol ac yn nodi lle mae angen gweithredu o hyd. Mae'r adroddiad hunanasesu blynyddol hwn yn deillio o fonitro rheolaidd o Swyddogion Monitro Perfformiad drwy gyfarfodydd Arsylwi a Monitro Perfformiad Chwarterol y Cyngor. Mae'r dull hwn yn cipio data perfformiad a chyd-destunol o ystod eang o ffynonellau ac yn darparu mecanwaith da i swyddogion ac Aelodau graffu ac asesu'r cynnydd yn rheolaidd ar ddarparu GCCau.
- 29 Er bod monitro'r Cyngor o Swyddogion Cymorth Cymunedol wedi gwella'n sylweddol dros yr ychydig flynyddoedd diwethaf, bydd yn bwysig cynnal y momentwm hwn a bod ei Gynlluniau Cyflawni Adrannol/Therapiaethol / Gwasanaeth newydd a'r adroddiadau monitro chwarterol canlyniadol yn parhau i ddarparu fframwaith effeithiol ar gyfer asesu cynnydd ar y GCCau.
- 30 Er bod y Strategaeth Gorfforaethol yn cynnwys enghreifftiau o'r canlyniadau y mae'r Cyngor yn gobeithio eu cyflawni drwy gyflawni ei GCCau, nid yw'r Strategaeth Gorfforaethol ei hun yn cynnwys unrhyw fesurau penodol. Fodd bynnag, mae'r Strategaeth Gorfforaethol yn cadarnhau: 'Bydd y camau gweithredu a'r mesurau penodol ar gyfer sut y byddwn yn gwneud cynnydd yn erbyn ein Strategaeth Gorfforaethol a'n hamcanion llesiant yn cael eu hamlinellu mewn cynlluniau cyflawni manwl ar gyfer y blaenoriaethau thematig a gwasanaeth'. Bydd yn bwysig bod y Cyngor yn nodi set briodol o fesurau yn gyflym i fonitro ei gynnydd. Dylai'r gwaith y mae'r Cyngor yn bwriadu ei wneud ar fireinio ei fesurau a'i fetrigau fel rhan o ddatblygiad ei gyfres ddata gorfforaethol sicrhau bod gwell data/cudd-wybodaeth i alluogi'r Cyngor i barhau i wella monitro cynnydd ar ei Swyddogion Monitro Cymunedol.

Argymhellion

A1 Dylai'r Cyngor adeiladu ar y cynnydd y mae wedi'i wneud wrth gymhwyso'r egwyddor datblygu cynaliadwy wrth bennu a chyflawni ei amcanion llesiant drwy:

- sicrhau ei bod yn gallu manteisio ar farn amrywiaeth lawn y boblogaeth wrth bennu ei hamcanion llesiant yn y dyfodol;
- darparu disgrifiad cliriach yn y dyfodol o'i Strategaeth Gorfforaethol o sut mae'r Cyngor wedi cymhwyso'r egwyddor datblygu cynaliadwy wrth osod ei Swyddogion Gweithredu a sut mae ei Swyddogion Cymorth Cymunedol yn cefnogi'r gwaith o gyflawni'r nodau cenedlaethol;
- cynnal y momentwm cadarnhaol o ran monitro ac adrodd drwy sicrhau bod ei Gynlluniau Cyflenwi Adrannol/Therapiwtig / Gwasanaeth yn nodi camau gweithredu a mesurau priodol sy'n parhau i ddarparu fframwaith effeithiol ar gyfer asesu cynnydd wrth gyflawni ei Swyddogion Cyflenwi Gwasanaethau Cymunedol; a
- sicrhau, wrth bennu cyllideb neu adnewyddu ei gynllun ariannol tymor canolig yn y dyfodol, y bydd aliniad clir â Swyddogion Cymorth Cymunedol newydd y Cyngor, a bod eglurder ynghylch sut y gallai targedau arbedion neu ansicrwydd ariannol hysbys yn y dyfodol effeithio ar gyflawni ei Swyddogion Cymorth Ariannol.

Atodiad 1

Cwestiynau allweddol a'r hyn yr ydym yn chwilio amdano

Mae'r tabl isod yn nodi'r cwestiwn yr oeddem yn ceisio ei ateb wrth gynnal yr archwiliad hwn, ynghyd â rhai is-gwestiynau i arwain ein casglu tystiolaeth. Mae hefyd yn cynnwys rhai 'dangosyddion cadarnhaol' sydd wedi'u teilwra i'r arcwilad, wedi'u haddasu o'r rhai rydym wedi'u defnyddio o'r blaen i lywio ein harchwiliadau egwyddor datblygu cynaliadwy. Nid rhestr wirio yw'r rhestr hon, ond yn hytrach set o nodweddion darluniadol sy'n disgrifio sut allai da edrych fel.

I ba raddau y mae'r corff wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth osod ei amcanion llesiant newydd?

Cynllunio: A oedd y broses a roddwyd ar waith gan y corff i osod ei amcanion llesiant yn seiliedig ar yr egwyddor datblygu cynaliadwy?

Dangosyddion positif

I ba raddau y mae'r corff wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth osod ei amcanion llesiant newydd?

A yw'r corff wedi defnyddio data a gwybodaeth arall i ddeall anghenion, risgiau a chyfleoedd a sut y gallent newid dros amser?

- Mae gan y corff asesiad clir a chytbwys o'r cynnydd yn erbyn amcanion llesiant blaenorol a ddefnyddiwyd i lywio dealltwriaeth y corff o'r angen 'fel y mae'/tymor byr'.
- Mae'r corff wedi gosod amcanion llesiant yn seiliedig ar ddealltwriaeth dda o angen, risg a chyfleoedd yn awr ac yn y dyfodol, gan gynnwys dadansoddi tueddiadau'r dyfodol. Mae'n debygol y bydd hyn yn cael ei dynnu o amrywiaeth o ffynonellau lleol a chenedlaethol, megis:
 - Aseidiadau llesiant Byrddau Gwasanaethau Cyhoeddus
 - Aseidiadau poblogaeth Byrddau Partneriaeth Rhanbarthol
 - Canlyniadau ymarferion cyfranogiad lleol/ymgynghori
 - Monitro a chwynion gwasanaethau
 - Adroddiad Tueddiadau'r Dyfodol
 - Adroddiad Cyflwr Adnoddau Naturiol Cyfoeth Naturiol Cymru (SoNaRR) ar gyfer Aseidiadau Cymru ac Ardaloedd
- Mae'r corff wedi ceisio deall achosion sylfaenol problemau fel y gall fynd i'r afael â chylchoedd negyddol a heriau rhwng cenedlaethau trwy ei amcanion llesiant.

A yw'r corff wedi cynnwys eraill i ddatblygu ei amcanion llesiant?

- Mae'r corff yn defnyddio canlyniadau cyfranogiad i helpu i ddewis ei amcanion llesiant. Mae'r ymglymiad hwnnw - boed yn gynradd, eilaidd neu'n gyfuniad - yn adlewyrchu amrywiaeth lawn y boblogaeth.
- Mae cyfranogiad yn adlewyrchu arfer da a chyngor gan Gomisiynydd Cenedlaethau'r Dyfodol.

I ba raddau y mae'r corff wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth osod ei amcanion llesiant newydd?

A yw'r corff wedi ystyried sut y gall yr amcanion wella lles cael effaith eang?

- Mae'r amcanion llesiant wedi'u cynllunio i wella llesiant yn yr ystyr ehangaf a gwneud cyfraniad ar draws y saith nod llesiant cenedlaethol.
- Mae'r amcanion llesiant wedi'u cynllunio i adlewyrchu a manteisio ar y cysylltiadau rhwng gwahanol feysydd gwaith.
- Mae dealltwriaeth ddatblygedig o sut mae'r amcanion llesiant yn effeithio ar, neu'n ymwneud â'r hyn y mae cyrff cyhoeddus eraill yn ceisio ei gyflawni a chyfleoedd i weithio gyda'i gilydd.

A yw'r corff wedi dylunio'r amcanion i sicrhau manteision tymor hwy, wedi'u cydbwysu â diwallu anghenion tymor byr?

- Mae'r corff wedi gosod amcanion sy'n ddigon uchelgeisiol ac sydd wedi'u cynllunio i yrru gweithgaredd ar draws y sefydliad.
- Mae'r amcanion wedi'u cynllunio i ddiwallu anghenion tymor byr a thymor hir. Pan osodir amcanion dros amserlen fer i ganolig, fe'u gosodir yng nghyd-destun ystyriaethau neu uchelgeisiau tymor hwy.

Adnoddau a chyflawni: A yw'r corff wedi ystyried sut y bydd yn sicrhau y gall gyflawni ei amcanion llesiant yn unol â'r egwyddor datblygu cynaliadwy?

A yw'r corff wedi ystyried sut y gall roi adnoddau i'r amcanion llesiant?

- Dyrannwyd adnoddau i sicrhau y gellir cyflawni'r amcanion dros y tymor byr a'r tymor canolig, ond mae'r corff hefyd wedi ystyried adnoddau, risgiau a/neu sut y gall adnoddau adnoddau tymor hwy.
- Mae'r corff wedi dyrannu adnoddau i sicrhau buddion ataliol, lle mae'r rhain yn cael eu disgrifio yn ei amcanion llesiant.

I ba raddau y mae'r corff wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth osod ei amcanion llesiant newydd?

A yw'r corff wedi ystyried sut y gall weithio gydag eraill i gyflawni eu hamcanion?

- Mae'r corff yn defnyddio ei wybodaeth am amcanion/gweithgarwch partneriaid, ei berthnasoedd a'i drefniadau cydweithredol i sicrhau y gall gyflawni uchelgeisiau trawsbynciol.

Monitro ac adolygu: A yw'r corff wedi sefydlu trefniadau i fonitro cynnydd a gwella sut mae'n cymhwyso'r egwyddor datblygu cynaliadwy wrth bennu ei amcanion llesiant?

Ydy'r corff wedi datblygu mesurau a threfniadau monitro priodol?

- Mae mesurau perfformiad wedi'u cynllunio i adlewyrchu'r egwyddor datblygu cynaliadwy, e.e., drwy ganolbwyntio ar ganlyniadau sy'n torri ar draws ffiniau adrannol/sefydliadol ac sy'n sicrhau buddion lluosog (gan gynnwys ataliol) dros y tymor hwy.
- Mae 'edau aur' a fydd yn caniatáu i'r corff adrodd yn glir ac yn dryloyw ar gynnydd i gyflawni'r amcanion.

A yw'r corff yn ceisio dysgu oddi wrth a gwella sut y mae wedi cymhwyso'r egwyddor datblygu cynaliadwy i bennu ei amcanion llesiant?

- Mae'r corff yn dangos hunanymwybyddiaeth ac ymrwymiad i wella sut mae'n cymhwyso'r egwyddor datblygu cynaliadwy fel y gall wneud hynny mewn ffordd ystyrlon ac effeithiol.
- Mae'r corff wedi dysgu o osod amcanion llesiant blaenorol a thrwy gymhwyso'r egwyddor datblygu cynaliadwy yn fwy cyffredinol ac mae wedi gwella'r broses ar gyfer pennu ei amcanion llesiant newydd.
- Mae gan y corff neu'n bwriadu myfyrio ar sut y mae wedi cymhwyso'r egwyddor datblygu cynaliadwy yn y cylch hwn o bennu amcanion llesiant.



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Gwefan www.audit.wales

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

Organisational response

Report title: Well-being Objective Setting – Carmarthenshire County Council

Completion date: July 2023

Document reference: 3703A2023

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	The Council should strengthen its approach to applying the sustainable development principle in the setting and delivery of its well-being objectives by:		We will start to review these steps immediately and implement action as needed.	

a)	ensuring that it is able to draw on the views of the full diversity of the population in setting its future well-being objectives;	<p>The Council is committed to ensuring that it captures the views of a representative and diverse cohort of people through all forms of consultation activity. With this in mind:</p> <ol style="list-style-type: none"> 1. We will explore the varying methods of engagement that are available to us to ensure that the population is provided with different ways of getting involved and sharing their views. This extends beyond what is traditional consultation activity through surveys and includes the use of polls, forums and other innovative options offered through engagement platforms. 2. We will review the approach to undertaking of the annual residents' survey that has been in place since 2022 in order to ensure we are gaining the views of the full diversity of the population. 3. We will ensure that we draw on the findings of all consultation and engagement activity undertaken by the Council to feed into the setting of future well-being objectives. 4. We will also ensure that the findings of previous consultations and engagement activity are shared on our website in the hope of encouraging the participation of a wider cohort of people. 5. We will engage with partners, networks and community groups to further develop our approach and engagement opportunities to ensure we engage appropriately with the full diversity of the population. 6. We will explore the viability of developing a citizens panel type network whose membership will be representative of the County's population and will be able to offer earlier involvement and engagement opportunities as proposals are developed prior to any specific consultation activity. 	<ol style="list-style-type: none"> 1. March 2024 2. March 2024 3. March 2024 4. March 2024 5. March 2024 6. September 2024 	Corporate Policy, Performance & Partnership Manager
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b)	<p>providing a clearer description in future iterations of its WBOs/Corporate Strategy of how the Council has applied the sustainable development principle in the setting of its WBOs and how its WBOs support the delivery of the national goals;</p>	<p>We feel that we have undertaken this work in developing our current WBOs/Corporate Strategy but accept we could have been clearer in terms of outlining how we have done this. Therefore, in future:</p> <ol style="list-style-type: none"> 1. We will use the 5 ways of working as the framework and ensure our reasoning and thought process in setting WBOs follows that structure 2. We will provide a clearer outline of how the Council's WBOs support the delivery of the national goals 	<ol style="list-style-type: none"> 1. On-going until September 2027 (next full iteration of the Corporate Strategy) 2. Same as above 	<p>Corporate Policy, Performance & Partnership Manager</p>
c)	<p>maintaining the positive momentum around its monitoring and reporting by ensuring that its Divisional/Thematic/Service Delivery Plans identify appropriate actions and measures that continue to provide an effective framework for assessing progress on the delivery of its WBOs; and</p>	<ol style="list-style-type: none"> 1. We will further refine the approach undertaken during the 2023-24 business delivery plan process in setting actions and measure to ensure further alignment with the WBOs/Corporate Strategy. 2. We will further develop the Council's Corporate Data suite to ensure that agreed outcome indicators and performance measures are in place and that progress can be monitored effectively. 	<ol style="list-style-type: none"> 1. March 2024 2. March 2024 	<p>Corporate Policy, Performance & Partnership Manager</p>
d)	<p>ensuring that in future budget setting or refresh of its medium-term financial plan there is clear alignment with the Council's new WBOs, and that there is clarity about how savings targets or known future financial uncertainty might affect the delivery of its WBOs.</p>	<ol style="list-style-type: none"> 1. We will ensure that alignment between business and budget setting process is further strengthened and undertaken in parallel. <p>As arrangements for the budget setting process are already underway for 2024-25, we will review and introduce steps where possible for this year's process with a view to introduce new arrangements in full by the 2025-26 budget setting process.</p>	<ol style="list-style-type: none"> 1. September 2024 	<p>Corporate Policy, Performance & Partnership Manager & Head of Financial Services</p>

Mae'r dudalen hon yn wag yn fwiadol

**Pwyllgor Llywodraethiant ac Archwilio
15 Rhagfyr 2023**

**Adroddiad Archwilio Cymru:
Amser am Newid – Tlodi yng Nghymru
Adroddiad Cynnydd**

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Ystyried y cynnydd sy'n cael ei wneud yn erbyn yr argymhellion yn yr adroddiad blynyddol.

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:

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GAyers@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Wales report: Time for Change – Poverty in Wales Progress Report

This Audit Wales national report looked 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 Carmarthenshire response document provided an outline of the Council's response to the recommendations relevant to local government and a progress report is attached.

In July 2023 the Council approved it's 'Tackling Poverty Plan 2023'. The actions from the plan are now embedded in service business plans and progress is being monitored through usual performance management arrangements. The cross-party Tackling Poverty Advisory Panel, chaired by the Cabinet Member responsible for Tackling Poverty (Cllr. Linda Evans) monitors progress on the delivery of the plan as well as advising the Cabinet Member of areas for development and progression.

DETAILED REPORT ATTACHED?

YES

1. Progress Report

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
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: 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)		Cymraeg: https://www.audit.wales/cy/publication/amser-am-newid-tlodi-yng-nghymru English: https://www.audit.wales/publication/time-change-poverty-wales
Carmarthenshire County Council Tackling Poverty Plan 2023		Available through Gwyneth Ayers



Time for Change – Poverty in Wales (Nov 22)

On-going

Action	17263	Target date	31/12/2023
Action promised	AUDIT WALES: 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		
Comment	Discussions have taken place on undertaking a Poverty truth Commission in Carmarthenshire with links established with the Poverty truth network to support. next step is to fully scope requirements and develop a costed plan for undertaking		
Service Head: Jason Jones		Performance status: On target	
Action	17265	Target date	31/03/2024 (original target 30/09/2023)
Action promised	AUDIT WALES: To streamline & improve application & information services for people in poverty councils should: establish corporate data standards & coding that all services use for their core data; undertake an audit; create a central integrated customer account; undertake a data audit; review & update data sharing protocols		
Comment	Work underway and is being supported through the Officer Working Group. Customer account managed through the Hwb Advisor service.		
Service Head: Jason Jones		Performance status: On target	
Action	17266	Target date	31/12/2023
Action promised	AUDIT WALES: Councils review their integrated impact assessments or equivalent to: ensure that they draw on relevant, comprehensive & current data (nothing over 12 months old) to support analysis; ensure integrated impact assessments capture information on: involvement activity; cumulative impact/mitigation; monitor & evaluate impact; action plan		
Comment	IIA method fully updated and tested and now being used by some departments. Full go live planned for January 2024 following final testing of the cover sheet element (to draw on information from the IIA as part of the committee cover sheet process).		
Service Head: Jason Jones		Performance status: On target	

Completed 30/09/2023

Action	17261	Target date	31/05/2023
Action promised	AUDIT WALES: Local strategies, targets & performance reporting for tackling & alleviating poverty: Wellbeing Plans to focus on tackling poverty to co-ordinate efforts, meet local needs & support revised national plan targets & actions - SMART local actions; resourcing plan; involvement; outcome indicators/measures; annual public reporting		
Comment	Tackling Poverty embedded as a thematic priority across the Council and included as a specific well-being objective in the PSB well-being plan. Progress will be monitored through these channels. Council published its' Tackling Poverty Plan in July 2023 and actions from that plan will be embedded in divisional business plans and monitored through regular performance monitoring channels and by the tackling Poverty Advisory Panel.		
Service Head: Jason Jones		Performance status: On target	
Action	17262	Target date	31/12/2022
Action promised	AUDIT WALES: 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		
Comment	Cllr Linda Evans designated as the lead Cabinet member for Tackling Poverty for Carmarthenshire County Council		
Service Head: Jason Jones		Performance status: On target	
Action	17264	Target date	30/04/2023
Action promised	AUDIT WALES: Ensure people are able to get the information & advice they need, we recommend councils optimise their digital services by creating a single landing page on their website - directly accessible on home page; provides links to services provided by us that relate to poverty; provides information on the work of partners to assist people		
Comment	Carmarthenshire County Council website has dedicated cost of living pages with information and support available through Claim What's Yours and Hwb Advisors. Face to face advice also available through Hwbs at Llanelli, Carmarthen and Ammanford and Hwb Bach Y Wlad (funded by SPF) launched in September 2023 to visit the 10 rural towns		
Service Head: Jason Jones		Performance status: On target	

Mae'r dudalen hon yn wag yn fwriadol

**Pwyllgor Llywodraethu ac Arcgwilio
15 Rhagfyr 2023**

Y diweddaraf ynghylch ar Cynllun Archwilio Mewnol 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

15 December 2023

Internal Audit Plan Update 2023/24

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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

Report A: Internal Audit Plan 2023/24 Progress Report

Report B: Summary of Completed Final Reports Relating to Key Financial Systems
A summary of the Final Report for the following key financial system completed during the last Quarter is attached:

Assignment	Final Report Issued	Assurance Rating
Main Accounting (2023/24 review)	06 November 2023	High
Creditor Payments (2022/23 review)	26 October 2023	Acceptable
Capital Accounting (2022/23 review)	18 October 2023	Acceptable

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 PLAN 2023/24 - as at 8 December 2023

2023/24 % Plan Completion to Date: 55%

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	*	*	*	*	*	*	20	High
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	*	*	*	*	*	*	19	Acceptable
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	/	/	*	*	/	/	32	Fraud Detection
Grants & Certification										
6123001	Burry Port Harbour	10	*	*	*	*	*	*	6	Certification
6123002	Children & Communities Grant	25	*	/	*	*	*	*	14	Certification
6123003	Education Improvement Grant	30	*	/	*	*				
6123004	Enable Grant	10	*	/	*	*	*	*	8	Certification
6123005	Housing Support Grant	40	*	/	*	*	*			
6123006	Local Authority Education Grant	20	*	/	*	*	*	*	21	Certification
6123007	Other Grants (where assurance is required for sign-off)	15	*	/	*	*	*			
6123008	Wales Pension Partnership	5	*	/	*	*	*	*	4	Certification
6123009	Post 16 Grant	10	*	/	*					

6123010	Pupil Development Grant	30	*	/	*	*					
6123011	Youth Justice Grant 2022-23	15	*	/	*	*	*	*	10	Certification	
6123012	Trust Funds - Arbour Stehpens	5	*	*	*	*	*	*	4	Certification	
6123013	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*	*	*	*	5	Certification	
6123014	Trust Funds - Minnie Morgan	5	*	*	*	*	*	*	3	Certification	
6123015	Trust Funds - Oriel Myrddin	5	*	*	*	*	*	*	4	Certification	
6123016	Regional Development Coordinator	5	*	/	*	*	*	*	5	Certification	
Chief Executive's Department (not incl IT)											
7123001	Levelling Up Fund: Debenhams HWBS and Tywi Cycle Path	20									
7123002	Communications: Social Media	10									
7123003	Carmarthen Mart	10	*	*	*						
7123004	Legal Charges	15	*								
Chief Executive's Department: IT											
7223001	IT Systems	20									
7223002	IT Disaster Recovery	15									
7223003	Active Directory	15	*	*	*	*	*	*	15	Acceptable	
7223004	Cloud	10	*	*	*	*	*	*	14	Acceptable	
Communities											
7323001	Pembrey Country Park	20	*	*	*	*	*	*	22	Acceptable	
7323002	Caban Hotel Pendine	10	*	*	*	*	*	*	9	High	
7323003	Leisure Centres	20	*	*	*	*	*				
7323004	Voids - Follow up	10	*	*	*	*	*	*	14	Acceptable	
7323005	Supported Living	15									
7323006	Care Homes	20	*	*	*	*	*	*	19	Acceptable	
7323007	Museum of Land Speed Pendine	10	*	*	*	*	*	*	9	Acceptable	
Corporate Services											
7423001	Community Benefits	15	*	*	*	*	*	*	20	Acceptable	
7423002	Dyfed Pension Fund - Governance & Investments	15	*								
Education & Children											
7523001	Children's Services: Carers, including Young Carers	15									
7523002	School Meals Allergens - Follow Up	10	*	*	*						
7523003	Schools Questionnaires	20	/	/	*	*					
7523004	School Visits 1	10	*	/	*	*					
7523005	School Visits 2	10									
7523006	Parent Pay	15	*								
7523007	Pupil Referral Units	15									
Place and Infrastructure											
7623001	Car Parking	15	*	*	*						
7623002	Place & Sustainability	15	*	*	*	*	*				
7623003	Council Buildings (School & Non-School)	20	*	*	*						
7623004	Highways	15	*	*	*	*	*				

7623005	Waste	15								
7623006	Property	15	*	*	*					
	Additional									
8123001	Departmental Advisory Work	50	/	/	*					
8223001	Various Departmental Working Groups	30	/	/	*					

Mae'r dudalen hon yn wag yn fwriadol

DEPARTMENT	AUDIT REVIEW	FINAL REPORT ISSUED
Chief Executive’s and Corporate Services	Capital Accounting, including Fixed Asset Register (2022/23 Review)	18th October 2023

BACKGROUND

The Authority has produced a Managing Capital Manual which details all procedures to be followed within the capital management process.

The Authority identifies and records all fixed assets with a value greater than an agreed de minimus level on a Fixed Asset Register. The asset register is a means of identifying, safeguarding, and controlling the Authority’s assets; it is also used to determine the Capital Financing recharge. Responsibility for procedures relating to the Asset Register and Capital Accounting system lies across two Departments; the Chief Executive’s Department and the Corporate Services Department.

SCOPE

To ensure the Fixed Asset Register (FAR) is accurate and that the management of capital schemes comply with relevant policy and procedures, a review was undertaken of the procedures relating to the FAR and the Capital Accountancy function to assess the extent to which:

- The issues identified in the previous Internal Audit report have been actioned;
- Adequate, documented policies and procedures are in place, and are complied with;
- Adequate management arrangements exist for the Capital Programme;
- The FAR is updated with all disposals and acquisitions, with effective and regular reconciliations of the register being undertaken;
- Asset verification exercises are carried out and evidenced;
- Adequate budget monitoring is carried out; and
- Adequate information and procedures exist for the implementation of IFRS 16 Leases.

SUMMARY OF RECOMMENDATIONS

The audit findings and recommendations are detailed in the attached Action Plan.

A summary of these recommendations by priority is outlined below:

Priority	3*	2*	1*	Total
Number of Recommendations	0	3	1	4

ASSURANCE RATING

The post review assurance level for systems relating to Capital Accounting is categorised as: **ACCEPTABLE.**

Internal Audit review – Capital Accounting, including Fixed Asset Register 2022/23

Action Plan

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
1	<p>Documented Procedures</p> <p>Documented procedures exist for the Capital Accounting function, including the FAR, however review of the documented procedures available identified that they are not consistent with current practice or up to date. In particular:</p> <ul style="list-style-type: none"> - The Managing Capital Document was last updated in 2014, - The Budget Manual was last updated in 2016, - The Acquisition and Disposal Policy was produced in 2018, - The Asset Manager Training Manual was produced in 2018. <p>There was no documented procedure available which clearly states the expectation of senior officers checking valuations as part of the internal quality assurance arrangements, as recommended in a report by Audit Wales.</p> <p>In addition, it was found that not all key functions required to be undertaken are documented, for example, the asset verification exercise and the asset spot check exercise.</p>	<p>All documented policies and procedures should be reviewed, updated where appropriate, and formally approved where relevant.</p> <p>A documented procedure should be formulated, which clearly states what is expected of senior officers who are checking asset valuations as part of the internal quality assurance arrangements, in line with the recommendations of Audit Wales.</p> <p>It would be beneficial for all key functions required to be undertaken to be documented, to ensure all staff are clearly aware of their responsibilities.</p>	**	<ol style="list-style-type: none"> 1. In relation to the Managing Capital document, we will bring this up to date and take through the formal approval process, this can be managed within the Capital team. With regard updating the Budget Manual, this process has commenced, and communication has already been undertaken between all accounting groups to bring this together. [Gareth Davies, Finance Manager Corporate August 2024] 2. Policies and procedures will be reviewed, updated & approved where appropriate. [Peter Edwards, Valuations Manager and Philip Thomas, Records Officer March 2024] 3. Documented procedure will be incorporated into Quality Assurance exercise for 23-24. [Emily Hughes, Senior Asset Management Surveyor March 2024] 	In progress – target dates not yet reached.

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
				4. Asset verification and asset spot check exercises will be fully documented for 23-24. [Philip Thomas, Records Officer March 2024]	
Tudalen 109	<p>2 Verification of Assets</p> <p>The annual verification of assets exercise was last undertaken in December 2021, although Internal Audit has been advised that the current exercise is due to commence imminently.</p> <p>At the time of the Audit, Internal Audit was advised that the non-fixed asset spot checks had not been carried out since 2018/19 due to Covid-19 but were due to commence shortly.</p> <p>Testing of a sample of fifteen assets/non-fixed assets identified the following:</p> <ul style="list-style-type: none"> - Details held on the FAR are not always accurate or sufficient to uniquely identify the asset, responsible officer, or location. This resulted in difficulty tracing assets, and in one instance the asset selected could not be traced. - One instance where the asset was not recorded on the FAR, when it 	<p>The annual asset verification exercise should be completed in full, and all non-responses should be followed up to ensure the continued existence of all assets on the asset management system.</p> <p>The non-fixed asset spot check exercise should be completed on an annual basis, and a record maintained as evidence that it has been undertaken.</p> <p>The FAR should record all non-fixed assets above the de-minimus value of £10k accurately, and in sufficient detail to enable each asset to be uniquely identified and easily traced, to ensure the valuation of non-fixed assets included in the statement of accounts is accurate.</p>	**	<p>All non-responses will be followed up in relation to the asset verification exercise for 23-24.</p> <p>The non-fixed asset spot check exercise will now be completed on an annual basis from 23-24.</p> <p>FAR non fixed asset descriptions initially received from Finance. Process to be reviewed with Finance to provide further detail/clarification.</p> <p>Average time for recording disposals of fixed asset disposals on the FAR is less than 3 days from receiving notification from Legal. We will continue to monitor to ensure timely recording.</p> <p>[Philip Thomas, Records Officer March 2024]</p>	<p>In progress – target date not yet reached.</p>

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>would have been appropriate to do so.</p> <ul style="list-style-type: none"> - One instance where the FAR had not been updated with details of the disposal. 				
<p>3</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 110</p>	<p>Valuations</p> <p>Testing of a sample of 10 property valuations identified the following:</p> <ul style="list-style-type: none"> - In one instance, the property valuation was not consistent between the valuation documentation, and the value recorded on Asset Manager. - Documentation to support the valuation exercise was not always adequate. - Explanations were not always available to support changes to the method of valuation, assumptions made or significant variations in valuations from the previous year. - Two instances were identified where the valuations had been input directly onto Asset Manager. - Quality assurance in respect of surplus and investment properties is retained electronically, in a spreadsheet format. There were eight spreadsheets available, in total; there was no evidence available on two of the spreadsheets to demonstrate that 	<p>Procedures in respect of property valuations should be improved to ensure information retained to support valuations is sufficient and consistent, evidence of site visits is maintained, explanations are documented, where appropriate, and calculations are consistent.</p> <p>Supporting documentation should be signed and dated as evidence of appropriate and timely completion.</p> <p>A reconciliation should be undertaken to ensure valuations have been accurately recorded on the asset management system.</p> <p>The exercise undertaken to identify large variances in valuations, between the current and previous valuation, should be formalised to ensure that adequate explanations are obtained for all significant variances identified.</p>	<p>**</p>	<ol style="list-style-type: none"> 1. Procedures in respect of property valuations have been reviewed and forthcoming valuations will provide relevant signed supporting evidence. [Emily Hughes, Senior Asset Management Surveyor March 2024] 2. Valuations Import spreadsheet will be reconciled with values on Asset Manager post import for 23-24. [Philip Thomas, Records Officer March 2024] 3. Quality Assurance exercise will continue to focus on variance for prioritisation purposes with notes added for 23-24 exercise on significant changes. [Emily Hughes, Senior Asset Management Surveyor March 2024] 	<p>In progress – target dates not yet reached.</p>

Internal Audit Update: Report B

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>the quality assurance exercise had been undertaken.</p> <ul style="list-style-type: none"> - Quality assurance in respect of operational properties is a paper exercise, with supporting documentation held in a file. Anomalies were identified in the valuation methodology document retained on this file. - Whilst valuation figures are compared to the previous valuation undertaken for each property, explanations were not always recorded in respect of significant variations identified. In addition, the comparison documentation is not signed or dated as evidence of prompt and appropriate review. 	<p>The quality assurance exercise undertaken, following the annual valuation exercise, should be formalised, in order to ensure all valuations completed are subject to quality assurance.</p> <p>The quality assurance undertaken should be consistent for all properties, clearly demonstrate they have been completed by an appropriate officer, in a timely manner, and be easily accessible to all relevant staff.</p>		<p>4. Quality assurance process is being formalised for valuation team for 23-24 exercise. [Philip Thomas, Records Officer March 2024]</p>	
4 Tudalen 111	<p>Budget Monitoring</p> <p>A review of the documentation maintained to support the budget monitoring process identified that budget monitoring reports are not always issued by the Finance Division to budget managers, by the specified timescales.</p> <p>In addition, it was identified that budget monitoring reports are not always returned by budget managers, by the deadline specified.</p>	<p>The Finance Division should issue the budget monitoring reports promptly, within the specified timeframes.</p> <p>Budget Managers should be reminded of the importance of returning the budget monitoring reports by the specified deadlines.</p>	*	<p>The budget monitoring timetable has been updated to reflect target dates 'by the end of the specific week' rather than specific days that could be mid-week etc. This will give more flexibility to meet the deadlines. Reminder emails will continue to be sent and conversations will take place to either chase budget monitoring returns prior to the deadlines or to remind managers of the importance of deadlines. Managers will also be reminded of the deadlines as part of Project Working Groups (with specific reference made to this internal audit review).</p>	Complete.

Internal Audit Update: Report B

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
				[Gareth Davies, Finance Manager Corporate and Adrian Armstrong, Senior Accountant – Capital September 2023]	

DEPARTMENT	AUDIT REVIEW	FINAL REPORT ISSUED
Corporate Services	Creditor Payments (2022/23 Review)	26th October 2023

BACKGROUND

The Creditor Payments system is incorporated within the Authority’s Financial Management System Unit4 ERP. The Accounts Payable module is controlled centrally by the Payments Section based at St David’s Park, Carmarthen. Payments are also processed on-line by staff based within their respective departments for which the Systems & Accounts Payable Manager provides guidance.

The value of payments processed through the Creditor system in 2021/2022 was approximately £1,355million with the number of invoices processed being 421,793.

SCOPE

The purpose of the Audit was to assess the extent to which there are adequate procedures and controls in place for the Creditor Payments function, in particular:

- Recommendations in previous Internal Audit reports have been actioned;
- Adequate documented policies / procedures exist;
- There are effective controls over controlled stationary;
- Adequate controls exist over the processing and authorisation of creditor payments;
- Input controls are adequate;
- Adequate controls exist over the creation & amendments to supplier accounts;
- Periodic payments are adequately controlled;
- Payments by Direct Debit are controlled appropriately;
- Payments by BACS are controlled appropriately;
- There are effective controls over urgent payment runs;
- There are adequate controls in place in respect of invoices which are put on hold;
- Systems are in place to ensure credit notes / balances are controlled and actioned appropriately;
- Agreed performance indicators are being fully complied with;
- The risk of fraud is considered, with adequate controls in place to mitigate this.

SUMMARY OF RECOMMENDATIONS

The audit findings and recommendations are detailed in the attached Action Plan. A summary of these recommendations by priority is outlined below:

Priority	3*	2*	1*	Total
Number of Recommendations	0	4	4	8

ASSURANCE RATING

The post review assurance level for systems relating to Creditor Payments is categorised as: **ACCEPTABLE.**

Internal Audit review – Creditor Payments 2022/23

Action Plan

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
1	<p>Policies and Procedures</p> <p>During 2020, as a result of the Covid-19 pandemic, a number of approved temporary amendments to policies and procedures were put in place to facilitate business continuity; these temporary amendments continue to operate.</p> <p>In addition, existing documented procedures continue to reference the old system name of Unit 4 Business World On! and an old Carmarthenshire County Council (CCC) logo.</p>	<p>A review should be undertaken to assess whether the temporary measures implemented during the Covid-19 pandemic continue to be appropriate.</p> <p>Subsequently, the temporary amendments to policies and procedures should either cease, or be incorporated into the relevant documented policies and procedures, as appropriate.</p> <p>All documents should be reviewed to ensure they are up to date, and amendments made where appropriate, to include the current system reference and CCC logo, in order that it is clear to all users that these are the most up to date documents for reference and compliance purposes.</p>	*	<p>Temporary measures – the recommendation is agreed and permanent changes will be incorporated in the next update of FPRs taken to Governance and Audit Committee (date tbc).</p> <p>All documents will be reviewed to ensure consistency with latest system name and logo where applicable.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer & Jessica Howells, Senior Accounts Payable Officer 31 March 2023</p>	<p>The team is currently working on a new document to cover the various ways invoices are accepted for processing e.g. Share Point/Mailboxes etc. It will include relevant batch headers, invoice compliance instructions and petty cash completion instructions in addition to other guidance.</p> <p>P2P document being reviewed for up-to-date logos etc</p>
2 Tudalen 114	<p>Creations and Amendments</p> <p>Whilst the documented procedure for the setting up, editing and re-opening of suppliers has been updated since the previous Internal Audit review, it is not always consistent with current working practices.</p>	<p>The documented procedures for the creation and amendment of suppliers should be reviewed and updated to ensure they are appropriate and consistent with current working practice.</p> <p>Subsequently, the documented procedures for the creation and</p>	*	<p>Agreed. Procedures will be updated to include this method of setup.</p> <p>The 3 supplier records not supported by documents were created as a result of a P2P invoice and, therefore, authorised</p>	<p>In progress – target date not yet reached</p>

Internal Audit Update: Report B

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>Testing of a sample of 10 requests to create a new supplier and 10 requests to change a supplier's details identified that, whilst improvements have been made, the formal process is still not being fully complied with.</p>	<p>amendment of suppliers' details should be fully complied with.</p> <p>Appropriate checks and authorisation should be undertaken, and evidence maintained, to support all creations and amendments to supplier records.</p>		<p>that way. Appropriate checks and authorisation are always undertaken.</p> <p>Email addresses are only used for dispatch of remittance advice. They are not used as acceptance from a verified source. Any instructions received are always independently verified via a separate means. A note has been added to the small amendments sheet.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer 31 December 2023</p>	
<p>3</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 115</p>	<p>Urgent Payments</p> <p>Testing of a sample of 10 urgent payment runs identified the following:</p> <ul style="list-style-type: none"> - One instance where the sections on the Urgent Payment Form in relation to the BACS file being 'created by' and 'produced by' were user references rather than actual signatures; - Whilst all urgent payment runs had been appropriately approved by the Systems & Accounts Payable Manager, testing identified 6 instances where it was not possible to provide an assurance that all urgent payment runs were made in accordance with the specified criteria, as the 	<p>The documented procedure for urgent payments should be fully complied with.</p> <p>All documentation should be completed appropriately and retained consistently.</p> <p>Urgent payment requests should only be actioned for transactions that are consistent with the set criteria.</p> <p>A review of the documented procedure for urgent payments should be undertaken to ascertain whether the set criteria continues to be appropriate, and whether provision for</p>	<p>**</p>	<p>Consideration to be given to appropriate escalation route, as it is acknowledged that additional runs have an impact on team capacity. The 'produced by' reference on the run sheet is always the user reference, since it is produced on the Unit4 ERP system, and this is the reference link to the user. The created by should always be the person's name as this takes place off the system. Training has now been undertaken regarding urgent classifications.</p> <p>All documentation relating to urgent payment runs is to be kept in the urgent</p>	<p>Action complete</p>

Internal Audit Update: Report B

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>transactions for which the urgent payment run was made were not consistent with the description of the specified criteria;</p> <ul style="list-style-type: none"> - In addition, it was found that the retention of documentation to support urgent payment runs was not always consistent, with some documentation being retained with the main BACS run documentation. 	<p>deviations from the criteria needs to be included.</p> <p>Where a deviation from the set criteria is approved, an adequate explanation should be documented.</p> <p>Consideration should be given to the inclusion of an escalation process to be utilised, where appropriate.</p>		<p>payment runs folder, separate from the main payment run documentation.</p> <p>Jessica Howell, Senior Accounts Payable Officer 30 September 2023</p>	
<p>4</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 116</p>	<p>Performance Indicator</p> <p>The Authority has a target Performance Indicator of 95% for the payment of undisputed invoices within 30days. A review of this PI has found that the set target was being achieved when looking at the overall average at the time of the Internal Audit review. Testing, however, has once again identified that whilst some individual cost centres / departments are achieving the set PI, there are a number that are under-performing.</p> <p>It is acknowledged that regular reports are circulated, and emails have been issued to relevant staff reminding them of their responsibilities in relation to invoice processing and the requirement to achieve the performance indicator target.</p>	<p>All officers responsible for the payment of invoices should be reminded of the requirement for the target of 95% for the payment of undisputed invoices within 30days to be achieved by all cost centres / departments, in order to comply with the Late Payment of Commercial Debts (Interest) Act 1998 and the requirements of the Authority's Financial Procedure Rules.</p> <p>Consideration should be given to possible escalation routes where persistent non-compliance is identified.</p>	<p>*</p>	<p>Whilst the corporate target is met, it is recognised that it would be beneficial to highlight areas for further improvement. Key Performance Indicator (KPI) and Purchase Order (PO) compliance reports are sent to all BSU managers on a quarterly basis. The BSU managers review and advise whether they require detailed reports on any individuals not meeting set targets. Reminders are sent out biannually to those with invoice responsibilities which highlight the importance of date stamping invoices. This message will be reinforced with the further roll out of Achieving Purchase Order Compliance.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer 31 March 2024</p>	<p>This action is being progressed - the next reports will be distributed at the end of Quarter 3. All budget managers failing to reach the target are highlighted for BSU Managers to address. Invoice Responsibilities document scheduled to be sent January 2024.</p>

Internal Audit Update: Report B

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	two instances where the payments to the contractors were in excess of £100k. Currently, this process is not documented.			<p>'1st payee on bacs file' section has since been removed as it is unnecessary. Coding is simply used as an extra measure to ensure no documentation is missed, while the coding was missed on occasions – the correct documentation was still provided.</p> <p>Karen Mansel, Systems & Accounts Payable Manager & Jessica Howells, Senior Accounts Payable Officer 31 March 2024</p>	
6	Controlled Stationery Testing of controlled stationery identified that the control of the next available order book being initialled prior to issue has lapsed.	The officer responsible for the issue of each order book should evidence the record maintained at the time of issue.	*	<p>The issue of order books was a human error, a staff member initialled the column before actually sending the book out.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer 30 September 2023</p>	Staff have been reminded of the process to follow; action complete.
7 Tudalen 118	Direct Debits Whilst a reconciliation is undertaken to ensure appropriately authorised mandates exist for all active direct debits in the Authority's bank account, it has been identified that the departments, which the direct debits	A formal procedure should be documented in relation to direct debits, in order that all relevant staff are clearly aware of the process to be adopted, including responsibilities,	**	<p>Accepted.</p> <p>Randal Hemingway, Head of Financial Services</p>	In progress – target date not yet reached

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>relate to, have not been contacted to ascertain whether the direct debits being paid are still relevant, and represent value for money. It is, therefore, difficult to ensure that all direct debits continue to be appropriate.</p>	<p>and consultation with relevant departments during the annual review.</p> <p>The annual review should include work to ensure that all direct debits continue to be appropriate, and adequate supporting documentation is retained, as required by Financial Procedure Rules.</p>		<p>31 March 2024</p>	
<p>8</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 119</p>	<p>Expenditure Transactions</p> <p>Testing of a sample of 20 expenditure transactions spread across all departments of the Authority, including discussion with the relevant departments, has identified that the requirements of Financial Procedure Rules are not always being fully complied with. In particular:</p> <ul style="list-style-type: none"> - 5 instances where a purchase order had not been raised when it would have been appropriate to do so. - 1 instance where the order was raised retrospectively, after the date of the invoice. - 1 instance where the invoice was not paid within 30days. - 6 instances where the invoice had not been date stamped. 	<p>Staff should be reminded of the importance of raising purchase orders and ensuring full compliance with the Authority's Financial Procedure Rules, the 'Achieving Purchase Order Compliance' Policy and late payment of commercial debt legislation.</p>	<p>**</p>	<p>Accepted.</p> <p>It is noted that the samples were PDFs. Acceptance of Adobe Stamp instructions will be incorporated into the Invoice Responsibilities document which is sent out.</p> <p>Any without a stamp would use the invoice date.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer 31 March 2024</p>	<p>In progress – target date not yet reached.</p> <p>Adobe stamp instructions have now been incorporated in the Invoice Responsibilities document, which is scheduled to be sent January 2024.</p>

Mae'r dudalen hon yn wag yn fwiadol

DEPARTMENT Corporate Services	AUDIT REVIEW Main Accounting (2023/24)	FINAL REPORT ISSUED 6th November 2023
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BACKGROUND

One of the main objectives of the main accounting function is the maximisation of the Authority's financial resources, and the establishment and monitoring of sound and efficient financial control within the Authority.

The Authority utilises Unit4 ERP as its financial management system. This is an integrated system that comprises the general ledger, accounts payable and accounts receivable modules.

The main accounting function is fundamental to the Authority and, as such, is subject to regular review.

SCOPE

The purpose of the Audit was to assess the extent to which there are adequate procedures and controls in place for the main accounting function, in particular:

- Recommendations in previous Internal Audit reports have been actioned;
- Adequate documented policies / procedures exist;
- Virements and journals are appropriate and authorised as expected;
- System balances are brought forward correctly;
- Financial management system access levels are appropriate;
- The coding structure is applied in accordance with recognised procedures.

SUMMARY OF RECOMMENDATIONS

The audit findings and recommendations are detailed in the attached Action Plan.

A summary of these recommendations by priority is outlined below:

Priority	3*	2*	1*	Total
Number of Recommendations	0	0	1	1

ASSURANCE RATING

The post review assurance level for systems relating to Main Accounting is categorised as: **HIGH.**

Internal Audit review – Main Accounting (2023/24)

Action Plan

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
1	<p>Virements</p> <p>The current virement documentation being utilised is a pilot form which was introduced in 2018; the form had been introduced pending the formal approval of an updated Budget Manual.</p> <p>Testing was carried out on a random sample of ten virements which identified the following:</p> <ul style="list-style-type: none"> - two instances where the virements had been inappropriately classified as 'housekeeping virements'. - two instances where the virement form had not been completed with service area and budget manager details, as required. 	<p>The pilot version of the virement form should be formally approved and included in the updated Budget Manual.</p> <p>All virement forms should be completed in full, classified correctly and approved by an appropriate, designated authorising officer.</p>	*	<p>Agreed.</p> <ul style="list-style-type: none"> ▪ <p>Randal Hemingway, Head of Financial Services</p> <p>To be included within the next update of the Budget Manual – August 2024</p>	<p>To be included within the next update of the Budget Manual – August 2024</p>

**Pwyllgor Llywodraethu ac Archwilio
15 Rhagfyr 2023**

**Polisi Cwynion y Cyngor
Adroddiad Blynyddol 2022-23**

Y Pwrpas:

Darparu manylion am y broses gwynion gwasanaethau corfforaethol ac gwasanaethau cymdeithasol yn ogystal â'r data ar gwynion / canmoliaeth a dderbyniwyd yn ystod 2022-23.

Argymhellion / penderfyniadau allweddol sydd eu hangen:

1. I ystyried Adroddiad Blynyddol Polisi Cwynion y Cyngor 2022-23.

Rhesymau:

Darparu adroddiad blynyddol sy'n crynhoi'r Canmoliaeth a'r Cwynion a dderbyniwyd gan y Cyngor ac i adrodd i'r Pwyllgor Llywodraethu ac Archwilio o ran llywodraethu'r broses.

Darparu adroddiad blynyddol sy'n manylu ar gydymffurfiaeth â Rheoliadau Gwasanaethau Cymdeithasol (Gweithdrefn Gwyno) (Cymru) 2014 a 'Canllaw i ymdrin â chwynion a sylwadau gan wasanaethau cymdeithasol awdurdodau lleol' gan Lywodraeth Cymru.

Angen penderfyniad y Cabinet: Nac oes

Angen penderfyniad y Cyngor: Nac oes

DEILYDD PORTFFOLIO AELODAU'R CABINET: - Y Cynghorydd Philip Hughes, Aelod Cabinet dros Drefniadaeth a'r Gweithlu

Cyfarwyddiaeth:

Prif Weithredwr &
Chymunedau

Enw'r Pennaeth:

Jason Jones

Avril Bracey

Jan Coles

Awdur yr Adroddiad:

Llinos Evans, Gwyneth
Ayers
Silvana Sauro, Pippa Owen
Rebecca Robertshaw

Dynodiadau:

Pennaeth Adfywio, Polisi
a Digidol

Pennaeth Gofal
Cymdeithasol Oedolion

Pennaeth
Gwasanaethau Plant a
Theuluoedd

Tîm Polisi, Perfformiad a
Phartneriaeth

Tîm Perfformiad,
Dadansoddi a Systemau

Tîm Cydlynu Diogelwch
Plant

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EXECUTIVE SUMMARY

Council Complaints Policy Annual Report 2022-23

The report sets out:

- The numbers of Stage 1 and Stage 2 complaints investigated and responded to between April 2022 and March 2023 by department, with information about the response times to these complaints.
- Statistics on communications received by the Complaints Team and redirected. These are enquiries and requests for assistance from members of the public.
- The numbers of compliments received during the reporting period by department.
- Complaints determined by the Ombudsman.
- Wider context in terms of complaints during the reporting period along with lessons learnt and future priorities.
- Complaints dealt with under the Social Services (Complaints Procedure) (Wales) Regulations 2014.

Following the Governance and Audit Committee on the 29 September 2023, further information has been added to the report in terms of:

- Compliance with the Complaints Policy timescales
- Compliance with the Social Services (Complaints Procedure) (Wales) Regulations 2014 for Adult and Children Services Complaints.
- Feedback in terms of outcomes of complaints and service users.
- Further information in terms of compliments received.

DETAILED REPORT ATTACHED?

YES

Council Complaints Policy Annual Report 2022-23

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
 Avril Bracey, Head of Adult Social Services
 Jan Coles, Head of Children & Families Services

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

1. Policy, Crime & Disorder and Equalities

Carmarthenshire County Council's Corporate Complaints Policy has been developed and published in line with the Complaints Standards Authority – Wales, "Concerns and Complaints Policy for Public Services Providers in Wales".

The Social Services Complaints Procedure (Wales) Regulations 2014 outline the procedure for handling complaints about Social Services issues in Wales.

The Local Government and Elections (Wales) Act 2021 requires the Governance and Audit Committee to:

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

2. Legal

The Administration and Law Division lead on the work with the Ombudsman for Wales and deal with any issues arising from complaints referred to the Ombudsman.

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
 Avril Bracey, Head of Adult Social Services
 Jan Coles, Head of Children & Families Services

(Please specify the outcomes of consultations undertaken where they arise against the following headings)

1. Scrutiny Committee request for pre-determination	No
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:-	
Scrutiny Committee Outcome/Recommendations: -	

2. Local Member(s)

No

3. Community / Town Council

No

4. Relevant Partners

No

5. Staff Side Representatives and other Organisations

No

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	YES
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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



Council Complaints Policy Annual Report

2022-23

carmarthenshire.gov.wales

Foreword

This is our Corporate Complaints Annual Report for 2022-23, a document that details the complaints and compliments received by the Council during the financial year.

Our Corporate Complaints Team have continued to provide regular data to the Ombudsman's Complaints Standards Authority to identify trends and patterns in public service delivery.

Our Social Services Complaints process is governed by the Social Services (Complaints Procedure) (Wales) Regulations 2014 (the regulations) and Welsh Government's 'A guide to handling complaints and representations by local authority social services'. Adult social services complaints are managed by the Council's Communities Department and children's social services complaints are managed by the Corporate Complaints team.

The feedback that we receive from our residents is key to improving our services and we are grateful for all the complaints, compliments and comments that we receive as a Council.

It should be noted that public sector organisations are facing tremendous budgetary pressures, which we have not seen the likes of before in public service. For us in the Council, this brings particular challenges for service delivery in terms of capacity and resources at a time when demand for services is increasing.

I would like to close by taking this opportunity to thank our staff who work to support the Corporate Complaints and Adult Services Complaints process across the Council and for the service they provide every day to the residents of Carmarthenshire.

Councillor Philip Hughes

Cabinet Member for Organisation and Workforce

Principles

Carmarthenshire County Council's Corporate Complaints Policy has been developed and published in line with the Complaints Standards Authority – Wales, "Concerns and Complaints Policy for Public Services Providers in Wales".

The Social Services Complaints Procedure (Wales) Regulations 2014 outline the procedure for handling complaints about Social Services issues in Wales. This annual report includes information in relation to complaints received as part of this procedure.

The Policy aims to emphasise the following principles:

- To ensure that as many complaints as possible are resolved at **Stage 1**, as a local resolution
- To ensure that investigations follow the '**Investigate Once, Investigate Well**' principle.

Definition of a complaint

The definition of a complaint is an expression of dissatisfaction or concern:

- About a public service provider's action or lack of action
- Or about the standard of service provided
- Which requires a response
- Whether about the public service provider itself, a person acting on its behalf, or a public service provider partnership.

Setting the context

Our resources

The Complaints Team forms part of the wider Policy, Partnerships and Performance Team within the Regeneration, Policy and Digital Division. The team consists of two full time officers, supported by the Partnerships and Complaints Manager and the Policy and Involvement Manager. During the year, we have seen the nature of complaints becoming more complex and therefore the level of support required for departments has increased. At the end of 2022-23, the Partnerships and Complaints Manager was allocating 70% of their time to work related to complaints with the Policy and Involvement Manager allocating 10% of their time.

With regards to Adult Services, the Resolution and Complaints Manager works full time and the Service Improvement and Complaints Coordinator works three days per week. They are part of the wider Performance Analysis and Systems team.

An increase in numbers of complaints

During recent years, we have continued to see the number of complaints increase. The data below includes all corporate complaints and both Adult and Children services statutory complaints.

- 707 complaints in 2020-21 (during main period of COVID-19 pandemic)
- 930 complaints in 2021-22
- 1,451 complaints in 2022-23.

This increased number of complaints in turn affects our capacity as a team to support departments and undertake the analysis and developmental work that we wish to. We believe that the insight and data held by the Complaints

team holds significant potential in supporting departments in their service planning and in influencing the implementation of key strategic projects.

Impact of significant service change

One of the key areas where an increase in the numbers of complaints has been seen during this reporting period is within the Waste & Environmental Division. During 2022-23, 619 Stage 1 complaints were received with 5 complaints investigated as Stage 2.

The division has been working on the delivery of a transformational change in approach to ensure high quality recycling and improving our performance against statutory recycling targets.

The first phase of the waste strategy was to introduce 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. The above changes came into force on 23 January 2023, and 503 complaints (from the total of 619 for the year) were received following the implementation of the service change.

It should be noted that it is not unusual to see a spike to complaints when a service change is introduced as the new arrangements establish themselves. However, the spike seen during this financial year as a result of the changes to waste collection was significantly higher than usual, likely compounded by the fact that all Carmarthenshire households were impacted by the changes at the same time.

Management information

Sharing of management information has been one of the key developments during the year, with the team preparing monthly reports for our Directors and Heads of Service, to ensure that services consider any complaints as part of their service planning and delivery. This detailed information also helps us identify any barriers or trends and to ensure that our residents receive timely responses and communication.

The Performance Observations Report, presented to Corporate Management Team on a quarterly basis, now includes key information on complaints alongside service performance information, in order for the Chief Executive and Directors to discuss any barriers to compliance and any issues relating to specific services. This enables any issues of concern to be escalated and dealt with in a timely manner.

We have also developed a corporate performance measure, which is included in the Information Technology and Corporate Policy Division's business plan (now known as the Regeneration, Policy & Digital Division following re-alignment). On a quarterly basis, we report on the number of complaints completed within statutory deadline, with this result being reported to Scrutiny through the performance management framework.

Improved compliments recording

There continues to be a concern that the good service provided every day by officers within the Council is not being represented. During the year, we have been looking at ways of updating our recording procedure to ensure our compliments are captured and that we are continuing to share this information with departments.

Increasing awareness

Following the 2022 Local Elections held in May, a specific session was held as part of the Member Induction process to raise awareness of the processes in place. Colleagues from the Ombudsman's Office also took part, alongside the Complaints Team and the Performance and Management Information Team within the Communities Department. Members of the Governance and Audit Committee were invited to attend, and a copy of the presentation was circulated to all.

In January 2023, the Complaints Team held a specific session for third tier managers and information management officers from the Department of Place and Infrastructure. 65 attendees were present. Further to the session, the department prepared further guidance and a flow chart for

managers, to ensure that complaints were dealt with in accordance with the policy and that clear communication is in place when resolving and responding to issues.

Feedback from the session was positive and we aim to provide further training on Stage 2 Investigations during 2023/24.

Complaints in relation to the Welsh language

The Corporate Complaints Team also manage any complaints received on lack of compliance with the Welsh Language Measure (Wales) 2011 or by the Welsh Language Commissioner and their office.

During 2022/23, six complaints were received in relation to a lack of Welsh medium services.

Complaints included services commissioned by the Council not being delivered bilingually and about the Welsh medium identity of the Council on social media.

During 2022-23, no Investigations of non-compliance under the Welsh Language Standards were undertaken by the Welsh Language Commissioner's Office.

1) Corporate Complaints

Our Complaints Policy provides a framework upon which we manage the complaints, compliments and comments received by the Council. At Stage 1, we aim to deal with all complaints as quickly as possible and within 10 working days.

If it is not possible to resolve a complaint at this stage, a Stage 2 formal investigation can then be instigated. We will aim to resolve / respond to concerns within 20 working days. However, if the complaint is more complex, the investigating officer will update the complainant and explain the revised timescales.

At the end of 2022-23, 169 complaints remained open on the system.

Complaints per Department				
Complaints related to the following departments:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Chief Executive	59	36	0	0
Corporate Services	75	20	2	1
Education & Children Services *	9	6	2	0
Place & Infrastructure	769	495	14	4
Communities *	410	266	9	2
Cross Departmental	7	3	1	1
Total:	1329	826	28	8

** This table does not include data in terms of Adult and Children Services complaints dealt with under the Social Services Policy. These are covered in sections 2 and 3 of the report.*

Response Times for Complaints per Department

Complaints related to the following departments:	Stage 1			Stage 2		
	Number of complaints	Number of complaints responded to within timescale		Number of complaints	Number of complaints responded to within timescale	
Chief Executive	59	36	(61%)	0	0	(0%)
Corporate Services	75	68	(91%)	2	0	(0%)
Education & Children Services	9	8	(89%)	2	0	(0%)
Place & Infrastructure	769	436	(57%)	14	1	(7%)
Communities	410	155	(38%)	9	0	(0%)
Cross Departmental	7	4	(57%)	1	0	(0%)
Total:	1329	707	(53%)	28	1	(4%)

Chief Executive

Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Administration & Legal	2	2	0	0
Electoral & Registration Services	3	0	0	0
ICT & Corporate Policy	3	1	0	0
Media & Marketing	44	30	0	0
People Management	3	1	0	0
Regeneration	4	2	0	0
Total:	59	36	0	0

Corporate Services

Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Financial Services	1	1	0	0
Revenues & Financial Compliance	73	18	2	1
Cross Department	1	1	0	0
Total:	75	20	2	1

Education & Children Services

Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Access to Education	4	2	0	0
Education & Inclusion Services	1	0	0	0
Cross Department	4	1	2	0
Total:	9	8	2	0

Place & Infrastructure

Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Business Support	3	1	1	1
Planning	31	8	8	0
Transport & Highways	116	26	0	0
Waste & Environmental Services	619	460	5	3
Total:	769	495	14	4

Communities				
Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Homes & Safer Communities	110	46	6	0
Leisure	32	14	1	0
Housing Property & Strategic Projects	267	205	2	2
Cross Department	1	1	0	0
Total:	410	266	9	2

** This table does not include data in terms of adult services complaints dealt with under the Social Services Policy*

Cross Departmental				
	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Cross Departmental	7	3	1	1

Reporting on timescales

Managing response times continues to be challenging, for a number of reasons. The increase in the number of complaints across the authority, alongside the complexity of issues, can make complying with the timescales set in our policy, difficult.

We will continue to monitor our response timescales and build on the data available in 2022/23 to provide further detail in our Annual Report for 2023/24.

During 2023-24, we will be developing a performance dashboard in order to present further breakdown of timescales for Stage 1 in future reports.

The data for Stage 2 investigations is noted below.

Stage 2 response timescales	
Timescales of responses:	Stage 2
	Number of complaints
Within 20 days	1
Within 2 months	11
Within 3 months	8
Within 4 months	4
Within 5 months	2
Within 6 months	0
Closed after 6 months but within 7 months	1
Closed after 9 months but within 10 months	1
TOTAL	28

Corporate Compliments

We receive many positive comments about our staff and the services we provide and Compliments are an important part of our learning as an organisation.

We therefore keep a record of the compliments we receive so that good practice and learning can be circulated across the Council. A total of 455 compliments were recorded during 2022-23.

From 1 April 2023, we will be recording all compliments received on the Info@Work system and therefore, comparative data will be available as part of future annual reports. The monthly reports provided to Directors will also include the compliments data.

2) Adult Services statutory complaints

Our Adults Services statutory complaints are managed in accordance with The Social Services Complaints Procedure (Wales) Regulations 2014. The “Guidance” referred to within this report is ‘A Guide to handling complaints and representations by local authority social services’ (2014).

The Guidance outlines the roles of individuals within the local authority when it comes to social services complaints. The Director of Social Services (namely the Director of Communities in Carmarthenshire County Council) has formal oversight of the complaints process and is responsible for reporting on complaints within their Annual Report. In Carmarthenshire County Council a Head of Service has been nominated on behalf of the Director to undertake the role of Senior Officer responsible for complaints to ensure compliance with the procedure.

The Resolution and Complaints Manager fulfils the role of Complaints Officer and has the responsibility of managing the procedures for handling and considering complaints for adult social services. They commenced in post in October 2022. It is required that they are independent of both professional line management and direct service providers.

Our aim is to increase learning within teams to improve the quality of the service provided and to reduce the volume of complaints received. In addition to this post the service has appointed a part-time Service Improvement and Complaints Coordinator to support the Resolution and Complaints Manager. Adult Services complaints continue to be supported by the wider Performance Analysis & Systems Team.

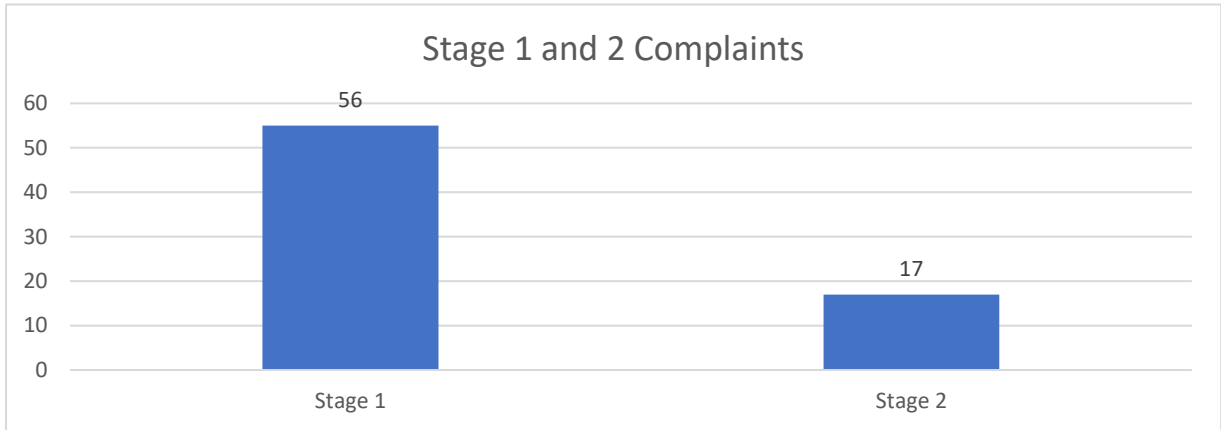
The Complaints Audit Group continues to meet on a quarterly basis and complaints information is included in the Directors annual report.

Adult Services Complaints 2022-23

A total of 73 complaints were received and recorded in relation to Adult Social Services between 1st April 2022 and 31st March 2023.

Summary

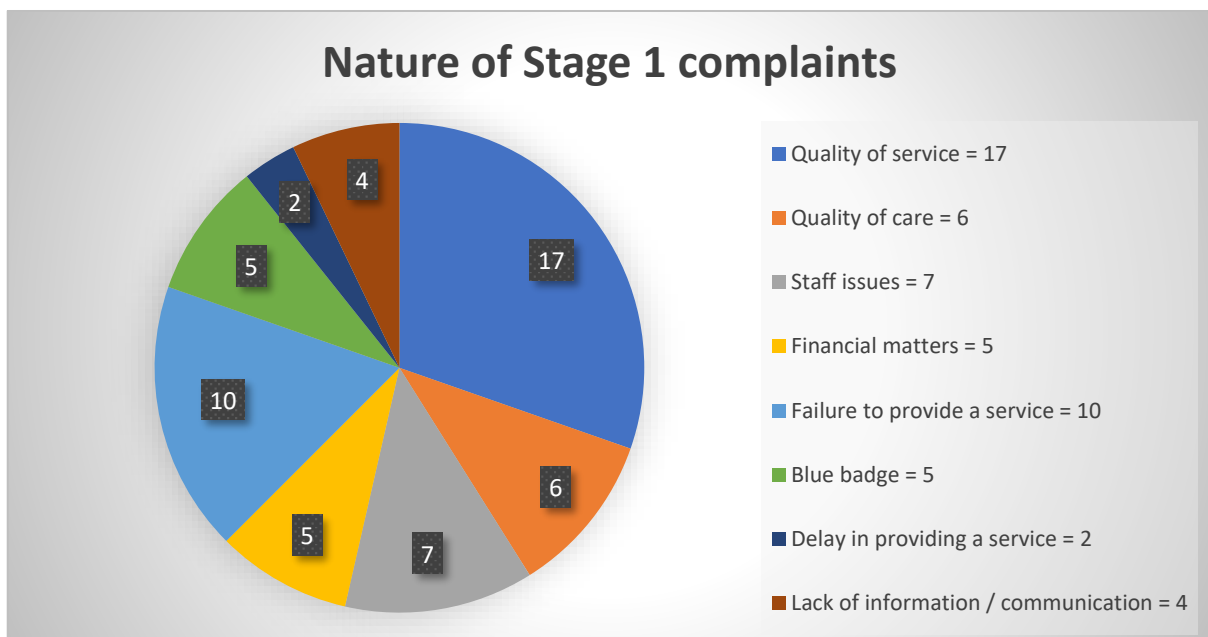
- 56 of the Adult Social Services complaints were considered at the Local Resolution Stage 1.
- 17 were investigated under the Formal Investigation of Stage 2.
- A further 41 contacts were dealt with by the department and recorded either as Redirects, No Further Action, On Hold pending safeguarding or Other.



The number of stage 1 and 2 complaints dealt with by the department shows an increase in both stage 1 and stage 2 complaints compared to the previous year, with almost double the number of stage 2 complaints being recorded.

Nature of Stage 1 complaints received

The illustration below identifies the nature of the 56 complaints considered under Stage 1 of the procedure in 2022/23.



Stage 1 Outcomes

Stage 1 complaints are closed by mutual consent, therefore no “upheld/not upheld” decision needs to be made. This is in keeping with the Ombudsman data returns. However, within the response letter tangible outcomes to the complaint are recorded and all actions are monitored.

Response to Stage 1 complaints within statutory timescales

The statutory timescale for all Stage 1 complaints (Local Resolution) is 15 working days from the date that the complaint is acknowledged. The discussion must take place within 10 working days and if there is a mutually acceptable resolution of the matter, the local authority must write to the complainant with details of the terms of the resolution within 5 working days.

This timescale may only be extended in exceptional circumstances with the agreement of the complainant. In 2022/23, 47 Stage 1 complaints were acknowledged within timescale with 9 acknowledged outside of this timescale. The majority of these were due to further enquiries being made with the relevant managers or the team being unable to establish contact with the complainants. It is now standard process for the complaint to be acknowledged prior to any further enquiries being made with managers. Of the 9 that fell outside of the 2 working day acknowledgement timescale, none were acknowledged outside of 5 working days.

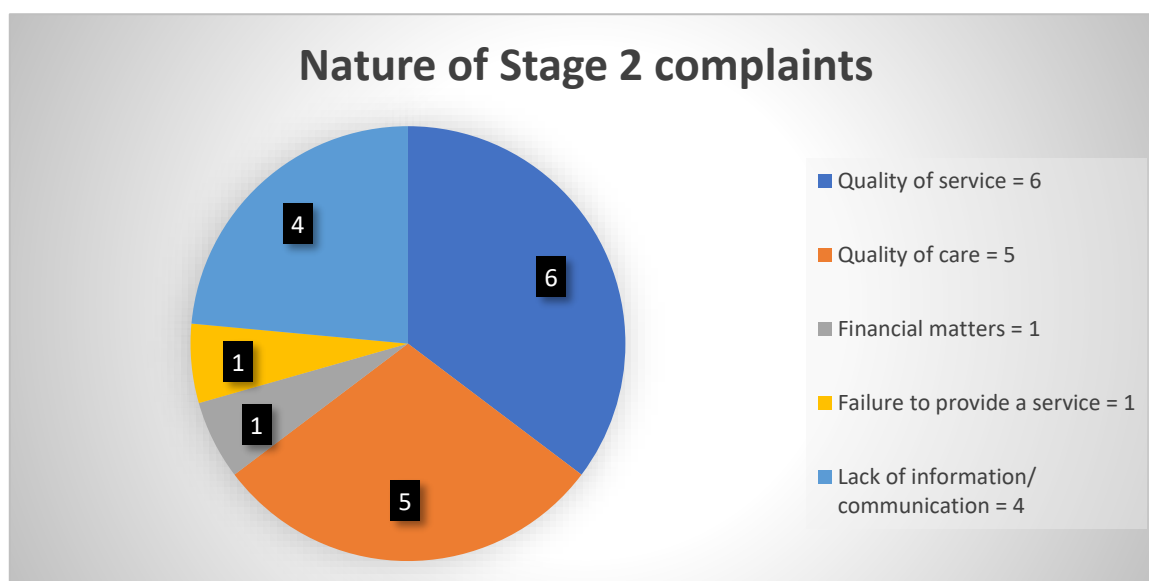
Stage 1 Complaints that have been concluded

At the end of 2022/23 we have closed a total of 51 Stage 1 complaints, 4 of which were outstanding from 2021/22 as they had been received in the last two weeks of March 2022. 37 (73%) of these complaints were closed within the statutory timescale including 13 that were concluded with an extension under exceptional circumstances, as agreed with the complainant.

Of the 14 (27%) that were closed outside of the statutory timescale, 13 of these delays were attributed to staffing issues such as absence and workloads and 1 was due to the staff member being unable to make contact with the complainant. On average Stage 1 complaints responded to outside of the statutory timescale were closed within 47 working days.

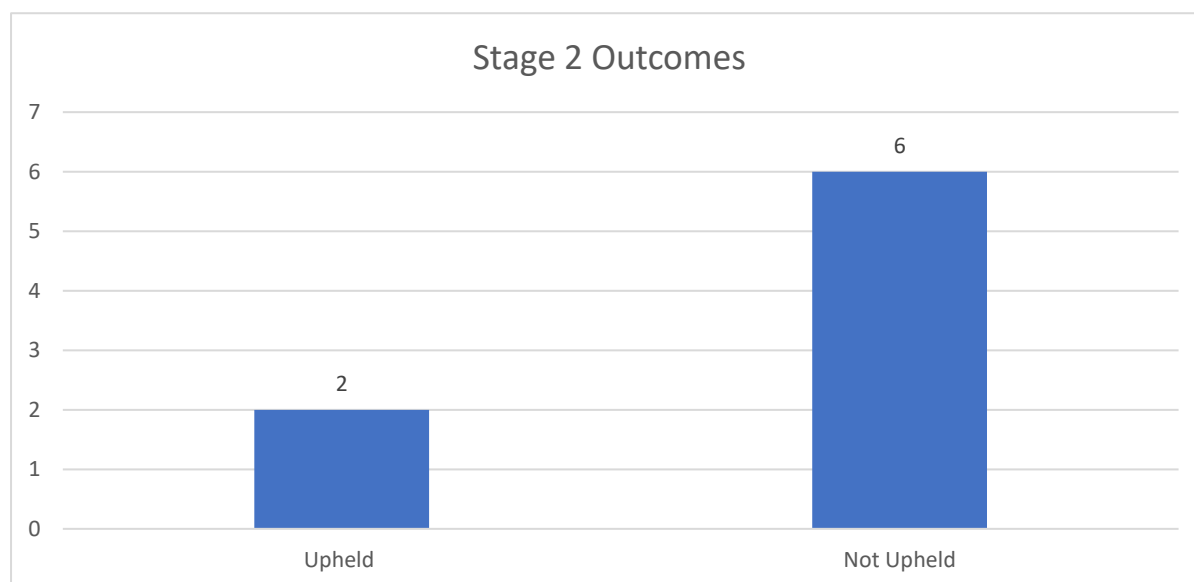
Nature of Stage 2 complaints received

The illustration below identifies the nature of the 17 complaints considered under Stage 2 of the procedure in 2022/23.



Stage 2 Outcomes

The Guidance states that the local authority must take responsibility for determining whether or not a Stage 2 complaint is upheld and the action to be taken as a consequence. 8 of the 17 Stage 2 complaints were concluded in 2022/23 with 2 upheld and 6 not upheld.



Stage 2 Timescales

In terms of statutory timescales, the local authority must compile a formal written record of the complaint within 5 working days of the date that it is received or moves from Stage 1 to Stage 2. The Formal Investigation stage must be completed, and a full written response issued to the complainant, within 25 working days of the start date. The timescale can only be extended in exceptional circumstances and the local authority must write to the Complainant to explain this. The full response must be issued as soon as possible and no later than 6 months from the date on which the complaint was received.

Stage 2 Complaints that have been concluded

At the end of 2022/23 we have closed a total of 8 Stage 2 complaints, none of which were closed within 25 working days but all of which were completed within 6 months due to the nature and complexity of the complaints and in order to ensure thorough investigations took place. The complainants were kept informed of progress. On average Stage 2 complaints were responded to within 66 working days.

Complaints received outside of the 12-month limit

The guidance states that:

A complaint [...] may be made up to 12 months after the date on which the matter which is the subject of a complaint [...] occurred; or, if later, the date on which the matter which is the subject of the complaint [...] came to the notice of the complainant [...] The time limit will not apply if the local authority is satisfied that there are good reasons for a

complaint [...] not being made within these time limits and despite the delay it is still possible to investigate the complaint [...] effectively and fairly.

In 2022/23 the local authority has not accepted nor declined any complaints on the basis that the matters referred to fell outside of the 12-month timeframe.

Complaint recommendations and lessons learned

The department log all of the recommendations from both Stage 1 response letters and Stage 2 reports and devise actions plans which are shared with managers to complete. The Resolution and Complaints Manager will follow up on these recommendations until they are complete.

Examples of recommendations and actions from 2022/23 are outlined below:

Recommendation

For staff to remain in communication with family members to ensure they are aware of the process of assessment and the stages.

Action

Discussion held in whole team meeting.

Recommendation

That CCC considers reviewing their "Fact Sheet 2: Moving into a Care Home A guide to Financial Assessment and Charges" to include in the CHC section details of who to contact if someone thinks they may be eligible for CHC funding.

Action

Just ASC page has been updated and this has also been incorporated into the CHC training that is delivered to staff within the Local Authority.

Recommendation

We recommend that all staff in Social Services, especially those involved in this investigation, are reminded about their statutory duty to provide information and evidence to Stage 2 investigators, especially key documentation such as assessments and care plans.

Action

Locality Manager has discussed this in the relevant Manager's meeting.

Resolution and Complaints Manager has informed IO that they can help facilitate the gathering and sharing of this information in future.

Complaints Awareness training has been developed for all staff along with some FAQ's and within this they are reminded of their duties regarding complaints.

Themes, trends and learning opportunities are identified and brought before the Process and Practice Board and then shared with team managers by the Resolution and Complaints Manager on a quarterly basis. If required, lessons learned events are held and chaired by the relevant Head of Service. There were no lessons learned events in 2022/23.

The following table illustrates the themes being identified from the complaints made with examples included from 2022/23:

Theme	Example
Lack of Communication	Following the outcome of safeguarding interventions.
Lack of Procedures (including procedures being out of date, insufficient etc)	Around communicating between different departments.
Not following Procedures	Around the inventory of belongings when a person arrives and departs a care home placement.
Lack of Training	Around effective communication for care home staff.
Lack of Resources	Concerning availability of care to support hospital discharges.

Ombudsman Complaints

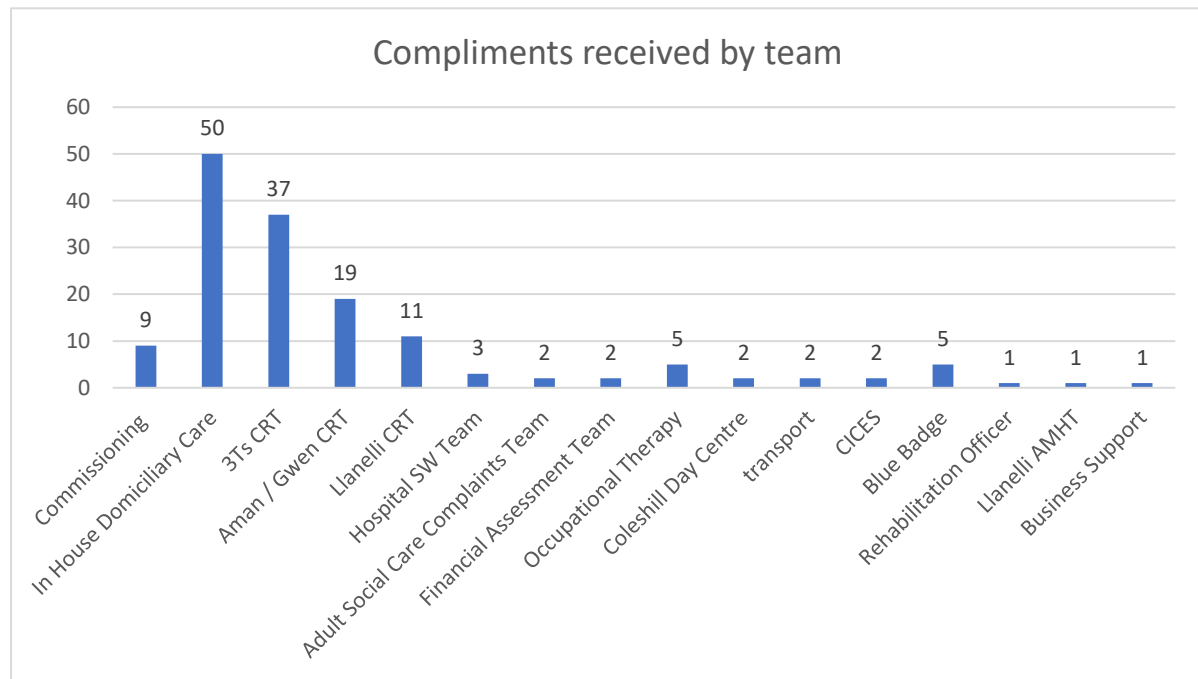
In 2022/23 three complaints have been escalated to the Public Services Ombudsman for Wales following completion of a Stage 2 investigation. The Ombudsman has not accepted any of these complaints and no further investigation took place.

Service Improvement

The Resolution and Complaints Manager commenced in post in October 2022 with the responsibility of coordinating processes relating to complaints and undertaking preventative work. The aim of this is to increase learning within teams to improve the quality of the service provided and to reduce the volume of complaints received. This role continues to be supported by the wider Performance Analyst & Systems team.

Adult Services Compliments

A total of 152 Adult Services compliments were received in 2022/23. The highest volume of compliments received are within the In-House Domiciliary Care Team. This number of compliments shows a slight decrease from 2021/22 (172 compliments received).



Examples of Compliments

- “Just a quick note to say thank you to you and the girls for the service you have provided to my mum. I would like to say a heartfelt thank you especially to [named staff] who have treated my mum with respect and love, and I know she was challenging at times! I cannot begin to show my thanks and gratitude to have been able to keep mum at home for these last few years. Thank you again for all your support.”
- “The family would like to thank the carers who did a fantastic job of looking after [named individual] and supporting her to remain living in her home. [She] appreciated their help and would often say so. They are extremely caring and skilled, an essential service to the Community and an absolute lifeline to many vulnerable people. We feel they are not valued and appreciated enough and felt they deserved recognition and a complement.”
- Diolch o galon ac hefyd am y galwadau heddiw.

3) Children Services Complaints

The Social Services Complaints Procedure (Wales) Regulations 2014 outlines the procedure for handling complaints about Social Services issues in Wales. This section includes complaints dealt with under the procedure in relation to Childrens Services.

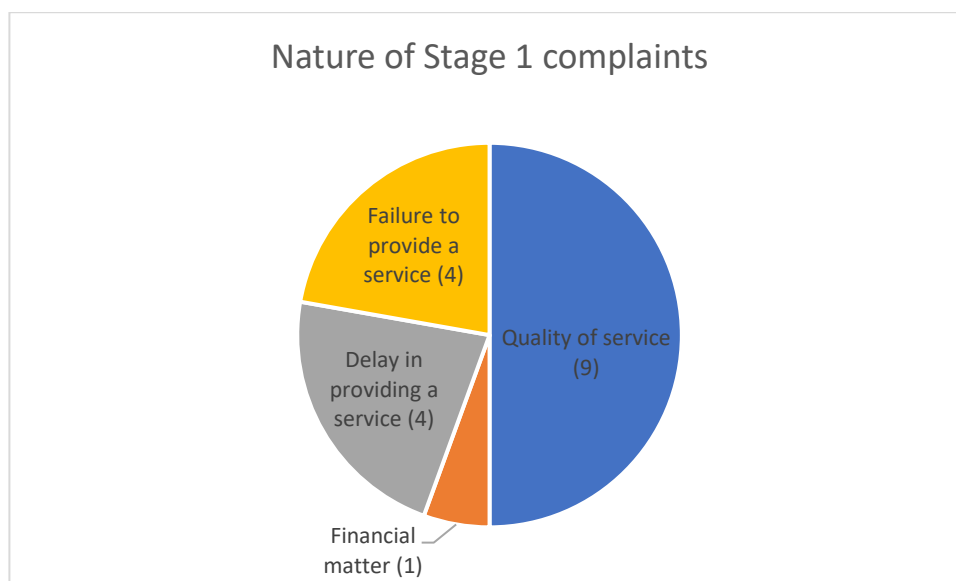
A total of 21 complaints were received and recorded at either Stage 1 or 2 in relation to Children and Family Services between 1st April 2022 and 31st March 2023.

Summary

- 18 of the Children and Family Services complaints were considered at the Local Resolution Stage 1.
- 3 were investigated under the Formal Investigation of Stage 2.

Nature of Stage 1 complaints received

The illustration below identifies the nature of the 18 complaints considered under Stage 1 of the procedure in 2022/23.



Response to Stage 1 complaints within statutory timescales

The statutory timescale for all Stage 1 complaints (Local Resolution) is 15 working days from the date that the complaint is acknowledged. The discussion must take place within 10 working days and if there is a mutually acceptable resolution of the matter, the local authority must write to the complainant with details of the terms of the resolution within 5 working days.

This timescale may only be extended in exceptional circumstances with the agreement of the complainant. At present every complaint received by email is acknowledged by an automated email reply. A review of the

acknowledgement process is to be undertaken by the Corporate Complaints Team and the Childrens Services Division.

Stage 1 Complaints that have been concluded

At the end of 2022/23 we have closed a total of 18 Stage 1 complaints. 7 of the complaints were closed within the statutory timescale and 11 were concluded outside of those timescales. With the 11 out of timescale, agreement was sought and given by the complainants.

The reasons that these were concluded out of timescales was attributed to staffing issues such as absence and workloads; some of the situations were complex and needed exploring to ensure the complaint was considered by the correct officer.

The majority of the complaints were resolved by explaining the processes clearly to the complainant or by improving the communication between the social worker and the complainant.

The outcomes of Stage 1 complaints were provided in writing to all complainants.

No complaints were received outside of the 12 months time limit during 2022/23.

Stage 2 Investigations

The statutory timescale for all Stage 2 complaints (Independent Investigations) is 25 working days from the date that the complaint is acknowledged. During this time frame we had three Stage 2 Investigations, all of which were concluded within the timescales.

Ombudsman Complaints

During 2022/23, one complaint was escalated to the Public Services Ombudsman for Wales following completion of a Stage 1 investigation. This matter was discontinued by the Ombudsman on the basis that it was premature and the file was closed.

Children Services Compliments

Children Services receive a number of compliments noted both by children, families and professionals that we work with. There's been numerous examples of Judges expressing their gratitude for the work and time that our social workers dedicated to the families that they work with, however, we do not always formally record these as compliments.

Below is a summary of some of the compliments that we have formally recorded.

Examples of Compliments

- “It’s a shame to see [social worker’s name] go. I feel she’s helped me talk about my problems and made me realise that this is ok and ok to ask for help. I do not feel I have had to deal with everything myself and [social worker’s name] has opened by eyes to the benefit of having social workers when needed and realising that it’s not a bad thing when things aren’t good. I have been able to open up to [social worker’s name] and this has helped me massively, I trust [social worker’s name] and she always prepares me for situations I get anxious about. I feel [social worker’s name] has been very hands on and amazing. I will miss [social worker’s name].”
- “...., [named individual] has been respectful, understanding, open minded and she hasn’t judged me. [named individual] will say it as it is but always in a nice way. I feel like I could tell her what was going on and feel safe by doing this.”
- “[social worker’s name] has been able to make and sustain a safe and trusting relationship with a very unregulated and anxious young girl who finds it extremely difficult to trust adults. This is due to [social worker’s name] excellent skills in communication and engagement and his determination to know her. His commitment and dedication to her has been unwavering and extends well beyond working hours.”
- “The emotional support and commitment [social worker’s name] have shown [named individual] since he has been open has been more than I could have asked from you. [named individual] has been so fortunate to have you by his side supporting him during the most difficult time in his life. You have been the one positive constant for him from his time at home, to his removal, police interviews, concerns in school, contact with mum/extended family and placement moves. I know that this has not always been easy for you but you have always prioritised [named individual] and you are his strongest advocate.”
- “I just wanted to thank you and your Pods for the hard work that you do. As you know, post pandemic times has brought its challenges for us all but particularly for Social Workers! Commitment, hard work and perseverance has made a real difference to the children that we work with, and several people including Foster Carers have commented on how Social Workers go over and above their remit to ensure that the children’s needs are met. I guess at times it’s tough and lonely at ground level, so, I think Social Workers should know that their hard work is appreciated.”

4) Redirects

The Corporate Complaints Team also deal with a high number of redirects whereby requests reach the team which are not directly linked to the corporate complaints process.

A member of the public may consider a specific issue to be a complaint where it is actually a request for a service or for further information.

Redirects also include concerns that cannot be addressed via the complaints process for a specific reason, for example, something that relates to a Policy decision or if there is a more appropriate method of redress. The team redirect these requests to the relevant services.

Redirects per Department	
Redirected communication related to the following departments:	
Chief Executive	53
Corporate Services	74
Education & Children Services	52
Place & Infrastructure	758
Communities	321
Cross Departmental	46
External to the Authority	38
Total:	1342

5) Ombudsman for Wales

Following the formation of the Complaints Standards Authority (CSA) under the Ombudsman (Wales) 2019 Act, all public authorities across Wales are required to report their complaints activity to the Ombudsman's office on a quarterly basis. This information is available on the Ombudsman's Complaints Standards Authority webpage.

Complainants are also able to approach the Ombudsman's office directly and the information provided by the office is noted below:

- The number of complaints received by the Ombudsman was 53.
- The number of complaints referred to the Ombudsman per 1,000 residents in Carmarthenshire is 0.28%.

The following table shows the outcomes of the complaints which the Ombudsman closed for the Local Authority in 2022-23.

This table shows both the number, and the proportion that each outcome represents for the Local Authority.

Outcome	Number	% share
Out of jurisdiction <i>(The complaint is not within the Ombudsman's jurisdiction)</i>	6	10%
Premature <i>(Complainants are asked to contact the organisation directly as it appears that the organisation has not previously had a reasonable opportunity to consider the complaint)</i>	27	45%
Other case closed after initial consideration <i>(There may be an alternative route of appeal or a legal process has commenced or the case may not be timely)</i>	20	33%
Early resolution / voluntary settlement (noted as Interventions in the Ombudsman's data) <i>(If the body has not had an opportunity to consider and respond, it is unlikely that the Ombudsman will consider a complaint)</i>	7	12%
Discontinued	0	0%
Other reports – not upheld	0	0%
Other reports – upheld	0	0%
Total number of closures*	60	

* Total number varies due to crossover between financial years – 7 complaints carried over from 2021-22.

8) 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.
- In terms of Adult Services Complaints, when recommendations are made, the department log these on an action plan which is sent out to the teams to follow up. Trends and learning opportunities will be identified from these recommendations and then brought to Process and Practice Board and subsequently disseminated in team meetings on a quarterly basis by the Resolution and Complaints Manager. In terms of governance the Complaints Audit Group continues to meet on a quarterly basis and complaints information is included in the Director's annual report.
- Any recommendations from an Adult Services Stage 2 report are included in an action plan which is sent out to managers to complete. If there are issues that need addressing, we will hold a lessons learned event which is chaired by the Head of Service. This is for best practice and to ensure the teams learn from the complaint. Currently there has been one lessons learned event held following the completion of a complex Stage 2 complaint.

9) Our Future Priorities

We will continue to review the Complaints service throughout 2023-24 and make any necessary changes to ensure that our complaints process remains customer focused and that the Council is providing the best service possible. Below are some of our priorities moving forward so that we can achieve these goals.

Sharing information

A significant increase has been seen in the number of complaints received by the Council (56% between 2021-22 and 2022-23). We are of course mindful of the specific increase within Waste & Environmental Services as a result of a service transformation; however, there is an increase across all departments.

As a team, we are constantly looking at ways to improve data collation in order to improve sharing of information with relevant service departments and to improve response times to complainants.

We will review the Process and Practice Board and Complaints Audit Group arrangements utilised for Adult Social Care complaints and develop a means to introduce a similar arrangement for corporate complaints in order to fully engage departmental lead officers and Heads of Service on key learning points and patterns from complaints.

Service user communication

During 2022-23, we have seen a clear trend in the number of complaints received relating to lack of communication and sharing of information with our residents. Closing the loop in terms of feedback, timescales, appointments etc is key and often, the lack of communication is the root of the complaint, rather than the service provided. This was a particular trend in relation to property Repairs complaints and was reported as part of quarterly performance monitoring arrangements.

It is therefore pleasing to note that we have seen an improvement with the situation around complaints relating to Property Repairs, with an improvement in the handling of complaints when received. Introducing the Housing Repairs Scheduling Team Leader's role at the end of January 2023 has played a key part in this as they have focused on improving customer care and complaints co-ordination and management. Further developments in complaints management have continued to positively impact. Often just knowing how things stand in terms of timescales leads to increased satisfaction from residents.

Further details on progress in this area will be provided in the 2023-24 annual report.

Developing guidance for Investigating Officers

During 2022-23, the team have been collating information and looking at specific areas of improvement for inclusion in the guidance for Investigating Officers. This guidance will be prepared for those undertaking investigations into Stage 1 and Stage 2 complaints and will define how complaints and compliments should be identified, recognised, recorded and reported for improved consistency across the organisation. Advice and support will also be given on completing investigations.

Monitoring timescales

Our performance management information and performance indicator shows a decline in our compliance with the corporate policy timescales. We recognise that capacity is an issue, not just for the Complaints Team (2 FTE posts) but across the Council and that appointing officers to investigate both at Stage 1 and Stage 2 can be a challenge.

We are currently not recording data to be able to report on the exact length of time which individual complaints run over by; however, we will be looking to introduce arrangements to do so during 2023-24. This evidence is essential as service improvement information for our departments and in improving our understanding of the challenges faced when responding. These are issues that we will look into during the next financial year.

Adult Services Complaints Priorities

In March 2023 the Adult Services complaints team underwent an internal audit and, although they are currently awaiting the final report, some initial recommendations have been made. A detailed update will be provided in the annual report for 2023-24.

It has been recommended that the team produce a procedural document based on the legislation and guidance and this will be a priority going forward.

Another recommendation is that complaints training should be offered to all staff. This is an area that the team have already been developing and it is planned that the following training will be offered on a regular basis:

- Complaints awareness training for all staff
- Stage 1 investigators training
- Stage 1 investigators training for providers.

In addition to the audit recommendations the team are also in the process of moving all complaints recordings from an Excel spreadsheet to the Eclipse Social Care Case Management System. The motivation behind this is to ensure all records are contained within a central location and to utilise the system to ensure accurate reporting of information.

There will also be a focus on preventative work to increase learning from complaints, within the teams, to improve the quality of the service provided and reducing the number of complaints received.

Children Services Complaints Priorities

During 2023/24 we will evaluate the process through which we record and manage our Children Services complaints. We recognise that the link between the support provided by the Corporate Complaints Team and the strategic direction given by Children Services needs to be further strengthened.

Mae'r dudalen hon yn wag yn fwriadol

Eitem Rhif 8 PWYLLGOR LLYWODRAETHU AC ARCHWILIO

15 Rhagfyr 2023

Cynnydd ar Argymhellion o fewn Adroddiadau Rheoleiddio

GOFYNNIR I'R PWYLLGOR CRAFFU:-

Adolygu ac asesu'r wybodaeth sydd yn yr Adroddiad a darparu unrhyw argymhellion, sylwadau, neu gyngor i'r Aelod Cabinet a/neu'r Cyfarwyddwr.

Y Rhesymau:

O dan Ddeddf Llywodraeth Leol (Cymru) 2011, dylai'r pwyllgor archwilio dderbyn adroddiadau gan archwilwyr allanol a dilyn lan ar yr argymhellion. Paragraffau 9.16 i 9.19.

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

Cyng. Philip Hughes, Aelod Cabinet dros Trefniadaeth a'r Gweithlu

Jason Jones	Pennaeth Adfywio, Polisi a Digidol	JaJones@sirgar.gov.uk
Helen L. Pugh	Pennaeth Refeniw a Chydymffurfiaeth Ariannol	hlpugh@sirgar.gov.uk
Daniel John	Pennaeth Seilwaith Amgylcheddol	dwjohn@sirgar.gov.uk
Chris Harrison	Pennaeth Comisiynu Strategol ar y Cyd (Sir Benfro a Sir Gaerfyrddin)	Chris.harrison@pembrokeshire.gov.uk
Linda Rees Jones	Pennaeth Gweinyddiaeth a'r Gyfraith	lrjones@sirgar.gov.uk
Paul R Thomas	Prif Weithredwr Cynorthwyol (Rheoli Pobl)	prthomas@sirgar.gov.uk
Rhodri Griffiths	Pennaeth Lle a Chynaliadwyedd	RDGriffiths@sirgar.gov.uk
Awdur yr Adroddiad:		
Rob James	Rheolwr Perfformiad Strategol	RNJames@sirgar.gov.uk

GOVERNANCE & AUDIT COMMITTEE

15 DECEMBER 2023

Progress on Regulatory Report Recommendations

SUMMARY OF PURPOSE OF REPORT.

1. The Council monitors regulatory report recommendations on its Performance Information Monitoring System (PIMS).
2. Contained within the report are:
 - on-going recommendations from past reports that are still active.
 - recommendations that have been completed and closed during the last year.
3. There are two main types of report:
 - National reports. Any recommendations relevant to Carmarthenshire and a Council response prepared will be monitored for progress on PIMS.
 - Local reports specific to Carmarthenshire County Council.
4. Some regulatory report recommendations have been summarised for the purposes of this report. The original full recommendations can be viewed in the original reports which have previously been reported to Governance & Audit Committee or available on the Audit Wales website.

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, Policy and Digital

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

1. Policy, Crime & Disorder and Equalities

Item 6 of the terms of reference of the Governance and Audit Committee requires oversight of the Authority's external audit arrangements, including:

- a) monitoring the adequacy and effectiveness of the External Audit service and to respond to its findings;
- b) discuss with the external auditor the nature and scope of the audit of the County Council's services & functions, and consider the external audit fee and terms of engagement;
- c) receiving and considering external audit reports and management letters and advising Full Council as appropriate;
- d) monitoring Management's response to the external auditor's findings and the implementation of the external auditor's recommendations (*the purpose of this report*)

2. Legal

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

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

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	YES
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Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Audit Committee Effectiveness - Carmarthenshire County Council - July 2018.		Link
Statutory Guidance from the Local Government Measure 2011 Chapter 9		Link

Mae'r dudalen hon yn wag yn fwriadol

REGULATORY RECOMMENDATIONS

ANNUAL REPORT 2023

(from December 2022 to December 2023
 ON-GOING and COMPLETED recommendations)

FOR AUDIT & GOVERNANCE COMMITTEE
 15TH DECEMBER 2023

REGULATORY RECOMMENDATIONS		
	NO.	%
ON TARGET	29	85%
OFF TARGET	5	15%
TOTAL	34	

INDEX

RECOMMENDATIONS

that are on-going/been completed during the last 12 months

Audit Wales	REPORT	PAGE
National	How Local Government Uses Data (Dec 18)	3
Local	Review of Risk Management Arrangements (July 19)	3
National	'Raising Our Game' - Tackling Fraud in Wales (July 20)	4
Local	Review of Waste Services – CCC (July 21)	4
Local	Regenerating Town Centres in Wales (Sep 21)	5
National	Direct Payments for Adult Social Care (April 22)	7
Local	Review of Scrutiny (July 22)	8
Local	Springing Forward – Workforce Management (Aug 22)	8
Local	Assurance & Risk Assessment Progress Update – Carbon Reduction (Oct 22)	9
National	Time for Change – Poverty in Wales (Nov 22)	9

How Local Government Uses Data (Dec 18)

Completed 31/12/2022

Action	14409	Target date	31/12/2022 (original target 31/03/2020)
Action promised	Upskill staff: LA's: to identify staff who have a role in analysing & managing data to remove duplication & free up resources to build & develop capacity in data usage; & to invest & support development of staff data analytical, mining & segmentation skills		
Comment	This is an important element of the Data Management and Insight Strategy, and work has already commenced in this regard. In Oct. 2022 a cohort of 18 members of staff from various departments took part in a series of 4 half day training sessions arranged by the Data Insight team and facilitated by Data Cymru. This provided an opportunity to understand the range of skills available to us within the organisation and allowed for the development of good working relationships between the Data Insight team and wider colleagues. Over time this will strengthen our capacity and capabilities with regards to data and its use. Although this action is depicted as complete given that the first round of training is complete, up-skilling staff will be an ongoing activity.		
Service Head: Jason Jones		Performance status: On target	

Completed 30/06/2023

Action	14407	Target date	30/06/2023 (original target 31/03/2020)
Action promised	Data Culture: LA's need: to have a clear vision that treats data as a key resource; to establish corporate data standards & coding; to undertake an audit; & create a central integrated customer account as a gateway to services		
Comment	The draft Data Management and Insight Strategy has been developed and its underpinning principles continue to drive the team. Actions to address this Audit Wales recommendation have been embedded into business plans. The last 18 months have been positive in terms of defining our role and progress has been made through supporting with some key pieces of work (i.e. annual report) and driving forward the development of some key strategic projects (i.e. Corporate Data Suite) which involved undertaking an audit of available measures. This work will continue in the coming months as we consolidate our position within the organisation, which is especially important in our aim of establishing corporate data standards.		
Service Head: Jason Jones		Performance status: On target	
Action	14410	Target date	30/06/2023 (original target 31/03/2020)
Action promised	Data-driven decision-making culture: LA's: to set data reporting standards to ensure minimum data standards underpin decision making; and to make more open data available		
Comment	This continues to be an ongoing priority for the Data Insight Team and actions to address this Audit Wales recommendation have been embedded into our business plan. Building on the progress made over the last 18 months with regards to understanding what data is available to us, we are now able to start exploring options with regards to the visualisation and wider accessibility of this data. This is being actioned through the development of a 'Corporate Data Suite' which will exist as a Power BI dashboard. The dashboard will be available to senior leaders and senior officers and support in evidence-based decision making. The suite takes account of a range of data. In conjunction to this, we continue to develop the offer on our Research and Statistics Pages of the website and provide ad-hoc support to departments, services and members as the need arises.		
Service Head: Jason Jones		Performance status: On target	

Review of Risk Management Arrangements (July 19)

On-going

Action	14302	Target date	29/03/2024 (original target 31/03/2020)
Action promised	AUDIT WALES: Procedures and Guidance: The Council should develop suitable procedures and guidance to underpin its risk management strategy to ensure that risk management is consistently embedded across the organisation.		
Comment	Awaiting final translation of all Risk Management documents for inclusion on the Risk Management Intranet page. The Risk Management Strategy 2018-2022 is in the process of being updated.		
Remedial Action	Awaiting amendments from original translation.		
Service Head: Helen Pugh		Performance status: Off target	☹️
Action	14307	Target date	29/03/2024 (original target 31/03/2020)
Action promised	AUDIT WALES: The Council to Improve Effectiveness by: training staff; regularly seeking assurance on effectiveness of all aspects of its arrangements & acting on findings; & embedding process for identifying lessons learned & sharing good practice across organisation		
Comment	Bid forms are being updated to include what risks are mitigated and how, and after completion how they can be demonstrated. Officers invited to attend Steering Group to provide feedback.		
Remedial Action	Slight delay in finalising of Bid forms. Due to meet colleagues in Education and Children Services to improve process.		
Service Head: Helen Pugh		Performance status: Off target	☹️

Completed 30/06/2023

Action	14303	Target date	30/06/2023 (original target 31/03/2020)
Action promised	Risk Appetite: The Council should define its corporate risk appetite to ensure that it manages risks and opportunities effectively.		
Comment	Final document approved by CMT and Governance & Audit Committee.		
Service Head: Helen Pugh		Performance status: On target	

'Raising Our Game' - Tackling Fraud in Wales (July 20)

Completed 31/03/2023

Action	14750	Target date	31/03/2023 (original target 31/03/2021)
Action promised	Policies & Training: Staff working across the Welsh public sector should receive fraud awareness training as appropriate to their role in order to increase organisational effectiveness in preventing, detecting & responding to fraud.		
Comment	Screen saver loaded on all Carmarthenshire County Council computer equipment to highlight/communicate the message to stamp out fraud, corruption and theft within the council and from external sources. We will continue to explore opportunities for raising awareness of fraud across the authority.		
Service Head: Helen Pugh		Performance status: On target	

Review of Waste Services – CCC (July 21)

Completed 31/03/2023

Action	15225	Target date	30/06/2022
Action promised	R7(5): Waste Strategy-It develops and implements an engagement strategy focusing on the behavioural change required for the successful launch and adoption by the public of its new strategy (the Welsh Government Blueprint collection model)		
Comment	The development and implementation of an engagement strategy for behavioural change to launch and adopt the waste service change has occurred. A communication and engagement plan has been rolled out in quarter 4 as a result of the waste changes roll out which started from 23rd January 2023. This service change is an interim change ahead of the main waste strategy service change aligning with Wales Government blueprint methodology for domestic waste collections. Information packs containing letters, calendars and recycling guidance leaflets have been issued to all households, community group talks have been carried for example with; sheltered scheme residents, disability groups, town and community councils, multi-cultural group. Door knocking and face to face communications with individual residents across the County has and is continuing. A series of hwb engagement dates in place where officers attend all three of the principal hwb's every Monday to engage with residents about waste related matters. Waste, cleansing, enforcement, customers services, complaints and business support staff briefings have taken place with over 30 sessions taking place to inform staff members of the changes. Five online and face to face meetings have taken place with elected members and an online meeting with Tyisha steering groups. Text and email alert messages is in operation, reminding residents of their next collection days and a waste hub has been created to manage any telephone and email enquiries regarding the service change in order to support residents with the changes and increase in recycling participation.		
Service Head: Daniel W John		Performance status: On target	

Regenerating Town Centres in Wales (Sep 21)

Completed 31/03/2023

Action	15232	Target date	31/12/2023
Action promised	In line with the Audit Wales Report Regenerating Town Centres in Wales – National Report Sept 2021, recommendation 6, we will use the regeneration tool to self-assess our town centre regeneration work where necessary		
Comment	Regeneration has led in the preparation of town centre recovery plans for Ammanford, Carmarthen and Llanelli, which have been to public consultation and endorsed by Cabinet on the 17/01/22. In addition, Regeneration has been leading on developing the “Ten Towns” plans. All these plans have acknowledged the changes occurring in town centres that have been accelerated by the pandemic, Brexit and other market forces. A further Placemaking Plan for Burry Port has been drafted and will be taken through an appropriate sign off process to allow the town to access potential funding alongside the other 13 towns within the County. We have used and will continue to make use of the regeneration tool to support our work where appropriate.		
Service Head: Jason Jones		Performance status: On target	

Closed 31/03/2023

(The following 2 Recommendations were closed without being 100% as they have been superseded by the on-going 2023/24 Delivery Plan actions below)

Action	15146	Target date	31/12/2024
Action promised	Review existing town centre master-plans for 3 primary town centres & produce Recovery Master-plans. Commence delivery of short, medium & strategic interventions. Projects: Carmarthen Hwb, CRF - Revitalise Rhydaman; Towns & Growth; Llanelli		
Comment	Recovery plans have been developed for Ammanford, Carmarthen and Llanelli, in partnership with town task forces/forum and endorsed by Cabinet. The projects under the UK Government’s Community Renewal Fund (CRF) have been completed, which include Carmarthenshire Towns Recovery and Growth Pilot, Supporting the Welsh Language in Business and Communities, Revitalise Rhydaman, Business Bank Sir Gar and Regenerating Llanelli. Under the Levelling Up Fund, Carmarthenshire have been successful in the following bids, firstly the Tywi Valley Path from Llandeilo to Carmarthen and secondly a joint bid with Pembrokeshire County Council for new Public Service Hwbs in Carmarthen and Pembroke town centres. A further two levelling up bids were submitted in Llanelli, but unfortunately the bids were unsuccessful. Shared Prosperity funding has been secured for the 3 primary town centres and applications have been invited to bid for the available funding. Funding includes town centre vacancy fund, an events fund, Business Grants and a Business Renewable Energy fund. In addition, we are working with key stakeholders through their respective town centre task forces and forums to deliver place projects through the shared prosperity fund.		
Service Head: Jason Jones		Performance status: On target before being closed	
Action	15228	Target date	31/03/2025
Action promised	In line with the AW Report Regenerating Town Centres in Wales – National Report Sept 2021, recommendation 4, we will through the multi-disciplined corporate enforcement group implement the Empty Property Action Plan, using potential loan funding from WG’s Empty Property Management Fund to utilise necessary enforcement powers where appropriate		
Comment	Carmarthenshire have completed the training provided and subsequently developed an Empty Property Action Plan for enforcement within town centres linked to the Transforming Towns agenda. Carmarthenshire have an Enforcement Group in place, made up of officers from a wide range of departments aimed to tackle the empty properties in the County. The second meeting took place on 27th September 2022. The group are tasked with working through a Property Priority list originally consisting of 27 problematic properties mixed between commercial and residential across the County, mostly within the primary towns. Meetings have been held with Welsh Government officials to target specific buildings and the option of utilising specific consultant support alongside a loan has been offered. To date the group have started working their way through the properties and through collaborative working 4 commercial properties have subsequently been unlocked and are now occupied. A full update was provided to WG in December 2022. As the group progresses there will be consideration made regarding requests to add properties to the list. A full Enforcement group meeting took place in January 2023 to work through adding / removing properties from the current list. In March 2 further properties in Llanelli had received positive outcomes from enforcement action to tidy up the properties. The review exercise was beneficial, the properties on the list are the hardest to reach. In addition, there is a separate list of vacant commercial properties within the primary town centres which we will aim to unlock by contacting property owners and highlighting potential funding such as the Transforming Towns Loan and Shared Prosperity Funding.		
Service Head: Jason Jones		Performance status: On target before being closed	

On-going (2023/24 Delivery Plan actions)

Action	16338	Target date	31/03/2025
Action promised	Deliver the Llanelli 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. (CV36)		
Comment	We continue to deliver the actions relating to the Llanelli recovery plan. 1 project linked to the central Square is being developed through the SPF Place Tackling Towns funding. We have also applied for WG Transforming Towns Placemaking funding to complete feasibility studies and works where necessary. Two applicants have submitted an expression of interest for the Transforming Towns Placemaking Funding. 3 applicants have expressed an interest in the SPF vacant property funding, 1 of which has progressed to a full application. The Llanelli Task Force continues to meet on a quarterly basis. A productive walkaround has ensured areas of concern within Llanelli have been tackled through support from cleansing and highways. A prioritised long list of actions is being shared between Economic Development and Environment. The Economic Development team are supporting with weekly recording and reporting of town centre related support required to all appropriate departments. Five events have been supported through the		

Comment	The former YMCA building is under refurbishment and expected to complete in 4th quarter of 2023/4. The development provides 4 ground floor retail units and 4 first floor office units to deliver 1000sqm of commercial floorspace to accommodate up to 50 jobs, as well as 8 residential units. Commercial opportunities will be advertised in the coming months and residential element let through the Housing Options team in line with local lettings policy to council tenants. Construction on the Market Street North site recommenced 18th September 2023 with an anticipated 18-month (65 weeks) build programme. The development will provide 340sqm commercial floorspace in 5 commercial units with capacity to accommodate 17 jobs and 10 residential units.		
Service Head: Jason Jones	Performance status: On target		
Action	16339	Target date	31/03/2025
Action promised	Deliver the Carmarthen 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. (CV38)		
Comment	We continue to deliver the actions relating to the Carmarthen recovery plan. 3 projects are being developed through the SPF Place Tackling Towns funding. We are also applying for WG Transforming Towns Placemaking funding to complete further projects and works where necessary. A condition survey for the Castle has been procured and an inception meeting is expected to take place early October 2023. An internal group are considering revised options for the space at Jacksons Lane Square following discussions with businesses using the outdoor area. One applicant has submitted an expression of interest for the Transforming Towns Placemaking Funding. One applicant has applied for SPF Vacant property funding which has subsequently been withdrawn. The Carmarthen Town Regeneration Forum continues to meet on a quarterly basis. A productive walkaround has ensured areas of concern within Carmarthen have been tackled through support from cleansing and highways. A prioritised long list of actions is being shared between Economic Development and Environment. The Economic Development team are supporting with weekly recording and reporting of town centre related support required to all appropriate departments. Works to the kiosks on Chapel Street have been completed, following open market advertising 3 businesses have taken handover of the units and occupied the kiosks at the end of September 2023. All businesses will be occupying the kiosks for a maximum of 12 months, during which time business engagement and opportunities to expand into other properties within the town will be supported.		
Service Head: Jason Jones	Performance status: On target		
Action	16340	Target date	31/03/2024
Action promised	Through the multi - disciplined corporate enforcement group implement the Empty Property Action Plan, using potential loan funding from Welsh Governments Empty Property Management Fund to utilise necessary enforcement powers where appropriate. (CV39)		
Comment	A cross departmental group is in place which brings together officers who have the necessary enforcement powers. The group meets on a quarterly basis. There is a long list of properties which are considered. Originally the list consisted of 27 properties across the county. To date positive intervention has seen 10 removed from the list as they have been occupied or resolved. The list is reviewed at each meeting to ensure the most appropriate properties are on it. The progress is provided to Welsh Government on a 6 monthly basis. The properties unlocked to date have not required assistance from the Empty Property Management Fund.		
Service Head: Jason Jones	Performance status: On target		
Action	16341	Target date	31/03/2025
Action promised	Deliver initiatives linked to the three Primary Town centre recovery plans and ten towns via The Shared prosperity Fund Place Anchor Projects including Tackling Town centres, Town Centre Vacant property Fund and Town centre Events Fund (CV36, CV38, CV39 & CV41)		
Comment	The Place Anchor projects were released to the market on 1st March to attract individuals, businesses, business improvement districts and town councils to apply for funding within the town centres. The vacant property fund has received 4 expressions of interest to date and applications have been taken to an internal grants panel to consider eligibility and delivery, of these projects one has been withdrawn and one has progressed to the full application stage. The events funding has involved a summary of events which benefit the town centres being considered and endorsed by the Task Forces / Town Forum. To date 7 events have been supported with a further 31 being endorsed between the 3 primary towns. We will continue to work with the town councils and business improvement districts to strengthen their calendars of events. The Tackling Towns funding has ringfenced £500,000 for the towns of Ammanford, Carmarthen and Llanelli which will include direct delivery of smaller interventions within the town centres linked to the actions of the recovery masterplans. There is also £100,000 funding for direct delivery projects for the 10 towns and Burry Port. The projects have been endorsed by the respective town groups. The initial designs for the projects are currently being worked up with a view of gaining the necessary statutory approvals in advance of instructing the DLO or contractor through the engineering framework. Consideration is being given to variations within the SPF Place funding profile to provide options to adjust the funding opportunities to cover different activities which support the original objectives of the SPF Place anchor including uplifting the town centres by reducing the amount of vacant properties and enhancing the public space.		
Service Head: Jason Jones	Performance status: On target		

Direct Payments for Adult Social Care (April 22)

On-going

Action	17252	Target date	31/03/2024 (original target 31/12/2022)
Action promised	AUDIT WALES: Review public information in discussion with service users and carers to ensure it is clear, concise and fully explains what they need to know about Direct Payments		
Comment	The information is currently being reviewed to ensure that it is concise and fully explains Direct Payments. This will be completed when the review of the Direct Payments Policy is completed to ensure that the information for service users and carers is correct and accurately reflects the policy.		
Remedial Action	The delay with the policy has impacted on our ability to review information. The policy is nearing completion, and the next phase will be to engage with service users and carers to develop user friendly information and guidance for direct payments recipients.		
Service Head: Chris Harrison		Performance status: Off target	
Action	17258	Target date	31/03/2024 (original target 31/03/2023)
Action promised	AUDIT WALES: To ensure services are provided equitably & fairly we recommend LAs & WG: Clarify policy expectations in plain accessible language- what Direct Payments can pay for; how application & assessment processes, timescales & review processes work; monitoring individual payments & verify payments; unused monies; pooled budgets		
Comment	Due to delay and work involved with changing the system for DP, more time is required to review the policy and associated documentation		
Remedial Action	Regular meeting with DP team and professionals.		
Service Head: Chris Harrison		Performance status: Off target	

Action	17259	Target date	31/03/2024
Action promised	AUDIT WALES: Work together to establish a system to fully evaluate Direct Payments that captures all elements of the process – information, promotion, assessing, managing and evaluating impact on wellbeing and independence		
Comment	Development work is ongoing with key areas such as system change nearing completion. A DP operational group has been set up to revise the policy and to consider all aspects of the process		
Service Head: Chris Harrison		Performance status: On target	

Completed 30/09/2023

Action	17253	Target date	30/09/2022
Action promised	AUDIT WALES: Undertake additional promotional work to encourage take up of Direct Payments		
Comment	This has been completed in the first instance with a Radio campaign that generated interest from potential PA's. This is also ongoing with the PA Coordinator attending other for a to generate interest, such as attendance at the job centre and presence at Pathway to Care event.		
Service Head: Chris Harrison		Performance status: On target	
Action	17254	Target date	30/09/2022
Action promised	AUDIT WALES: Ensure advocacy services are considered at the first point of contact to provide independent advice on Direct Payments to service users and carers		
Comment	Advocacy services have been commissioned and we are trying to ensure that they are considered the first point of contact for independent advice. This is done by the continued marketing of the services as the experts in the field.		
Service Head: Chris Harrison		Performance status: On target	
Action	17255	Target date	31/12/2022
Action promised	AUDIT WALES: Ensure information about Direct Payments is available at the front door to social care and are included in the initial discussion on the available care options for service users and carers		
Comment	Training about Direct Payments and the process for managing them has been provided to care managers. A new round of training will take place over the winter to ensure that new staff are provided with current information regarding the process. There is also an information pack that is provided to potential direct payments recipients to ensure that they make an informed choice.		
Service Head: Chris Harrison		Performance status: On target	
Action	17256	Target date	31/12/2022
Action promised	AUDIT WALES: Provide training to social workers on Direct Payments to ensure they fully understand their potential and feel confident promoting it to service users and carers		
Comment	Training regarding Direct Payments and the process for managing them has been provided to care managers. There will be a new round of training provided over the winter to ensure that new staff are provided with up-to-date information regarding the process.		
Service Head: Chris Harrison		Performance status: On target	

Action	17257	Target date	30/09/2022
Action promised	AUDIT WALES: Work together to develop a joint Recruitment and Retention Plan for Personal Assistants		
Comment	This has been developed and is being implemented.		
Service Head:	Chris Harrison	Performance status:	On target
Action	17260	Target date	31/03/2023
Action promised	AUDIT WALES: Annually publish performance information for all elements of Direct Payments to enable a whole system view of delivery and impact to support improvement		
Comment	A performance report is done yearly to inform the Director's annual report. This was completed for end of financial year 22/23.		
Service Head:	Chris Harrison	Performance status:	On target

Review of Scrutiny (July 22)

On-going

Action	16535	Target date	31/03/2024
Action promised	AUDIT WALES: Put in place arrangements for assessing the effectiveness and impact of overview and scrutiny. (CV107)		
Comment	The Scrutiny Chairs and Vice Chairs Forum have agreed a self-evaluation questionnaire which will be circulated to all members w/c 11/09/2023. Once the results are known the Authority will commission the WLGA to facilitate a two part self-evaluation workshop.		
Service Head:	Linda Rees Jones	Performance status:	On target

Springing Forward – Workforce Management (Aug 22)

On-going

Action	17095	Target date	31/03/2024
Action promised	AUDIT WALES: Workforce management: The Council should strengthen the application of the sustainable development principle1 to improve the way it plans, delivers, and monitors the management of its workforce		
Comment	The development of a robust workforce data framework was identified as a priority within the Audit Wales Springing Forward report. This project is being fully aligned with the key thematic priorities and objectives identified within the Council Workforce Strategy which is currently in draft form. Further discussions to be held with People Management SMT and other relevant Council officers to inform the development of the data framework in order to fully reflect the Council Workforce Strategy ambitions and support implementation and monitoring of progress at corporate and departmental service level.		
Service Head:	Paul R Thomas	Performance status:	On target
Action	17096	Target date	31/03/2024
Action promised	AUDIT WALES: Performance management: Council needs to strengthen performance management of its workforce by: developing a set of performance & outcome measures that reflect the ambitions for its workforce & monitor measures at a corporate level - reporting to overview & scrutiny & • benchmarking performance on workforce management with other orgs		
Comment	This project is being fully aligned with the key thematic priorities and objectives identified within the Workforce Strategy. This document is currently in draft form. Further discussions to inform the development of the data framework and ensure it fully reflects the Council`s workforce strategy and support implementation and monitoring of progress at corporate and departmental service level are also taking place.		
Service Head:	Paul R Thomas	Performance status:	On target

Assurance & Risk Assessment Progress Update – Carbon Reduction (Oct 22)

On-going

Action	16153	Target date	31/03/2024 (original target 31/03/2023)
Action promised	AUDIT WALES: 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		
Comment	The Authority has costed its net zero plan in line with other authorities within the Region; however, there is no All-Wales costing model available. Local Partnerships (an in-house consultancy jointly owned by the Local Government Association, HM Treasury, and the Welsh Government) are currently developing a methodology to provide a robust and consistent approach to costing NZC Plans. Welsh Local Government Association are in discussions with Welsh Government regarding potentially providing a basic package for all 22 Welsh local authorities. We have volunteered to be a pilot local authority.		
Remedial Action	We have costed our own plan and will publish that alongside a new strategy in spring 2024. The development of the All-Wales model authority has not yet been developed by the Welsh government. While the development of that model is not in the gift of the Authority, the Authority, alongside the WLGA and other authorities, support the development of an All-Wales model as it provides consistency of approach and transparency for stakeholders on the costs to the public sector. If that model is not available by the time of the new strategy, we will be publishing our own model as part of the strategy.		
Service Head: Rhodri Griffiths		Performance status: Off target	



Time for Change – Poverty in Wales (Nov 22)

On-going

Action	17263	Target date	31/12/2023
Action promised	AUDIT WALES: 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		
Comment	Discussions have taken place on undertaking a Poverty truth Commission in Carmarthenshire with links established with the Poverty truth network to support. next step is to fully scope requirements and develop a costed plan for undertaking		
Service Head: Jason Jones		Performance status: On target	
Action	17265	Target date	31/03/2024 (original target 30/09/2023)
Action promised	AUDIT WALES: To streamline & improve application & information services for people in poverty councils should: establish corporate data standards & coding that all services use for their core data; undertake an audit; create a central integrated customer account; undertake a data audit; review & update data sharing protocols		
Comment	Work underway and is being supported through the Officer Working Group. Customer account managed through the Hwb Advisor service.		
Service Head: Jason Jones		Performance status: On target	
Action	17266	Target date	31/12/2023
Action promised	AUDIT WALES: Councils review their integrated impact assessments or equivalent to: ensure that they draw on relevant, comprehensive & current data (nothing over 12 months old) to support analysis; ensure integrated impact assessments capture information on: involvement activity; cumulative impact/mitigation; monitor & evaluate impact; action plan		
Comment	IIA method fully updated and tested and now being used by some departments. Full go live planned for January 2024 following final testing of the cover sheet element (to draw on information from the IIA as part of the committee cover sheet process).		
Service Head: Jason Jones		Performance status: On target	

Completed 30/09/2023

Action	17261	Target date	31/05/2023
Action promised	AUDIT WALES: Local strategies, targets & performance reporting for tackling & alleviating poverty; Wellbeing Plans to focus on tackling poverty to co-ordinate efforts, meet local needs & support revised national plan targets & actions - SMART local actions; resourcing plan; involvement; outcome indicators/measures; annual public reporting		
Comment	Tackling Poverty embedded as a thematic priority across the Council and included as a specific well-being objective in the PSB well-being plan. Progress will be monitored through these channels. Council published its' Tackling Poverty Plan in July 2023 and actions from that plan will be embedded in divisional business plans and monitored through regular performance monitoring channels and by the tackling Poverty Advisory Panel.		
Service Head: Jason Jones		Performance status: On target	
Action	17262	Target date	31/12/2022
Action promised	AUDIT WALES: 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		
Comment	Cllr Linda Evans designated as the lead Cabinet member for Tackling Poverty for Carmarthenshire County Council		
Service Head: Jason Jones		Performance status: On target	
Action	17264	Target date	30/04/2023
Action promised	AUDIT WALES: Ensure people are able to get the information & advice they need, we recommend councils optimise their digital services by creating a single landing page on their website - directly accessible on home page; provides links to services provided by us that relate to poverty; provides information on the work of partners to assist people		
Comment	Carmarthenshire County Council website has dedicated cost of living pages with information and support available through Claim What`s Yours and Hwb Advisors. Face to face advice also available through Hwbs at Llanelli, Carmarthen and Ammanford and Hwb Bach Y Wlad (funded by SPF) launched in September 2023 to visit the 10 rural towns		
Service Head: Jason Jones		Performance status: On target	

**Pwyllgor Llywodraethu ac Archwilio
15 Rhagfyr 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: HPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

Governance & Audit Committee 15 December 2023

Governance & Audit Committee Action Log

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 - 2023/01	14/07/2023	Audit Wales Report: Time For Change - Poverty in Wales The Committee requested that a progress update report be brought to the Committee in 6 months' time.	Progress Update Report on the Audit Wales Report: Time For Change - Poverty in Wales to be brought to the December meeting.	Corporate Policy & Partnership Manager	Complete (15.12.2023)
GAC - 2023/04	29/09/2023	Complaints Report: the Committee made suggestions for improvements to the Complaints Report.	Revised Complaints Report to be brought to the December meeting of the Governance & Audit Committee.	Corporate Policy & Partnership Manager	Complete (15.12.2023)
GAC - 2023/05	29/09/2023	Payroll Staff Certification Exercise: the Committee requested an update be provided on the completion rate of the exercise, and details of any outstanding requests.	Verbal progress update on the Payroll Staff Certification Exercise to be brought to the December meeting of the Governance & Audit Committee.	Head of Financial Services / Principal Auditor	Complete (15.12.2023)
GAC - 2023/06	29/09/2023	Internal Audit Report - Safeguarding: the Committee requested that a follow up review be undertaken as part of the 2024/25 Internal Audit plan.	Review to be included on the 2024/25 Internal Audit plan; Final Report to be brought back to the Committee when complete (target: September 2024)	Principal Auditor	Due September 2024
GAC - 2023/07	29/09/2023	Internal Audit Report - Welfare Cards: the Committee requested that a follow up review be undertaken as part of the 2024/25 Internal Audit plan.	Review to be included on the 2024/25 Internal Audit plan; Final Report to be brought back to the Committee when complete (target: September 2024)	Principal Auditor	Due September 2024
GAC - 2023/08	27/10/2023	Burry Port Harbour Return: Item was withdrawn from the agenda.	Burry Port Harbour Return to be presented to the Governance & Audit Committee at the December 2023 meeting.	Director of Corporate Services	Complete (15.12.2023)
GAC - 2023/09	27/10/2023	Tenant Housing Arrears: a report be brought to a future meeting of the Governance and Audit Committee setting out the Authority's management of tenant housing arrears, to include comparative figures with peer Authorities.	Report to be brought to the Committee. Report to be coordinated by the Principal Auditor.	Principal Auditor	Due March 2024

Mae'r dudalen hon yn wag yn fwiadol

PWYLLGOR LLYWODRAETHU AC ARCHWILIO

DYDD GWENER, 27 HYDREF 2023

PRESENNOL: D. MacGregor (Cadeirydd)

Cynghorwyr (Yn y Siambr):

K.V. Broom

Cynghorwyr (Yn rhithwir):

A. Evans

A.G. Morgan

P.T. Warlow

D.E. Williams

J. Williams

T. Davies

Aelodau Lleyg (Yn y Siambr):

J. James

K. Jones

M. MacDonald

Hefyd yn bresennol (Yn y Siambr):

E. Ansell, Cynrychiolydd Archwilio Cymru

J. Blewitt, Cynrychiolydd Archwilio Cymru

D. Owen, Cynrychiolydd Archwilio Cymru

Hefyd yn bresennol (Yn y Siambr):

C. Moore, Cyfarwyddwr Gwasanaethau Corfforaethol

R. Hemingway, Pennaeth Gwasanaethau Ariannol

H. Pugh, Pennaeth Refeniw a Chydymffurfiaeth Ariannol

C. Powell, Prif Archwilydd

S. Wride, Uwch Swyddog Risg

E. Evans, Prif Swyddog Gwasanaethau Democrataidd

J. Owens, Swyddog Gwasanaethau Democrataidd

Hefyd yn bresennol (Yn rhithwyr):

A. Parnell, Rheolwr Pensiwn a Buddsodiadau Gyllidol

S. Rees, Cyfieithydd Ar Y Pryd

M. Runeckles, Swyddog Cefnogi Aeolodau

Siambr - Neuadd y Sir, Caerfyrddin. SA31 1JP ac o bell - 10.00 yb - 12.12 yp

Dywedwyd wrth y Pwyllgor, yn unol â Rheol 2(3) o Weithdrefn y Cyngor, y byddai trefn y materion ar yr agenda yn cael ei newid er mwyn ystyried Eitem Rhif 3.2 ar yr Agenda cyn Rhif 3.1 ac Eitem Rhif 5.2 ar yr Agenda cyn Rhif 5.1.

1. YMDDIHEURIADAU AM ABSENOLDEB

Cafwyd ymddiheuriad am absenoldeb gan y Cynghorydd K. Davies.

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

2. DATGANIADAU O FUDDIANNAU PERSONOL

Yr Aelod	Eitem Agenda	Y Math o Fuddiant
Y Cynghorydd K. V. Broom	5 - Datganiad Cyfrifon Cronfa Bensiwn Dyfed (yn cynnwys 5.1 - 5.4)	Aelod o Gronfa Bensiwn Dyfed
Mrs Karen Jones	5 - Datganiad Cyfrifon Cronfa Bensiwn Dyfed (yn cynnwys 5.1 - 5.4)	Aelod o Gronfa Bensiwn Dyfed
M. MacDonald	5 - Datganiad Cyfrifon Cronfa Bensiwn Dyfed (yn cynnwys 5.1 - 5.4)	Aelod o Gronfa Bensiwn Dyfed
Y Cynghorydd P. T. Warlow	5 - Datganiad Cyfrifon Cronfa Bensiwn Dyfed (yn cynnwys 5.1 - 5.4)	Aelod o Gronfa Bensiwn Dyfed
Y Cynghorydd D. E. Williams	5 - Datganiad Cyfrifon Cronfa Bensiwn Dyfed (yn cynnwys 5.1 - 5.4)	Aelod o Gronfa Bensiwn Dyfed Cadeirydd Pwyllgor Cronfa Bensiwn Dyfed
Y Cynghorydd J. Williams	5 - Datganiad Cyfrifon Cronfa Bensiwn Dyfed (yn cynnwys 5.1 - 5.4)	Aelod o Gronfa Bensiwn Dyfed

3. DATGANIAD CYFRIFON 2022/23 CYNGOR SIR GAERFYRDDIN:

3.1. DATGANIAD CYFRIFON CYNGOR SIR GAERFYRDDIN 2022/23

Bu'r Pwyllgor yn ystyried Datganiad Cyfrifon 2022/23 ar gyfer Cyngor Sir Caerfyrddin, a oedd wedi'i baratoi yn unol â Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 (fel y'u diwygiwyd yn 2018). Dywedwyd, yn sgil cyflwyno'r safon archwilio ddiwygiedig (ISA 315 (UK) ac oedi o ran cwblhau rhai cyfrifon 2021/22, y dyddiad cau statudol ar gyfer cyfrifon 2022/23 wedi'u harchwilio wedi'i ymestyn i 30 Tachwedd 2023.

Rhoddwyd trosolwg i'r Pwyllgor o'r pwyntiau amlwg yn y Datganiad Cyfrifon a oedd yn crynhoi sefyllfa ariannol yr Awdurdod ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023, ac a oedd yn cynnwys y diwygiadau y cytunwyd arnynt gydag Archwilio Cymru fel rhan o'i archwiliad.

Mewn perthynas â Chronfa'r Cyngor, cadarnhawyd nad oedd unrhyw newidiadau wedi'u gwneud i gronfa wrth gefn y Gronfa Gyffredinol na balans y Cyfrif Refeniw
Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

Tai ar ddiwedd y flwyddyn. Fodd bynnag, rhoddwyd gwybod i'r Pwyllgor fod archwilio wedi nodi gwariant cyfalaf o £1.058m a dalwyd ym mis Ebrill 2023 oedd yn ymwneud â 2022/23 ac felly roedd angen addasu'r gwariant cyfalaf a gostyngiad cysylltiedig yng Nghronfeydd wrth Gefn Neilltuedig y Cyngor.

Cyfeiriwyd hefyd at y Datganiad Llywodraethu Blynyddol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 a fyddai'n cyd-fynd â'r Datganiad Cyfrifon i ddangos cydymffurfiaeth yr Awdurdod â fframwaith CIPFA a SOLACE a'i saith egwyddor graidd o lywodraethu da. Mewn diweddariad i'r Pwyllgor, dywedodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol fod mân addasiad wedi'i wneud ers dosbarthu dogfennau'r cyfarfod, i'r ffigurau sy'n ymwneud â nifer yr achosion o dorri rheolau data personol a digwyddiadau seiberddiogelwch a nodir yn adran 3.3.7.4 o'r ddogfen.

Roedd y Cyfarwyddwr Gwasanaethau Corfforaethol yn falch o adrodd, er gwaethaf cefndir yr hinsawdd macro-economaidd bresennol, fod statws ariannol cyffredinol yr Awdurdod wedi cael ei gynnal ar lefel ddarbodus. I grynhoi, diolchodd Cyfarwyddwr y Gwasanaethau Corfforaethol i Bennaeth y Gwasanaethau Ariannol a'i dîm am eu gwaith rhagorol i baratoi'r Datganiad Cyfrifon.

Rhoddwyd sylw i'r materion/sylwadau a godwyd gan y Pwyllgor, fel a ganlyn:-

Cyfeiriwyd at y gyllideb refeniw yn manylu ar y gwariant adrannol yn ystod y cyfnod adrodd. Yng ngoleuni'r gorwariant sylweddol a adroddwyd ar gyfer gofal cymdeithasol, gwasanaethau plant ac ysgolion, pwysleisiodd y Pwyllgor yr angen i fod yn wylidwrus o'r rhesymau sylfaenol dros y gorwariant, a chroesawodd y camau a eglurwyd oedd yn cael eu cymryd gan yr Awdurdod yn hyn o beth.

Tynnwyd sylw at y Cyfrif Refeniw Tai lle codwyd pryderon mewn perthynas â'r cynnydd mewn ôl-ddyledion rhent tenantiaid, gyda pherfformiad yr Awdurdod y tu hwnt i ymyl yr hyn a ystyriwyd yn lefel arfer dda. Cyfeiriodd Pennaeth y Gwasanaethau Ariannol at effaith pandemig y coronafeirws ar lefel ôl-ddyledion tenantiaid presennol a rhoddodd grynodedeb o reolaeth a pherfformiad ôl-ddyledion rhent yr Awdurdod yn ystod y blynyddoedd diwethaf, a oedd wedi gwella ers 2021 ac a oedd yn ffafriol o gymharu ag Awdurdodau eraill.

Cyfeiriwyd at y wybodaeth gamarweiniol ddiweddar a ddyfynnir yn y wasg a'r cyfryngau mewn perthynas â sefyllfa gyllidebol yr Awdurdod. Eglurodd Cyfarwyddwr y Gwasanaethau Corfforaethol fod yr amrywiant yn sefyllfa Alldro Rhaglen Gyfalaf yr Awdurdod, ar y cyfan, yn gysylltiedig yn bennaf i faterion a oedd wedi arwain at lithriad ar gyfer prosiectau parhaus. Yn unol â hynny, rhoddodd Cyfarwyddwr y Gwasanaethau Corfforaethol sicrwydd i'r Pwyllgor y byddai'r Awdurdod yn ceisio cywiro unrhyw gamddechongli gwybodaeth.

Mewn ymateb i ymholiad, cadarnhaodd Cyfarwyddwr y Gwasanaethau Corfforaethol fod adolygiad blynyddol o'r cynllun busnes tai a'r gyllideb wedi'i gynnal fel rhan o waith monitro'r Awdurdod o'i stoc dai a'i gostau cynnal a chadw cysylltiedig, a ddiweddarwyd i adlewyrchu cost gynyddol deunyddiau a llafur.

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

Mewn diweddariad i'r Pwyllgor yn dilyn ymholiad ynghylch dyfarniad cyflog athrawon, dywedodd Cyfarwyddwr y Gwasanaethau Corfforaethol fod hysbysiad wedi dod i law yn ddiweddar y byddai'n ofynnol i Awdurdodau Lleol ddarparu ar gyfer y dyfarniadau cyflog athrawon o fewn cynigion y gyllideb o hyn ymlaen.

PENDERFYNWYD YN UNFRYDOL:

- 3.1.1 cymeradwyo Datganiad Cyfrifon 2022/23 wedi'i archwilio ar gyfer Cyngor Sir Caerfyrddin.**
- 3.1.2 cyflwyno adroddiad i gyfarfod o'r Pwyllgor Llywodraethu ac Archwilio yn y dyfodol sy'n nodi rheolaeth yr Awdurdod o ôl-ddyledion tai tenantiaid, i gynnwys ffigurau cymharol gydag Awdurdodau eraill.**

3.2. ADRODDIAD DATGANIADAU ARIANNOL - CYNGOR SIR GAERFYRDDIN

Bu'r Pwyllgor yn ystyried Adroddiad Archwilio Cymru ar yr Archwiliad o Ddatganiadau Ariannol. Roedd yr adroddiad yn crynhoi'r prif ganfyddiadau a ddeilliodd o'r archwiliad a gynhaliwyd gan Archwilio Cymru o gyfrifon yr Awdurdod ar gyfer 2022/23.

Yr Archwilydd Cyffredinol oedd yn gyfrifol am ddarparu sylwadau ynghylch a oedd y datganiadau ariannol yn olwg gywir a theg ar sefyllfa Cyngor Sir Caerfyrddin ar 31 Mawrth 2023.

Tynnodd Mr D Owen, Cynrychiolydd Archwilio Cymru, sylw'r Pwyllgor at baragraff 7 o'r adroddiad gan roi'r wybodaeth ddiweddaraf am y gwaith archwilio rhagorol a oedd wedi ei gwblhau ers dosbarthu'r ddogfen.

Roedd y Pwyllgor yn falch o nodi bod Archwilio Cymru yn bwriadu cyhoeddi barn archwilio ddiamod ar y cyfrifon, a fyddai'n cael ei chyhoeddi ar ôl i'r Llythyr Sylwadau ddod i law. Roedd y Pwyllgor hefyd yn falch o nodi nad oedd unrhyw gamddatganiadau wedi'u nodi yn y datganiadau ariannol a oedd yn dal heb eu cywiro.

Rhoddwyd sylw i'r materion/sylwadau a godwyd gan y Pwyllgor, fel a ganlyn:-

Gofynnwyd am ragor o fanylion mewn perthynas â'r camddatganiad wedi'i gywiro ynghylch ailbriso asedau a nodir yn Atodiad 3 yr adroddiad. Eglurodd y Pennaeth Gwasanaethau Ariannol yn briodol fod cyfran sylweddol o'r camddatganiad yn ymwneud â'r rhaglen tai cymdeithasol lle nad oedd ailbriso wedi'i wneud yn dilyn trosglwyddo asedau o 'yn cael eu hadeiladu' i 'yn cael eu defnyddio'n weithredol'. Esboniwyd bod lefel yr ailbriso yn ymwneud â'r cynnydd sylweddol yng nghyfradd rhaglen dai'r Cyngor yn ystod y blynyddoedd diwethaf, a waethygyd ymhellach gan bandemig y coronafeirws a chynnydd mewn costau adeiladu; At hynny, o fewn cyfrifon yr Awdurdod, roedd tai cymdeithasol yn cael eu prisio ar sail gostyngol i werth y farchnad.

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

Dangosodd yr Aelodau eu gwerthfawrogiad am yr holl staff sy'n ymwneud â llunio adroddiad cadarnhaol a chalonogol a oedd yn rhoi sicrwydd i'r Pwyllgor mewn perthynas â sefyllfa ariannol yr Awdurdod.

PENDERFYNWYD YN UNFRYDOL dderbyn adroddiad Archwilio Cymru ar yr Archwiliad o Gyfrifon Cyngor Sir Caerfyrddin ar gyfer 2022/23.

3.3. LLYTHYR CYNRYCHIOLAETH I ARCHWILIO CYMRU CYNGOR SIR GAR

Bu'r Pwyllgor yn ystyried y Llythyr Sylwadau i Archwilio Cymru a oedd wedi'i baratoi gan Gyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Llywodraethu ac Archwilio, yn unol â gofynion y Datganiad ar Safonau Archwilio (SAS440 - Sylwadau Rheolwyr).

Roedd angen cydnabyddiaeth ffurfiol y Pwyllgor o ymateb Cyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Llywodraethu ac Archwilio ar Archwilio Cymru hefyd.

PENDERFYNWYD YN UNFRYDOL gydnabod yn ffurfiol y Llythyr Sylwadau gan Gyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Llywodraethu ac Archwilio at Archwilio Cymru.

3.4. YMHOLIADAU ARCHWILIO AR GYFER Y RHEINY SY'N GYFRIFOL AM LYWODRAETHU A RHEOLAETH

Cafodd y Pwyllgor ymatebion yr Awdurdod i Archwilio Cymru ar nifer o feysydd llywodraethu a effeithiodd ar yr archwiliad o'r datganiadau ariannol. Roedd yr ystyriaethau hynny yn berthnasol i reolwyr y Cyngor a'r 'rheiny sy'n gyfrifol am lywodraethu', sef y Pwyllgor Llywodraethu ac Archwilio. Roedd y wybodaeth a ddarparwyd yn cyfrannu at ddealltwriaeth Archwilio Cymru o'r Cyngor a'i brosesau busnes er mwyn cynorthwyo Archwilio Cymru i roi barn archwilio ar ddatganiadau ariannol 2022/23.

Rhoddyd sylw i'r materion/sylwadau a godwyd gan y Pwyllgor, fel a ganlyn:-

Tynnwyd sylw at ymholiadau rheolwyr mewn perthynas â thwyll lle nodwyd y gallai'r Awdurdod, yn ei ymateb, gyfeirio at nifer y cwynion a oedd yn datgelu camarfer a drosglwyddwyd o'r blynyddoedd blaenorol. Cyfeiriwyd hefyd at yr hyfforddiant Ymwybyddiaeth o Dwyll a Seiberdroseddu a ddarparwyd gan Heddlu Dyfed-Powys lle awgrymodd y Pwyllgor y dylid cynnwys presenoldeb y Pwyllgor Llywodraethu ac Archwilio ac Aelodau'r Cyngor yn y digwyddiadau hyn.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r ymatebion i'r ceisiadau a wnaed i'r rheolwyr a'r Pwyllgor Llywodraethu ac Archwilio, fel y nodir yn yr adroddiad, ac yn amodol ar y sylwadau a wnaed gan y Pwyllgor yn y cyfarfod.

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

4. **DATGANIAD ARIANNOL AWDURDOD HARBWR PORTH TYWYN 2022-23**

Dyweddodd Cyfarwyddwr y Gwasanaethau Corfforaethol wrth y Pwyllgor fod yr adroddiad sy'n ymwneud â datganiad cyfrifo 2023-23 Awdurdod yr Harbwr wedi'i archwilio wedi cael ei dynnu'n ôl gyda'r bwriad o gael ei gyflwyno i gyfarfod nesaf y Pwyllgor Llywodraethu ac Archwilio. Yn hyn o beth, eglurwyd bod yr adroddiad yn ffeithiol gywir, ystyriwyd ei bod yn briodol cynnwys datganiadau ychwanegol ynghylch y gweithgareddau a'r risgiau ar ôl i'r Marine & Property Group Ltd fynd i ddwylo'r gweinyddwyr ym mis Mehefin 2023.

5. **DATGANIAD CYFRIFON CRONFA BENSIWN DYFED:**

[Roedd y Cynghorydd K.V. Broom, Mrs K. Jones, Mr M. MacDonald, y Cynghorydd P. T. Warlow, y Cynghorydd D. E. Williams a'r Cynghorydd J. Williams wedi datan buddiant yn eitemau 5.1 – 5.4 ar yr agenda yn gynharach, a bu iddynt aros yn y cyfarfod wrth i'r eitemau gael eu hystyried].

5.1. **ADRODDIAD A CHYFRIFON BLYNYDDOL CRONFA BENSIWN DYFED 2022-2023**

Yn unol â darpariaethau Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014, cafodd Adroddiad Blynyddol a Datganiad Cyfrifon 2022-23 wedi'i archwilio, a oedd yn ymwneud â Chronfa Bensiwn Dyfed, eu rhoi gerbron y Pwyllgor i'w cymeradwyo. Roedd yr adroddiad blynyddol yn darparu gwybodaeth am sefyllfa ariannol, perfformiad a hyblygrwydd ariannol y Gronfa am y flwyddyn 2022-23.

Rhoddodd Pennaeth y Gwasanaethau Ariannol fanylion am y mân ddiwygiadau a wnaed i'r cyfrifon a oedd yn cynnwys mewnosod Nodyn Digwyddiadau ar ôl y Fantolen nad oedd yn cael unrhyw effaith gyffredinol ar y datganiadau sylfaenol, a nodyn datgelu ar symud buddsoddiadau rhwng Lefel 3 a 2 o fewn nodyn 13.5 a 13.6 o'r datganiad cyfrifon. Cadarnhawyd bod yr holl newidiadau y cytunwyd arnynt gydag Archwilio Cymru wedi cael eu hadlewyrchu yn y Datganiad Cyfrifon.

Cyfeiriwyd at y prisiad actiwaraid teirblwydd ar 31 Mawrth 2022 lle dywedwyd bod lefel ariannu'r Gronfa wedi cynyddu o 105% i 113% dros y tair blynedd ers 31 Mawrth 2019.

Nodwyd bod Asedau Net y Gronfa wedi gostwng £100m o 2021-22 i 2022-23 sydd, yn bennaf, oherwydd y gostyngiad yng ngwerth marchnadol yr asedau buddsoddi. Eglurwyd nad oedd y rhain yn golledion heb eu gwireddu gan nad oedd y Gronfa wedi gwaredu'r buddsoddiadau hyn.

Diolchodd y Cadeirydd i Reolwr y Trysorlys a Buddsoddiadau Pensiynau a'i dîm ar ran y Pwyllgor am eu gwaith rhagorol i gydlynu Adroddiad Blynyddol a Datganiad Cyfrifon y Gronfa.

Rhoddwyd sylw i'r materion/sylwadau a godwyd gan y Pwyllgor, fel a ganlyn:-

Mewn ymateb i ymholiad, rhoddwyd gwybod i'r Pwyllgor am sefyllfa'r Awdurdod o ran ateb McCloud/Sargeant. Rhoddodd Pennaeth y Gwasanaethau Ariannol

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

fanylion am yr effaith weinyddol o ran cysoni a dilysu data sydd eu hangen i sicrhau hawl i fudd-daliadau cywir ar gyfer achosion niweidiol ar unwaith a chadarnhaodd fod gwaith yn cael ei wneud gan gyflenwr y feddalwedd i adlewyrchu'r newidiadau sy'n ofynnol i'r system bensiynau. Adroddwyd bod y cynnydd mewn costau ymylol i rwymedigaethau'r Gronfa yn y dyfodol eisoes wedi'i ymgorffori yn rhagdybiaethau'r Actiwari felly nid oedd unrhyw effaith ariannol ychwanegol ar sefyllfa'r Gronfa.

Mewn ymateb i ymholiad ynghylch y Datganiad Cydymffurfiaeth Llywodraethu, sicrhaodd Pennaeth y Gwasanaethau Ariannol y Pwyllgor fod statws diffyg cydymffurfio yr Awdurdod i'w briodoli i'r strwythurau llywodraethu gwahanol ledled y DU nad ystyriwyd eu bod yn destun pryder i'r Awdurdod gan fod strwythur presennol y Pwyllgor Pensiwn yn effeithiol.

PENDERFYNWYD YN UNFRYDOL gymeradwyo Adroddiad Blynyddol a Chyfrifon Cronfa Bensiwn Dyfed 2022-23.

5.2. ADRODDIAD DATGANIADAU ARIANNOL Y CRONFA BENSIWN DYFED

Cafodd y Pwyllgor adroddiad Archwilio Cymru ar yr archwiliad o Gyfrifon Cronfa Bensiwn Dyfed i'w ystyried. Roedd yr adroddiad yn ystyried a oedd y datganiad ariannol yn rhoi darlun cywir a theg o sefyllfa ariannol Cronfa Bensiwn Dyfed ar 31 Mawrth 2023 a'r incwm a'r gwariant yn ystod y flwyddyn honno.

Wrth gyflwyno'r adroddiad, tynnodd Mr J Blewitt, Cynrychiolydd Archwilio Cymru, sylw'r Pwyllgor at baragraff 7 o'r adroddiad gan roi'r wybodaeth ddiweddaraf am y gwaith archwilio rhagorol a oedd wedi ei gwblhau ers dosbarthu'r ddogfen.

Roedd y Pwyllgor yn falch o nodi bod Archwilio Cymru yn bwriadu cyhoeddi barn archwilio ddiamod ar y cyfrifon a fyddai'n cael ei chyhoeddi ar ôl i'r Llythyr Sylwadau ddod i law. Roedd y Pwyllgor hefyd yn falch o nodi nad oedd unrhyw gamddatganiadau wedi'u nodi yn y datganiadau ariannol a oedd yn dal heb eu cywiro.

PENDERFYNWYD YN UNFRYDOL dderbyn adroddiad Archwilio Cymru ar yr Archwiliad o Ddatganiadau Ariannol ar gyfer Cyfrifon Cronfa Bensiwn Dyfed 2022-23.

5.3. LLYTHYR CYNRYCHIOLAETH I ARCHWILIO CYMRU CRONFA BENSIWN DYFED

Bu'r Pwyllgor yn ystyried y Llythyr Sylwadau i Archwilio Cymru a oedd wedi'i baratoi gan Gyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Llywodraethu ac Archwilio, yn unol â gofynion y Datganiad ar Safonau Archwilio (SAS440 - Sylwadau Rheolwyr).

Roedd angen cydnabyddiaeth ffurfiol y Pwyllgor o ymateb Cyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Llywodraethu ac Archwilio ar Archwilio Cymru hefyd.

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

PENDERFYNWYD YN UNFRYDOL fod y Llythyr Sylwadau i Archwilio Cymru gan Gyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Llywodraethu ac Archwilio mewn perthynas â Chronfa Bensiwn Dyfed yn cael ei gydnabod.

5.4. YMHOLIADAU ARCHWILIO AR GYFER Y RHEINY SYDD YN GYFRIFOL AM LYWODRAETHU A RHEOLAETH

Cafodd y Pwyllgor ymatebion yr Awdurdod i Archwilio Cymru ar nifer o feysydd llywodraethu a effeithiodd ar yr archwiliad o ddatganiadau ariannol y Gronfa Bensiwn. Roedd yr ystyriaethau hynny yn berthnasol i reolwyr Cronfa Bensiwn Dyfed a'r 'rheiny sy'n gyfrifol am lywodraethu', sef y Pwyllgor Llywodraethu ac Archwilio. Roedd y wybodaeth a ddarparwyd yn cyfrannu at ddealltwriaeth Archwilio Cymru o Gronfa Bensiwn Dyfed a'i phrosesau busnes i'w gynorthwyo i roi barn archwilio ar ddatganiadau ariannol 2022-23.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r ymatebion i'r ceisiadau a wnaed gan reolwyr a'r Pwyllgor Llywodraethu ac Archwilio, fel y manylir arnynt yn yr adroddiad.

6. Y DIWEDDARAF YNGHYLCH AR CYNLLUN ARCHWILIO MEWNOL 2023/24

Bu'r Pwyllgor yn ystyried adroddiad a oedd yn rhoi'r wybodaeth ddiweddaraf am weithredu Cynllun Archwilio Mewnol 2023/24. Adolygodd y Pwyllgor y cynnydd a oedd yn cael ei wneud o ran gweithredu'r rhaglen archwilio a oedd yn dangos cyfradd gwblhau o 39% hyd yn hyn.

PENDERFYNWYD YN UNFRYDOL dderbyn y diweddariad o Gynllun Archwilio Mewnol 2023/24.

7. COFRESTR RISG CORFFORAETHOL CYNGOR SIR CAERFYRDDIN

Bu'r Pwyllgor yn ystyried y Gofrestr Risg Gorfforaethol a oedd yn cael ei chadw er mwyn gwerthuso'r risgiau strategol allweddol y mae'r Cyngor yn eu hwynebu. Rhoddodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol grynoded o'r 8 risg a oedd wedi'u dileu a'r 2 risg a oedd wedi'u hychwanegu at y gofrestr; ychwanegodd fod gwaith yn cael ei wneud i wella hyn ymhellach.

Rhoddwyd sylw i'r sylwadau/materion canlynol wrth drafod yr adroddiad:-

Croesawodd yr Aelodau y gwelliannau a wnaed i symleiddio prosesau a oedd yn darparu cofrestr risg glir, â ffocws gwell ac addysgiadol i'w hadolygu gan y Pwyllgor.

Gwnaed ymholiad ynghylch y sgôr risg sy'n gymwys ar gyfer safleoedd y mae'r Awdurdod yn gyfrifol amdanynt ar gyfer adeiladau rhestredig neu henebion cofrestredig. Eglurwyd bod y wybodaeth y gofynnwyd amdani wedi'i chynnwys yn y gofrestr risg adrannol ac y byddai'n cael ei rhannu â'r Pwyllgor drwy e-bost.

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

PENDERFYNWYD YN UNFRYDOL:

7.1 dderbyn Cofrestr Risg Gorfforaethol Cyngor Sir Caerfyrddin 2023/24.

7.2 Caiff gwybodaeth ei rhannu â'r Pwyllgor sy'n ymwneud â'r sgôr risg sy'n berthnasol ar gyfer safleoedd y mae'r Awdurdod yn gyfrifol amdanynt ar gyfer adeiladau rhestredig neu henebion hynafol.

8. COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO:-

8.1. COFNODIION Y PANEL GRANTIAU 28 MEHEFIN 2023

Wrth ystyried amseroldeb cofnodion y Panel Grantiau, cydnabuwyd bod y cofnodion wedi'u cyflwyno i'r Pwyllgor at ddibenion gwybodaeth ar ôl i'r Panel gymeradwyo; felly, roedd yr aelodau yn fodlon parhau fel hyn.

Cyfeiriwyd at gofnod 3.0 lle cadarnhaodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol fod yr archwiliad o ffurflenni Budd-dal Tai ar gyfer 2021/22 wedi'i gwblhau.

PENDERFYNWYD YN UNFRYDOL dderbyn cofnodion cyfarfod y Panel Grantiau a gynhaliwyd ar 28 Mehefin 2023.

8.2. COFNODION Y GRWP LLYWIO RHEOLI RISG

Mewn ymateb i'r pryderon a fynegwyd gan y Pwyllgor ynghylch y lefel uchel o ymddiheuriadau a gyflwynwyd ar gyfer y cyfarfod, cytunodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol i bwysleisio pwysigrwydd sicrhau cynrychiolaeth adrannol ym mhob cyfarfod a drefnwyd i aelodau'r Grŵp Llywio Rheoli Risg.

PENDERFYNWYD YN UNFRYDOL dderbyn cofnodion cyfarfod y Grŵp Llywio Rheoli Risg a gynhaliwyd ar 10 Awst 2023.

9. LOG GWEITHREDU'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO

Bu'r Pwyllgor yn ystyried y Cofnod o Gamau Gweithredu'r Pwyllgor Llywodraethu ac Archwilio oedd yn manylu ar y camau i'w monitro/rhoi ar waith yn dilyn cyfarfodydd blaenorol.

PENDERFYNWYD YN UNFRYDOL dderbyn Camau Gweithredu'r Pwyllgor Llywodraethu ac Archwilio.

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf

**10. LLOFNODI YN GOFNOD CYWIR COFNODION CYFARFOD PWYLLGOR
LLYWODRAETHU AC ARCHWILIO AR 29 MEDI 2023**

**PENDERFYNWYD YN UNFRYDOL lofnodi bod cofnodion cyfarfod y
Pwyllgor Llywodraethu ac Archwilio a gynhaliwyd ar 29 Medi 2023 yn gywir
yn amodol ar ddiwygiadau gramadegol i gofnod 7, Llythyr Blynyddol yr
Ombwdsmon 2022/2023 Cyngor Sir Caerfyrddin a chofnod 8, Rheolau
Gweithdrefn Contract Diwygiedig.**

CHAIR

DATE

Sylwer: Mae'r cofnodion hyn yn amodol ar gael eu cadarnhau yn y cyfarfod nesaf