



At: Aelodau'r Pwyllgor Llywodraethu  
Corfforaethol

Dyddiad: Dydd Mawrth, 2 Ebrill  
2013

Rhif Union: 01824712575

ebost: [dcc\\_admin@denbighshire.gov.uk](mailto:dcc_admin@denbighshire.gov.uk)

Annwyl Gyngorydd

Fe'ch gwahoddir i fynychu cyfarfod y **PWYLLGOR LLYWODRAETHU  
CORFFORAETHOL, DYDD MERCHER, 10 EBRILL 2013** am **9.30 am** yn **YSTAFELL  
BWLLGOR 1A, NEUADD Y SIR, RHUTHUN.**

Yn gywir iawn

G Williams  
Pennaeth Gwasanaethau Cyfreithiol a Democraidaidd

## AGENDA

### RHAN 1 – GWAHODDIR Y WASG A'R CYHOEDD I FYNYCHU RHAN HON Y CYFARFOD

#### 1 YMDDIHEURIADAU

#### 2 DATGAN BUDDIANNAU

Yr Aelodau i ddatgan unrhyw fuddiannau personol neu ragfarnus mewn  
unrhyw fusnes i'w ystyried yn y cyfarfod hwn.

### **3 MATERION BRYS**

Hysbysiad o eitemau y dylid, ym marn y Cadeirydd, eu hystyried yn y cyfarfod fel materion brys dan Adran 100B(4) Deddf Llywodraeth Leol 1972.

### **4 COFNODION (Tudalennau 5 - 14)**

Derbyn cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 27ain Chwefror, 2013.

### **5 CYFLWYNIAD RHEOLI'R TRYSORLYS**

Derbyn cyflwyniad gan y Pennaeth Cyllid ac Asedau ar Reoli'r Trysorlys, i gynnwys trosolwg o'r broses o gynllunio'r gyllideb newydd.

### **6 AMLINELLIAD ARCHWILIAD ARIANNOL BLYNYDDOL (Tudalennau 15 - 28)**

Ystyried adroddiad gan y Pennaeth Cyllid ac Asedau (copi yn amgaeedig) yn nodi materion megis rolau a chyfrifoldebau, dull archwilio, adrodd, ffi archwilio, elfennau allweddol cyfranogiad archwilio a'r tîm archwilio ariannol.

### **7 SYSTEM BLEIDLEISIO ELECTRONIG (Tudalennau 29 - 30)**

Ystyried adroddiad gan y Pennaeth Gwasanaethau Cyfreithiol a Democrataidd (copi'n amgaeedig) ar weithredu'r system bleidleisio electronig yn Siambr y Cyngor a goblygiadau cyfansoddiadol newid sut caiff ei defnyddio.

### **8 GWE-DDARLLEDU A MYNYCHU O BELL (Tudalennau 31 - 34)**

Ystyried adroddiad gan y Pennaeth Gwasanaethau Cyfreithiol a Democrataidd (copi'n amgaeedig) ar y cynigion a wnaed gan Lywodraeth Cymru ar we-ddarlledu a mynychu o bell.

### **9 POLISI CHWYTHU'R CHWIBAN (Tudalennau 35 - 66)**

Ystyried adroddiad gan y Pennaeth Gwasanaethau Cyfreithiol a Democrataidd (copi'n amgaeedig) ar adolygiad drafft Polisi Chwythu'r Chwiban y Cyngor.

### **10 HUNAN-ASESU CORFFORAETHOL (Tudalennau 67 - 94)**

Ystyried adroddiad gan y Rheolwr Gwelliannau Corfforaethol (copi'n amgaeedig) yn manylu'r Hunan-asesiad Corfforaethol diweddaraf ac yn amlygu unrhyw feysydd sydd angen gwaith monitro pellach gan y Pwyllgor.

**11 FFRAMWAITH LLYWODRAETHU CORFFORAETHOL A DATGANIAD  
LLYWODRAETHU BLYNYDDOL 2012/13** (Tudalennau 95 - 138)

Ystyried adroddiad gan y Pennaeth Archwilio Mewnol (copi'n amgaeëdig) ar Fframwaith Llywodraethu Corfforaethol y Cyngor, sy'n cyfrannu tuag at gyhoeddiad y Datganiad Llywodraethu Blynyddol.

**12 STRATEGAETH ARCHWILIO MEWNOL 2013/14** (Tudalennau 139 - 156)

Ystyried adroddiad gan y Pennaeth Archwilio Mewnol (copi'n amgaeëdig) sy'n cyflwyno'r Strategaeth Archwilio Mewnol ar gyfer 2013/14.

**13 ADRODDIAD CYNNYDD ARCHWILIO MEWNOL** (Tudalennau 157 - 168)

Ystyried adroddiad gan y Pennaeth Archwilio Mewnol (copi'n amgaeëdig) sy'n rhoi diweddariad ar gynnydd diweddaraaf y gwasanaeth Archwilio Mewnol o ran cyflawni gwasanaeth, darparu sicrhad, adolygiadau a gwblhawyd, perfformiad ac effeithiolrwydd wrth yrru gwelliant.

**14 SIARTER ARCHWILIO MEWNOL** (Tudalennau 169 - 180)

Ystyried adroddiad gan y Pennaeth Archwilio Mewnol (copi'n amgaeëdig) sy'n cyflwyno'r Siarter Archwilio Mewnol ddiwygiedig.

**15 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL**  
(Tudalennau 181 - 182)

Ystyried Blaenraglen Waith y Pwyllgor Llywodraethu Corfforaethol (copi'n amgaeedig).

**AELODAETH**

**Y Cynghorwyr**

Raymond Bartley  
Stuart Davies  
Martyn Holland

Gwyneth Kensler  
Jason McLellan  
David Simmons

**Aelod Lleyg**

Paul Whitham

**COPIAU I'R:**

Holl Gynghorwyr er gwybodaeth  
Y Wasg a'r Llyfrgelloedd  
Cynghorau Tref a Chymuned

Mae tudalen hwn yn fwriadol wag

## PWYLLGOR LLYWODRAETHU CORFFORAETHOL

Cofnodion cyfarfod o'r Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd yn Ystafell Bwllgor 1a, Neuadd y Sir, Rhuthun, Dydd Mercher, 27 Chwefror 2013 am 9.30 am.

### YN BRESENNOL

Y Cyngorwyr Raymond Bartley, Martyn Holland, Gwyneth Kensler (Is-Gadeirydd), Jason McLellan (Cadeirydd) a/ac David Simmons ynghyd a'r Aelod Lleys Paul Whitam

**Arsyllwyr:** Cyngorwyr Hugh Irving, Barbara Smith a/ac Bill Tasker

### HEFYD YN BRESENNOL

Cyfarwyddwr Corfforaethol Uchelgais Economaidd a Chymunedol (RM), Pennaeth Gwasanaethau Cyfreithiol a Democrataidd (RGW), Pennaeth Gwasanaethau Archwilio Mewnol (IB), Rheolwr Archwilio (BS), Uwch Archwiliwr (LH); Rheolwr Gwelliannau Corfforaethol (TW); Dirprwy Swyddog Monitro / Cyfreithiwr (LJ); Rheolwr Gwasanaethau AD (CR) a Gweinyddwr Pwyllgor (KEJ) ynghyd â Chynrychiolwyr Swyddfa Archwilio Cymru (AV a GB).

#### 1 YMDDIHEURIADAU

Y Cyngorydd Stuart Davies

#### 2 DATGAN DIDDORDEB

Datganodd y Cyngorydd David Simmons diddordeb personol a rhagfarnol yn Theatr y Pafiliwn, y Rhyl, y cyfeirir ato yn Adroddiad Cynnydd Archwilio Mewnol (Eitem Agenda 7) a gadawodd y cyfarfod tra roedd yr eitem yn cael ei hystyried.

#### 3 MATERION BRYD

Ni chodwyd unrhyw faterion bryd.

#### 4 COFNODION

Cyflwynwyd cofnodion y Pwyllgor Rheolaeth Gorfforaethol a gynhaliwyd ar 9 Ionawr 2013.

**Materion yn Codi** – Tudalen 13 Eitem Rhif 8 Cynllun Gweithredu Fframwaith Llywodraethu Corfforaethol – cyfeiriodd yr Aelod Lleyg, Paul Whitam, at y drafodaeth ynghylch hunan asesiad aelodau'r pwyllgor a chytunwyd i ystyried y mater ymhellach o dan eitem raglen waith y pwyllgor.

**PENDERFYNWYD** - derbyn a chymeradwyo cofnodion y cyfarfod a gynhaliwyd ar 9 Ionawr 2013 fel cofnod cywir.

#### 5 LLYTHYR ASESU GWELLA SWYDDFA ARCHWILIO CYMRU

Cyflwynodd y Rheolwr Gwella Corfforaethol adroddiad (a rannwyd o'r blaen) yn cyflwyno Llythyr Asesu Gwella diweddaraf i Gyngor Sir Ddinbych gan Swyddfa Archwilio Cymru ar 28 Ionawr 2013. Roedd gwaith manylach ar drefniadau rheoli perfformiad y cyngor ar y gweill ar hyn o bryd a byddai'r Archwilydd Cyffredinol yn crynhoi'r gwaith yn Adroddiad Gwella Blynyddol y Cyngor sydd i'w gyhoeddi ddiwedd Mawrth 2013.

Cyflwynodd Mr G Bury, Swyddfa Archwilio Cymru, grynodedb o gynnwys y Llythyr Asesu Gwella gyda manylion y casgliadau allweddol mewn perthynas â chynllunio gwella ac adrodd yn ôl o dan Fesur Llywodraeth Leol (Cymru) 2009. Roedd yn falch o gadarnhau fod yr adroddiad yn un positif gyda chynnydd mewn nifer o feysydd gan bwysleisio'r gwaith da mewn datblygu'r Cynllun Corfforaethol. Dywedodd Mr Bury nad oedd unrhyw argymhellion wedi'u cynnwys ond tynnodd sylw'r aelodau at, ac ymhelaethodd ar, ddau gynnig newydd ar gyfer gwella fel a ganlyn:-

- P1 – Darparu sail tystiolaeth ehangach o wybodaeth er mwyn galluogi'r Cyngor i asesu a yw wedi cyfarfod â'i Amcanion Gwella, a
- P2 – Cynnwys mwy o wybodaeth ar statws a chanlyniadau prosiectau cydweithredol y Cyngor.

Roedd y pwyllgor yn falch o nodi'r adroddiad positif, gan gydnabod yr ymgynghori a'r gwaith eang a wnaed wrth ddatblygu'r Cynllun Corfforaethol. Canolbwyntiodd y drafodaeth ar y ddau gynnig ar gyfer gwella ac, o ran P1, eglurodd Mr Bury nad oedd cynnydd yn erbyn agweddau o rai o'r Amcanion Gwella wedi'i gynnwys yn yr adroddiad perfformiad, gan ddyfynnu Safonau Ansawdd Tai Cymru fel enghraifft a oedd yn flaenoriaeth allweddol gan Lywodraeth Cymru. Roedd hynny'n syndod mawr gan fod y Cyngor wedi perfformio'n dda yn y maes hwnnw. O ran darparu sicrwydd ynghylch adrodd yn y dyfodol, ymatebodd y Rheolwr Gwella Corfforaethol i gwestiynau'r aelodau drwy sôn am y broses sydd wedi'i sefydlu i adalw a chasglu gwybodaeth perfformiad o'r adrannau ac am y gwaith helaeth sydd wedi'i wneud i ddiffinio blaenoriaethau a mesur llwyddiant. O ganlyniad roedd yn hyderus fod y Cynllun Corfforaethol sydd ar y gweill gryn dipyn yn well na'r Cynllun blaenorol. Roedd y Cynghorydd Barbara Smith yn cyd-fynd â hynny gan fanylu ar ei chyfranogaeth hi ei hunan yn y broses. O ran P2, dywedodd Mr Bury y dylai fod mwy o wybodaeth yn cael ei gynnwys ynghylch prosiectau cydweithredu fel un o Amcanion Gwella'r Cyngor, er mwyn gallu asesu'r cynnydd yn ei gyfanrwydd, gan gynnwys mwy o fanylion ar anawsterau diweddar berfformiad prosiect cydweithredu Priffyrdd gyda Chyngor Bwrdeistref Sirol Conwy a goblygiadau'r gorwariant ar gyllideb Cludiant Cartref Ysgolion Conwy. Mewn ymateb i ymholiad oddi wrth y Cadeirydd, nododd Mr Bury fod Sir Ddinbych wedi derbyn adroddiad manwl gan wasanaeth Archwilio Mewnol Conwy a Sir Ddinbych ar y gyllideb Cludiant Ysgolion ac nad oedd yn fater y byddai Swyddfa Archwilio Cymru'n treulio amser arni yn y dyfodol.

Cytunodd y pwyllgor y dylid llongyfarch y Cyngor ar yr Asesiad Gwella positif a sicraodd y Rheolwr Gwella Corfforaethol y pwyllgor y byddai gwersi'n cael eu dysgu ac y byddai mwy o wybodaeth ynghylch yr elfennau penodol hynny'n cael eu

cynnwys wrth adrodd yn ôl yn y dyfodol. Cadarnhaodd y byddai'r Adroddiad Gwella Blynyddol cyn cael ei gyflwyno i gyfarfod Ebrill neu Fai y pwyllgor fel bo'n briodol, yn dilyn ei gyhoeddi.

**PENDERFYNWYD** derbyn a nodi'r Llythyr Asesu Gwella diweddaraf gan Swyddfa Archwilio Cymru.

## 6 SWYDDOGAETH HYRWYDDWYR

Cyflwynodd Pennaeth y Gwasanaethau Cyfreithiol a Democrataidd adroddiad (a rannwyd o'r blaen) yn gofyn am sylwadau'r pwyllgor ynghylch y gwahanol swyddogaethau a awgrymwyd y dylai Hyrwyddwyr Aelod eu hysgwyddo ac ynghylch y broses o benodi aelodau ar gyfer y swyddogaethau hynny. Roedd disgrifiadau o swyddogaethau presennol Hyrwyddwyr yn cael eu nodi yn y cyfansoddiad (Atodiad 1); arolwg o benodi Hyrwyddwyr mewn awdurdodau lleol eraill yng Nghymru (Atodiad 2) ynghyd â Phortffolios Aelodau Arweiniol (Atodiad 3) wedi'u hatodi wrth adroddiad.

Yn ogystal â'r pedwar swyddogaeth ar gyfer Hyrwyddwr sydd eisoes wedi'u nodi yn y cyfansoddiad, manylodd Pennaeth y Gwasanaethau Cyfreithiol a Democrataidd ar feysydd eraill yr oedd Aelodau wedi'u cyflwyno i'w hystyried - Hyrwyddwr Pobl Ifanc, Hyrwyddwr Gofalwyr Ifanc a Hyrwyddwr Archwilio ynghyd â rhai a gafodd eu hawgrymu gan gyrrff allanol - Hyrwyddwr y Lluoedd Arfog a Hyrwyddwr Tlodi. Nodwyd y byddai enwebiadau am swyddogaeth Hyrwyddwr Digartrefedd yn cael eu hystyried yn y cyfarfod nesaf o'r Cyngor Llawn.

Trafododd yr aelodau ganfyddiadau arolwg awdurdodau lleol eraill yng Nghymru a oedd yn dangos amrywiaeth eang yn y nifer a natur Hyrwyddwyr a manylodd Pennaeth y Gwasanaethau Cyfreithiol a Democrataidd, er mwyn cymharu, ar yr hyn sy'n debyg a'r hyn sy'n wahanol a'r rhesymau dros hynny. Roedd penodi Hyrwyddwyr hefyd yn amrywio rhwng cynghorau a gofynnwyd i'r aelodau ystyried y dull mwyaf priodol ar gyfer Sir Ddinbych. Yn y gorffennol roedd yr Hyrwyddwr Archwilio'n cael ei b / phenodi gan y Grŵp Gadeiryddion ac Is-gadeiryddion Archwilio. Cytunodd y pwyllgor i ganolbwyntio ar ofynion Sir Ddinbych am Hyrwyddwyr penodol, os o gwbl, a nodi o'r cychwyn y gellid adolygu unrhyw benderfyniadau'n ôl y gofyn. Mewn ymateb i gwestiwn ynghylch penodi pobl leyg fel Hyrwyddwyr, soniodd Pennaeth y Gwasanaethau Cyfreithiol a Democrataidd am anawsterau ac ymarferoldeb trefniant felly yn enwedig o ran atebolrwydd a bod y ceisiadau i ystyried Hyrwyddwyr i'r Lluoedd Arfog a Thlodi wedi gofyn yn benodol am enwebu cynghorwyr.

Gofynnodd y Cadeirydd am sylwadau'r Aelodau Cabinet a oedd yn bresennol a dywedodd y Cynghorydd Barbara Smith nad oedd o'r farn, yn gyffredinol, fod rhinwedd mewn penodi Hyrwyddwyr ar gyfer meysydd ble mae gan Aelodau Arweiniol gyfrifoldeb. Manylodd ar y swm sylweddol o waith sy'n cael ei wneud ynghylch diwygio lles ac nad oedd yn ystyried y byddai penodi Hyrwyddwr Tlodi'n ychwanegu gwerth at y broses honno. Fodd bynnag, roedd yn cefnogi rôl Hyrwyddwr Pobl Hŷn a soniodd am fanteision a llwyddiannau'r penodiad hwnnw. Cytunodd y Cynghorydd Hugh Irving gyda'r sylwadau hynny a soniodd am ei gyfranogaeth ef ei hunan ynghylch diwygio lles fel rhan o'i bortffolio. Ychwanegodd

ei gefnogaeth i Hyrwyddwr Digartrefedd o gofio gymaint o broblemau sydd angen sylw. Cyfeiriodd y Cynghorydd Ray Bartley at ei rôl fel Hyrwyddwr Anableddau Dysgu gan amlygu'r gwaith da a'r llwyddiannau yn y maes hwnnw yn y blynyddoedd diweddar a thalodd deyrnged hefyd i'r cyn Gyngorydd Christine Evans yn ei rôl fel Hyrwyddwr Digartrefedd. Cynigiodd fod y Cyngor Llawn yn penodi Hyrwyddwr Digartrefedd cyn gynted â phosibl. Cadarnhaodd Pennaeth y Gwasanaethau Cyfreithiol a Democrataidd y gofynnir am fynegiant o ddiddordeb ac y bydd adroddiad yn cael ei gyflwyno i gyfarfod nesaf y Cyngor Llawn gyda'r bwriad o benodi Hyrwyddwr Digartrefedd.

Ymatebodd Pennaeth y Gwasanaethau Cyfreithiol a Democrataidd i gwestiynau'r aelodau ynghylch beth ddylai fod yn cael eu hystyried wrth benodi Hyrwyddwyr ar gyfer meysydd penodol. O ran llywodraethu, roedd y pwyllgor o'r farn fod angen bod yn glir a sicrhau na fyddai dryswch na dyblygu swyddogaethau. Teimlai y gall penodi Hyrwyddwyr heb fod yr angen am hynny wedi'i ddiffinio'n glir ddibrisio'r rôl ac mai ychydig iawn o werth gai ei ychwanegu i'r broses. Pwysleisiodd y pwyllgor hefyd fod dyletswydd ar bob cynghorydd i hyrwyddo materion mor bwysig ac na ddylai hynny gael ei lastwreiddio trwy drosglwyddo cyfrifoldeb penodol i un unigolyn. Gan gofio hynny, cytunwyd, os oes yna Aelod Arweiniol ar hyn o bryd gyda chyfrifoldeb am faes penodol, fel arfer, nid oes angen penodi Hyrwyddwr. O ran meysydd sy'n disgyn y tu allan i gylch gorchwyl penodol a gwasanaethau trawsbynciol, neu lle mae angen mawr ac amlwg, roedd yr aelodau o farn y gallai fod yn fanteisiol penodi Hyrwyddwyr ac ail gadarnhaodd y pwyllgor eu cefnogaeth i'r pedwar Hyrwyddwr presennol sy'n cael eu nodi ar hyn o bryd yn y cyfansoddiad, sef dros Bobl Hÿn, Digartrefedd, Gofalwyr ac Anableddau Dysgu. O ran Hyrwyddwyr dros Dloddi a'r Lluoedd Arfog, roedd yr aelodau'n fodlon fod trefniadau cadarn eisoes yn bodoli i dalu sylw i'r meysydd hynny yn y gwaith arwyddocaol sy'n cael ei wneud i ddiwygio lles a thrwy gymeradwyo'r Cyfamod Cymuned y Lluoedd Arfog. O ganlyniad -

#### **PENDERFYNWYD -**

- (a) *peidio ag argymell swyddogaethau ychwanegol ar gyfer Hyrwyddwr i'r Cyngor Llawn ar hyn o bryd;*
- (b) *bod y Cyngor Llawn yn cadarnhau'r dull mwyaf priodol o benodi Hyrwyddwyr, ac*
- (c) *argymell i'r Cyngor Llawn benodi Hyrwyddwr Digartrefedd gynted â bo modd*

#### **7 ADRODDIAD CYNNYDD ARCHWILIO MEWNOL**

[Datganodd y Cynghorydd David Simmons diddordeb personol a rhagfarnol yn Theatr y Pafiliwn, y Rhyl, cyfeirir ato yn Adroddiad Cynnydd yr Archwiliad Mewnol (Eitem Agenda 7) a gadawodd y cyfarfod tra roedd yr eitem yn cael ei hystyried.]

Cyflwynodd Pennaeth y Gwasanaethau Archwilio Mewnol adroddiad (a rannwyd o'r blaen) yn cyflwyno'r wybodaeth ddiweddaraf ar gynnydd y gwasanaeth Archwilio Mewnol o ran ei ddarpariaeth gwasanaeth, ei ddarpariaeth sicrwydd, yr adolygiadau a gwblhawyd a'i berfformiad a'i effeithiolrwydd mewn hyrwyddo gwella.



Pwysleisiodd Pennaeth y Gwasanaethau Archwilio Mewnol y meysydd penodol canlynol o'r adroddiad:-

- Cynnydd mewn darparu Cynllun Gweithredol Archwilio Mewnol 2012 / 13
- yr adroddiadau archwilio mewnol a gyflwynwyd yn ddiweddar
- ymateb rheolwyr i faterion a godwyd gan Archwilio Mewnol, yn benodol yr adolygiad dilynol o Adnoddau Dynol Strategol, a
- perfformiad a mesurau allweddol Archwilio Mewnol.

Trafododd yr aelodau'r cynnydd mewn darparu'r cynllun gweithredol ac ymatebodd Pennaeth y Gwasanaethau Archwilio Mewnol i gwestiynau fel a ganlyn -

- cyflwynodd fanylion yr adolygiadau dilynol eraill sydd ar y rhaglen ar gyfer 2012 / 13 gyda rhai eraill dilynol yn 2013 / 14.
- roedd yr Archwiliad Caffael, sydd ar y rhaglen ar gyfer mis Mawrth, yn cael ei gwmpasu ar hyn o bryd, gan ddechrau gyda throsolwg o'r prosiect yn ystod cynllun eleni ac yna'n cael ei ddatblygu ymhellach y flwyddyn nesaf.
- cadarnhau fod yr archwiliad Mannau Cyhoeddus wedi codi'r cwestiwn pa wasanaethau y dylid eu cynnwys gan fod yr archwiliad wedi canolbwyntio'n wreiddiol ar gynnal a chadw tiroedd ond wedi cael ei ehangu i gynnwys meysydd eraill. Ychwanegodd y Rheolwr Gwella Corfforaethol fod gwaith ar y gweill gyda'r Cyfarwyddwr Corfforaethol Cymunedau i ddatblygu Strategaeth Mannau Cyhoeddus a fyddai'n diffinio'r gwasanaethau sydd i'w cynnwys yn y maes hwnnw.

Cyflwynodd Pennaeth y Gwasanaethau Archwilio Mewnol y farn archwilio ynghylch yr adroddiadau archwilio mewnol a gyflwynwyd yn ddiweddar a chafodd y materion canlynol eu trafod yn fanylach -

**Theatr y Pafiliwn, y Rhyl** – Roedd Pennaeth Cyfathrebu, Marchnata a Hamdden wedi gofyn am adolygiad o'r Theatr fel rhan o ystyried ei datblygu yn y dyfodol fel rhan o'r agenda gwella ehangach yn y Rhyl. Wrth nodi mor isel oedd y raddfa sicrwydd, gofynnodd yr aelodau am eglurhad ar nifer o feysydd risg ac am sicrwydd fod cynllun gweithredu cadarn wedi'i sefydlu. Cyflwynodd Pennaeth y Gwasanaethau Archwilio Mewnol eglurhad ynghylch materion mewn ymateb i gwestiynau aelodau a son am y 'cyfarfod galw cynyddol' i sicrhau cynllun gweithredu y gellid ei ddarparu i wella'r gwasanaeth. Gan fod y Pennaeth Gwasanaeth wedi bod yn rhan o hyn o'r cychwyn roedd Pennaeth y Gwasanaethau Archwilio Mewnol yn hyderus y byddai'r gwasanaeth yn datrys y problemau. O ystyried y nifer o feysydd risg uchel a nodwyd, cytunodd y pwyllgor i gadw golwg ar y mater a gofynnwyd am adroddiad ar y cynnydd. Cytunai Pennaeth y Gwasanaethau Archwilio Mewnol y byddai'n amserol adrodd yn ôl i'r pwyllgor yng nghyfarfod mis Mai ar ôl cynnal yr ymweliad dilynol. Teimlai'r Cynghorydd Gwyneth Kensler fod y Theatr wedi perfformio'n dda o dan amgylchiadau anodd.

**Atgyweiriadau Ymatebol i Dai Cyngor ac Atgyweirio Tai Gwag** – Dywedodd Pennaeth y Gwasanaethau Archwilio Mewnol fod y gwaith archwilio'n rhan o raglen wella ehangach o fewn y Gwasanaethau Tai. Wrth fesur y gwaith atgyweirio daeth yn amlwg, mewn nifer o achosion, nad oedd y gwaith yn cael ei orffen yn iawn y tro cyntaf a oedd yn golygu fod yr amser trwsio ymhell dros y targed ac yn llawer mwy

na'r amser sy'n cael ei gofnodi ar gyfer rheoli perfformiad. Erbyn hyn mae cyfarfod cynnydd wedi'i gynnal a chynllun gweithredu wedi'i sefydlu ac mae arian ar gael i foderneiddio'r gwasanaeth. Er nad oedd yr adroddiad yn rhoi sicrwydd, mae gwelliannau arwyddocaol eisoes wedi'u gwneud a bydd archwilio mewnol yn cynnal adolygiad pellach yn ystod mis Ebrill a Mai i fesur y perfformiad flwyddyn ymlaen o'r prafw gwreiddiol, ynghyd ag asesiad o'r cynnydd gyda'r cynllun gweithredu. O ganlyniad cyhoeddir diweddariad ar yr adroddiad yn ystod yr haf a fydd yn cynnwys graddfa sicrwydd newydd. Ymhelaethodd y Cynghorydd Hugh Irving ar y cyfarfod cynnydd positif a gynhaliwyd i daclo'r problemau a nodwyd a'r hyn a wnaed ers hynny i wella, gan gynnwys ail leoli staff cyswllt y cwsmer a darparu technoleg ac offer newydd.

Roedd y Cynghorydd Ray Bartley yn falch o nodi'r mesurau a gyflwynwyd i nodi'r diffygion yn gywir ac i flaenoriaethu gwaith a mynegodd ei bryder fod oedi wedi achosi anghyfleustra ac mewn rhai achosion, drallod i drigolion bregus. Mewn ymateb i gwestiwn oddi wrth yr aelod lleyg Paul Whitham, cytunodd Pennaeth y Gwasanaethau Archwilio Mewnol adrodd ar faint o incwm rhent a gollwyd o ganlyniad i'r amser y mae'n ei gymryd i gwblhau atgyweiriadau i dai gwag. Trafodwyd y mesurau presennol i asesu perfformiad a chytunwyd y dylai Pennaeth y Gwasanaethau Archwilio Mewnol a'r Rheolwr Gwella Corfforaethol drafod y mater ymhellach y tu allan i'r cyfarfod. Yn olaf, lleisiodd y Cynghorwyr Barbara Smith a Hugh Irving eu cefnogaeth i'r Pennaeth Tai a Datblygu Cymunedol cymharol newydd wrth dalu sylw i'r problemau hir dymor a nodwyd.

Yna, cyflwynodd Pennaeth y Gwasanaethau Archwilio Mewnol adroddiad dilynol **Adnoddau Dynol Strategol** (Atodiad 2 i'r adroddiad) a oedd yn dal i roi gradd sicrwydd isel oherwydd y diffyg cynnydd mewn gweithredu'r cynllun gweithredu a gytunwyd. Er mwyn egluro'r diffyg cynnydd gofynnwyd i'r Pennaeth Adnoddau Dynol Strategol fod yn bresennol yn y cyfarfod ac oherwydd hynny roedd y Cyfarwyddwr Corfforaethol Uchelgais Economaidd a Chymunedol a Rheolwr y Gwasanaethau Adnoddau Dynol hefyd yn bresennol.

Dywedodd y Cyfarwyddwr Corfforaethol Uchelgais Economaidd a Chymunedol y cafodd pryderon eu mynegi yn ystod yr Her Gwasanaeth Adnoddau Dynol diwethaf fod gan y Gwasanaeth gymaint o waith a bod adolygiad llawn o waith Adnoddau Dynol wedi'i gynnal ers hynny. Daeth y T m Rheoli Corfforaethol i'r casgliad fod Adnoddau Dynol yn ceisio rheoli llwyth gwaith mawr gydag ychydig o adnoddau a bod arweiniad strategol wedi'i roi i flaenoriaethu pwysau a gofynion y gwaith hynny a bod adnoddau ychwanegol hefyd wedi'u darparu. Roedd Cynllun Gwella Adnoddau Dynol wedi'i nodi fel blaenoriaeth ac roedd gwaith wedi'i gynllunio ar y gweill i sicrhau y byddai rhagor o adnoddau'n arwain at dalu sylw i faterion gyda blaenoriaeth is. Adroddodd yr Uwch Reolwr Adnoddau Dynol ar yr adnoddau a nodwyd yn benodol ar gyfer rheoli'r Cynllun Gwella Adnoddau Dynol gan sicrhau y bydd yn cael ei ddarparu erbyn mis Rhagfyr 2013 ac y bydd y Cynllun Gweithredu Archwilio Mewnol yn cael ei gwblhau erbyn mis Hydref 2013. Cyflwynodd hefyd beth o gyd-destun i'r adroddiad yn trafod problemau sefydlu model gwasanaeth newydd Adnoddau Dynol yn 2011 a'r newid diwylliant oedd ei angen a oedd wedi arwain at drafferthion symud at y gwasanaeth newydd. Rhoddodd y Cynghorydd Barbara Smith sicrwydd pellach y byddai'r cynnydd yn cael ei fonitro'n ofalus i sicrhau y byddai gwasanaeth cadarn yn cael ei ddarparu yn y dyfodol.

Roedd yr Aelodau'n cydnabod fod pwysau ychwanegol ar y gwasanaethau Adnoddau Dynol yn codi o gyfnodau o newid oherwydd yr hinsawdd bresennol a phwysleisiwyd mor bwysig yw sicrhau fod systemau digonol yn cael eu sefydlu er mwyn rheoli adnoddau dynol yn effeithiol. Yn ystod y drafodaeth a ddilynodd, ymatebodd yr Uwch Reolwr Adnoddau Dynol i gwestiynau'r aelodau fel a ganlyn -

- Dywedwyd fod y tair system TG sy'n cael eu defnyddio ar gyfer Adnoddau Dynol: Trent, CRM ac EDRMS yn dal i gael eu datblygu a heb fod yn gweithio fel y dylent hyd yma.
- Ymhelaethodd ar yr hyfforddiant a ddarperir ar gyfer rheolwyr a'r camau a gymerir i geisio cael rhagor i fanteisio arno; gobeithir y byddai cysylltu â'r rheolwyr trwy'r Uwch D m Arweinyddiaeth yn gwella presenoldeb.
- Cyfeiriodd at y gwahanol adolygiadau prosesau sydd wedi'u cynnal yn Adnoddau Dynol (a gafodd eu hyrwyddo gan Bennaeth y Gwasanaethau Archwilio Mewnol) ac sydd wedi'u gweithredu
- Eglurodd gyd-destun cynnwys cyflogi cyn weithwyr yn y Polisi Cyflog a gafodd ei gymeradwyo gan y Cyngor Llawn ym mis Medi 2012. Ymhelaethodd ar y meini prawf llym i sicrhau cysondeb o ran ail gyflogi; bydd ail gyflogi'n cael ei fonitro hefyd.
- Adroddodd ar fanteision darparu gwasanaeth Adnoddau Dynol canolog i sicrhau cysondeb a pharhad.
- Amlygodd y newidiadau yn y dyddiadau gweithredu i sicrhau fod gofynion y cynllun gweithredu Archwilio mewnol yn cael eu cwblhau erbyn mis Hydref 2013.

Derbyniodd yr Aelodau y sicrwydd a roddwyd ynghylch darparu'r cynllun gweithredu o fewn y terfynau amser newydd ond cytunwyd y dylid cadw llygad ar y cynnydd a gofynnwyd am adroddiad pellach yng nghyfarfod y Pwyllgor fis Gorffennaf. Diolchodd y Cadeirydd i'r swyddogion am eu presenoldeb.

#### **PENDERFYNWYD -**

- (a) yn amodol ar sylwadau uchod yr aelodau, derbyn a nodi'r adroddiad cynnydd ar y Gwasanaeth Archwilio Mewnol, a;*
- (b) bod adroddiadau cynnydd ar Theatr y Pafiliwn y Rhyl ac Adnoddau Dynol Strategol yn cael eu cyflwyno i gyfarfodydd y pwyllgor ym mis Mai a mis Gorffennaf.*

Ar yr adeg yma (11.30am) gohiriwyd y cyfarfod i gael lluniaeth.

## **8 CYNLLUN GWEITHREDU FFRAMWAITH LLYWODRAETHU CORFFORAETHOL**

Cyflwynodd Pennaeth y Gwasanaethau Archwilio Mewnol adroddiad (a rannwyd o'r blaen) yn cyflwyno'r wybodaeth ddiweddaraf i'r aelodau ynghylch y cynllun gweithredu diweddaraf a'r cynnydd hyd yn hyn yn codi o adolygu fframwaith lywodraethu'r Cyngor a'r Datganiad Llywodraethu Blynyddol 2011 / 12.

Dywedwyd wrth yr aelodau mai dim ond mân newidiadau oedd wedi'u gwneud i'r cynllun gweithredu ers cyfarfod diwethaf y pwyllgor a gallai'r gweithrediadau mewn gwyrdd sydd wedi'u cwblhau cael eu dileu. Mae'n debyg y bydd Datganiad Llywodraethu Blynyddol drafft 2012 / 13 yn cael ei gyflwyno i gyfarfod nesaf y pwyllgor ym mis Ebrill a hefyd gyflwyniad ar y Fframwaith Sicrwydd newydd. Roedd Mr A Veale, Swyddfa Archwilio Cymru'n falch o nodi y byddai'r pwyllgor yn ystyried y Datganiad Llywodraethu Blynyddol fis Ebrill a soniodd ei bod yn ddogfen allweddol o ran swyddogaethau a chyfrifoldebau ynghyd â'r Fframwaith Sicrwydd newydd a fyddai'n nodi o ble mae'r Cyngor yn cael ei sicrwydd.

Trafodwyd y canlynol wrth ystyried y cynllun gweithredu -

- Cyflwynodd Pennaeth y Gwasanaethau Cyfreithiol a Democrataidd yr wybodaeth ddiweddaraf i'r aelodau ar yr hyn sy'n cael ei wneud i hyrwyddo'r adolygiad ac i ail lansio'r Polisiâu Chwythu'r Chwiban a Gwrth Dwyll a Llygredd a fydd yn cael eu hadrodd yng nghyfarfod pwyllgor fis Ebrill.
- Mewn ymateb i ymholiad ynghylch a oedd amserlen benodol ar gyfer adolygu polisiâu'n gyffredinol, dywedodd Pennaeth y Gwasanaethau Archwilio Mewnol fod y fformat safonol ar gyfer polisiâu'n cynnwys dyddiad penodol ar gyfer adnewyddu.
- O ran y Pecyn Gwaith Llywodraethu Partneriaeth, nododd yr aelod lleyg, Paul Whitman ei fod ar gael ar y fewnwyd ond teimlai y byddai codi ymwybyddiaeth a darparu hyfforddiant yn rhoi mwy o sicrwydd fod y pecyn gwaith yn cael ei ddefnyddio. Cadarnhaodd Pennaeth y Gwasanaethau Archwilio Mewnol fod y pecyn gwaith wedi'i lansio ac y byddai Archwilio Mewnol yn monitro a yw'n cael ei ddefnyddio gyda phartneriaethau newydd.
- Adroddodd Mr G Bury, Swyddfa Archwilio Cymru ar yr hyn sy'n cael ei wneud mewn perthynas â gweithredu'r argymhellion yn codi o adolygiad Swyddfa Archwilio Cymru o'r trefniadau cydweithredu ac ynghylch yr adolygiad o'r trefniadau archwilio y mae disgwyl am eu hadroddiadau ar hyn o bryd. Cadarnhaodd Pennaeth y Gwasanaethau Archwilio Mewnol y byddai'r eitemau hynny'n aros yn y cynllun gweithredu nes bod yr adroddiadau wedi'u derbyn ac wedi derbyn sylw.

#### **PENDERFYNWYD -**

- (a) nodi'r cynnydd mewn rheoli'r gweithrediadau yn y Cynllun Gweithredu Fframwaith Llywodraethu Corfforaethol, a*
- (b) Cyflwyno'r Datganiad Llywodraethu Blynyddol drafft 2012 / 13 i gyfarfod nesaf y pwyllgor ym mis Ebrill ynghyd â chyflwyniad ar y Fframwaith Sicrwydd newydd.*

## **9 POLISIÂU DEDDFWRIAETH GWYBODAETH**

Cyflwynodd y Dirprwy Swyddog Monitro adroddiad (a rannwyd o'r blaen) yn cyflwyno'r Polisiâu Rhyddid Gwybodaeth a Gwarchod Data drafft sydd wedi'u hadolygu. Cafodd y ddau bolisi eu hadolygu er mwyn darparu canllaw gweithdrefnol ar sut mae'r Cyngor yn ymdrin â cheisiadau am wybodaeth ac ar gyfer prosesu data personol. Roedd yr adborth gan swyddogion ar y polisiâu drafft

wedi bod yn bositif a byddai'r polisïau hefyd yn cael eu hystyried gan yr Uwch D m Arweinyddiaeth cyn eu cyflwyno i'r Cyngor Llawn i'w cymeradwyo. Soniwyd wrth yr Aelodau T m Rheoli Gwybodaeth Corfforaethol newydd wedi'i sefydlu yn cael ei arwain gan y Pennaeth Cynllunio Busnes a Pherfformiad.

Arweiniodd y Dirprwy Swyddog Monitro yr aelodau trwy'r dogfennau polisi drafft a manylodd yn benodol ar yr elfennau canlynol -

- Polisi a Gweithdrefnau Gwarchod Data – dyluniwyd i ddiogelu preifatrwydd personol yn cynnwys -
  - Hawl Mynediad Unigolion
  - Rhannu Gwybodaeth
  - Cynllunio Argyfwng
  - Materion Allffynonellu
  - Cyflwyno Systemau Newydd
  - Toriadau Diogeledd Data
  
- Polisi a Gweithdrefnau Rhyddid Gwybodaeth - wedi'u paratoi i sicrhau mynediad agored i wybodaeth. Cyfeiriwyd hefyd at y Panel Eithriadau i Fynediad at Wybodaeth a ffurfiolwyd yn ddiweddar ac sydd wedi'i adlewyrchu yn y polisïau.

Yn dilyn y cyflwyniad manwl pwysleisiodd y pwyllgor y pwysigrwydd o gael polisi cadarn i reoli gwybodaeth ac o sefydlu gweithdrefnau clir. Manteisiodd Aelodau ar y cyfle i holi a thrafod gyda swyddogion rôl a chyfrifoldebau'r T m Rheoli Gwybodaeth Corfforaethol newydd ynghyd â llwyth gwaith y Swyddogion Rheoli Gwybodaeth, yr anawsterau o gasglu ac adalw gwybodaeth ac o ymdrin yn uniongyrchol â cheisiadau ac ymholiadau. Tanlinellwyd y perygl o ddatgelu gwybodaeth waharddedig hefyd, yn enwedig o gofio am y dirwyon sylweddol a allai gael eu gosod am doriadau data. Dywedodd y Pennaeth Cynllunio Busnes a Pherfformiad y dylai diogelu e-bost hefyd cael ei ystyried i liniaru'r perygl hwnnw. Nodwyd y nifer o geisiadau Rhyddid Gwybodaeth a dderbyniwyd gan y Cyngor a'r costau cysylltiedig a nodwyd fod hwn yn faes sy'n tyfu a bod angen ei reoli. Cyfeiriwyd hefyd at sut mae ceisiadau gwamal a blinderus yn cael eu trin a rôl y Panel Eithriadau i Fynediad i Wybodaeth ynghylch hynny.

O ran cadw gwybodaeth, holodd yr Aelod Lleyg Paul Whitham a oedd gan y cyngor gynllun cadw i gymryd i ystyriaeth deddfwriaeth ac i gydbwysu'r angen i gadw gwybodaeth yn erbyn ei ddefnyddioldeb. Cadarnhaodd y Dirprwy Swyddog Monitro fod deddfwriaeth yn cynnwys terfynau amser er mwyn cadw gwybodaeth mewn perthynas â materion penodol megis y gwasanaethau cymdeithasol ond mai penderfyniad busnes yw storio gwybodaeth i'r rhan fwyaf o adrannau. Pwysleisiodd y Pennaeth Cynllunio Busnes a Pherfformiad fod angen cadw gwybodaeth yn drefnus a chategoreiddio e-byst yn iawn i sicrhau ei bod yn hawdd cael hyd i wybodaeth a bod gwaith ar y gweill i hyrwyddo'r broses honno. Ychwanegodd y byddai adroddiad yn cael ei gyflwyno i'r pwyllgor hwn ynghylch gwaith y T m Rheoli Gwybodaeth Corfforaethol er mwyn goruchwyllo datblygiadau. Tanlinellodd yr Aelod Lleyg Paul Whitham y defnydd o rybudd preifatrwydd fel ymarfer da i gyfreithloni prosesu data personol ac yr oedd o'r farn y dylai hyn gael ei ddwyn at sylw rheolwyr er mwyn atgyfnerthu'i ddefnydd yn ymarferol.

Yn olaf, pwysleisiodd y pwyllgor bwysigrwydd hyfforddi aelodau a chyfeiriodd Pennaeth y Gwasanaethau Cyfreithiol a Democraataidd fod cynllun hyfforddi aelodau yn cael ei ddatblygu a fyddai'n cynnwys y polisiau hynny' ynghyd â'r cyfeiriad blaenorol yn hyfforddiant y côd ymddygiad.

**PENDERFYNWYD -**

- (a) *Nodi cynnwys y ddau bolisi ac yn amodol ar sylwadau uchod yr aelodau eu cymeradwyo ar gyfer ymgynghoriad pellach, a*
- (b) *Cyflwyno adroddiad ar waith y T m Rheoli Gwybodaeth Corfforaethol i gyfarfod pellach o'r pwyllgor yn y dyfodol er mwyn goruchwyllo datblygiadau.*

**10 RHAGLEN WAITH Y PWYLLGOR RHEOLAETH GORFFORAETHOL**

Cyflwynwyd rhaglen waith y Pwyllgor Rheolaeth Gorfforaethol (a rannwyd o'r blaen) er ystyriaeth. Trafododd yr Aelodau gyda swyddogion y newidiadau posibl i'r rhaglen waith a'r gwahanol eitemau busnes ac ar ôl eu hystyried cytunodd y pwyllgor -

- i gynnwys yr eitemau canlynol er ystyriaeth yn y cyfarfod nesaf ym mis Ebrill
  - 
  - Chwythu'r Chwiban a'r Polisi Gwrth Dwyll
  - Datganiad Llywodraethu Blynyddol Drafft 2012 / 13
  - Fframwaith Sicrwydd newydd (cyflwyniad)
  - Hunan Asesiad Corfforaethol
- tynnu'r eitem ar y Cynllun Gweithredu Fframwaith Llywodraethu Corfforaethol a oedd wedi'i drefnu ar gyfer mis Ebrill gan y bydd yr adroddiadau llywodraethu a sicrwydd yn cael eu derbyn yn y cyfarfod hwnnw.
- fod sgôp yr eitem ar Faterion Cyfansoddiadol a oedd wedi'i drefnu ar gyfer mis Ebrill, yn cael ei ehangu i gynnwys Pleidleisio Electronig a Gwegastio / Presenoldeb o Bell mewn cyfarfodydd y cyngor.
- cyflwyno'r Adroddiad Gwella Blynyddol naill ai yng nghyfarfod mis Ebrill neu gyfarfod mis Mai yn dibynnu ar bryd y byddai ar gael, a
- Cylchredeg holiadur hunan asesiad i bob aelod o'r pwyllgor a chyflwyno'r canfyddiadau i'r cyfarfod ym mis Mai.

**PENDERFYNWYD** yn amodol ar y newidiadau a chytundebau y cyfeirir atynt uchod, cymeradwyo'r blaen raglen waith.

Daeth y cyfarfod i ben am 1.30pm.

<b>Adroddiad ar gyfer:</b>	<b>Y Pwyllgor Llywodraethu Corfforaethol</b>
<b>Dyddiad y Cyfarfod:</b>	<b>Ebrill 10<sup>fed</sup> 2013</b>
<b>Aelod / Swyddog Arweiniol:</b>	<b>Y Pennaeth Cyllid ac Asedau</b>
<b>Awdur yr Adroddiad:</b>	<b>Y Prif Gyfrifydd</b>
<b>Teitl:</b>	<b>Amlinelliad o Archwiliad Ariannol Blynyddol</b>

---

## **1. Beth mae'r adroddiad yn ymwneud ag o?**

Teitl yr adroddiad ydi 'Amlinelliad o Archwiliad Ariannol Blynyddol' ac fe'i paratowyd gan Swyddfa Archwilio Cymru (SAC). Mae'r adroddiad yn mynegi materion fel swyddogaethau a chyfrifoldebau, dull gweithredu archwilio, adrodd, y ffi archwilio, elfennau allweddol ymgysylltu archwilio a'r tîm archwilio ariannol.

## **2. Beth yw'r rheswm am wneud yr adroddiad yma?**

Mae'n ofynnol i'r archwilwyr allanol baratoi a chyflwyno'r adroddiad yma er mwyn cyflawni eu gofynion o ran safonau archwilio ar arferion archwilio priodol. Darperir yr adroddiad er gwybodaeth.

## **3. Beth yw'r Argymhellion?**

Cymeradwyir bod y Pwyllgor yn ystyried cynnwys yr adroddiad. Bydd cynrychiolwyr Swyddfa Archwilio Cymru'n bresennol yn y cyfarfod i ateb cwestiynau ynglŷn â'r adroddiad.

## **4. Manylion yr adroddiad**

Mae'r adroddiad yn darparu'r Cyngor ag amlinelliad o'r gwaith archwilio ariannol sy'n ofynnol ar gyfer datganiadau ariannol 2012-13 a'r ffioedd am ymgymryd â'r gwaith. Mae hefyd yn darparu gwybodaeth ar ddull gweithredu archwilio yn cynnwys risgiau archwilio allweddol sydd wedi eu nodi yn ystod y broses gynllunio gychwynnol a'r camau a gynigir i ddelio â nhw. Fe ddefnyddir y gwaith archwilio ariannol ar y meysydd yma o risg i hysbysu'r farn archwilio ar y datganiadau ariannol.

## **5. Sut mae'r penderfyniad yn cyfrannu tuag at y Blaenoriaethau Corfforaethol?**

Mae'r gwasanaeth archwilio'n ddarpariaeth statudol. Mae'n ofynnol i'r Archwiliwr Penodedig, dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004 archwilio ac ardystio datganiadau ariannol y Cyngor. Mae'n ofynnol hefyd i'r Archwiliwr Penodedig ei fodloni ei hun fod y cyngor wedi gwneud trefniadau

priodol i sicrhau economi, effeithlonrwydd ac effeithiolrwydd yn ei ddefnydd o adnoddau.

**6. Beth fydd hyn yn ei gostio a sut fydd o'n effeithio ar wasanaethau eraill?**

Mae'r ffioedd am y gwaith a wnaethpwyd gan SAC o ran yr archwilio ariannol wedi eu mynegi ar dudalen 9.

**7. Pa ymgynghoriadau a gafwyd?**

Mae cynnwys yr adroddiad wedi ei drafod â'r Pennaeth Cyllid ac Asedau ac uwch aelodau'r Adran Gyllid.

**8. Datganiad y Prif Swyddog Cyllid**

Mae hyn yn ddarpariaeth statudol. Mae'r ffioedd archwilio wedi eu rhewi ac maen nhw'n ymrwymiad cyllideb sy'n bod yn barod i'r awdurdod.

**9. Pa risgiau sydd yna ac a oes yna unrhyw beth y gallwn ei wneud i'w lleihau?**

Dylai'r broses archwilio amlygu unrhyw risgiau sylweddol ac ymateb rheolaeth i ddelio â'r risg neu'r effaith neu eu hisafu.





WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

# Amlinelliad o'r Archwiliad Ariannol Blynyddol Cyngor Sir Ddinbych

**Blwyddyn archwilio:** 2012-13

**Cyhoeddwyd:** Mawrth 2013

**Cyfeirnod y ddogfen:** 171A2013

**Drafft yw'r ddogfen hon tra bod trafodaethau pellach gyda'r corff a archwilir yn yr arfaeth. Mae'n bosibl nad yw cynnwys y drafft hwn wedi'i dilysu'n llawn eto ac ni ddylid ei ddsbarthu y tu hwnt i'r rhai yng Nghyngor Sir Ddinbych y mae angen iddynt ei weld am resymau busnes.**

# Statws y ddogfen

---

Paratowyd y ddogfen hon at ddefnydd mewnol Cyngor Sir Ddinbych fel rhan o'r gwaith a gyflawnir/i'w gyflawni yn unol â swyddogaethau statudol, y Cod Ymarfer Archwilio a'r Datganiad o Gyfrifoldebau a gyhoeddwyd gan Archwilydd Cyffredinol Cymru.

I'r graddau a ganiateir yn ôl y gyfraith, nid yw Swyddfa Archwilio Cymru (yr Archwilydd Cyffredinol a'i staff) a, lle y bo'n gymwys, yr archwilydd penodedig yn derbyn unrhyw atebolrwydd am golledion yr aed iddynt gan unrhyw aelod, swyddog neu gyflogai arall yn unigol, nac unrhyw drydydd parti o ganlyniad i ddefnyddio'r ddogfen hon.

Os gwneir cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer a ddisgwylir gan awdurdodau cyhoeddus wrth ymdrin â cheisiadau, yn cynnwys ymgynghori â thrydydd partiion perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru (a, lle y bo'n gymwys, ei archwilydd penodedig) yn drydydd parti perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon i Swyddfa Archwilio Cymru yn [infoofficer@wao.gov.uk](mailto:infoofficer@wao.gov.uk).

# Cynnwys

---

---

## Amlinelliad o'r Archwiliad Ariannol Blynyddol

---

Rolau a chyfrifoldebau	4
------------------------	---

---

Y dull archwilio	5
------------------	---

---

Cyflwyno adroddiadau	8
----------------------	---

---

Ffi archwilio	9
---------------	---

---

## Atodiadau

---

Elfennau allweddol o'r gwaith archwilio	10
---	----

---

Tîm yr archwiliad ariannol	11
----------------------------	----

---

# Amlinelliad o'r Archwiliad Ariannol Blynyddol

---

## Rolau a chyfrifoldebau

1. Paratowyd yr Amlinelliad hwn o'r Archwiliad Ariannol Blynyddol i fodloni gofynion y safonau archwilio ac arferion archwilio priodol. Mae'n rhoi amlinelliad i Gyngor Sir Ddinbych (y Cyngor) o'r gwaith archwilio ariannol sydd ei angen ar gyfer datganiadau ariannol 2012-13.
2. O dan ddarpariaethau Deddf Archwilio Cyhoeddus (Cymru) 2004 mae'r Archwilydd Cyffredinol yn gyfrifol am benodi archwilwyr allanol (archwilwyr penodedig) ar gyfer cyrff llywodraeth leol.
3. Fel Archwilydd Penodedig, mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn ei gwneud yn ofynnol i mi ystyried ac ardystio cyfrifon y Cyngor. Mae hyn yn cynnwys rhoi barn ynghylch a yw'r cyfrifon yn rhoi darlun cywir a theg o sefyllfa ariannol y Cyngor ac o'i incwm a'i wariant ar gyfer y flwyddyn. Mae'r ddeddf hefyd yn ei gwneud yn ofynnol i mi fodloni fy hun o ran y pethau hyn:
  - bod y cyfrifon wedi'u paratoi yn unol â rheoliadau o dan adran 39 o'r ddeddf (Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005);
  - bod y cyfrifon yn cydymffurfio â gofynion yr holl ddarpariaethau statudol eraill sy'n berthnasol iddynt;
  - bod arferion priodol wedi'u dilyn wrth lunio'r cyfrifon;
  - bod y Cyngor wedi gwneud trefniadau priodol i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd o ran ei ddefnydd o adnoddau.
4. Mae hefyd yn ofynnol i mi ardystio bod yr archwiliad wedi cael ei gwblhau yn unol â Deddf Archwilio Cyhoeddus (Cymru) 2004.
5. Nid yw'r archwiliad yn golygu nad oes angen i'r Cyngor gyflawni'r cyfrifoldebau canlynol:
  - rhoi systemau rheolaeth fewnol ar waith i sicrhau rheoleidd-dra a chyfreithlondeb trafodion a sicrhau bod ei asedau'n ddiogel;
  - cadw cofnodion cyfrifyddu cywir;
  - paratoi Datganiad Cyfrifon yn unol â gofynion perthnasol;
  - sefydlu ac adolygu'n barhaus drefniadau priodol i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd o ran ei ddefnydd o adnoddau.
6. Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn nodi hawliau'r cyhoedd ac etholwyr i archwilio datganiadau ariannol y Cyngor a dogfennau cysylltiedig, gofyn cwestiynau i mi, fel yr Archwilydd Penodedig, am y cyfrifon a, lle y bo'n briodol, herio eitemau yn y cyfrifon.
7. Nodir elfennau allweddol yr archwiliad yn **Atodiad 1**.
8. Caiff dogfen ar wahân, *sef Rhaglen Reoleiddio'r Archwilydd Cyffredinol ar gyfer Archwilio Perfformiad*, ei chyhoeddi yn nodi'r gwaith sydd i'w gyflawni gan yr Archwilydd Cyffredinol o dan Fesur Llywodraeth Leol (Cymru) 2009.

- 
9. Mae'n ofynnol i'r Archwilydd Cyffredinol ardystio hawliadau a ffurflenni grant penodol. Yr Archwilydd Penodedig, gan weithredu fel asiant ar ran yr Archwilydd Cyffredinol, sy'n cyflawni'r gwaith archwilio mewn perthynas â'r hawliadau a'r ffurflenni hynny.

## Y dull archwilio

### Y tîm archwilio

10. Rhoddir gwybodaeth am dîm yr archwiliad ariannol yn **Atodiad 2**.

### Archwiliad o ddatganiadau ariannol

11. Deallaf y caiff rheolaethau mewnol eu cynllunio, eu gweithredu a'u cynnal gan y Cyngor i fynd i'r afael â risgiau busnes a nodir sy'n bygwth y gallu i gyflawni amcanion corff a archwilir o ran:
- dibynadwyedd ei adroddiadau ariannol;
  - effeithiolrwydd ac effeithlonrwydd ei weithrediadau;
  - ei gydymffurfiaeth â chyfreithiau a rheoliadau cymwys.
12. Byddaf yn:
- asesu effeithiolrwydd rheolaethau mewnol lefel uchel a rheolaethau mewnol lefel systemau allweddol i atal a chanfod gwallau perthnasol yn y datganiadau cyfrifyddu;
  - asesu effeithiolrwydd y gwasanaeth Archwilio Mewnol;
  - adolygu gwaith a gyflawnwyd gan y gwasanaeth Archwilio Mewnol a cheisio dibynnu arno, fel y bo'n briodol;
  - datblygu gweithdrefnau cadarn i ymateb i risgiau sy'n gysylltiedig â chamddatganiadau perthnasol yn y datganiadau cyfrifyddu.
13. Nid wyf yn ceisio cael sicrwydd llwyr bod y datganiadau ariannol a'r nodiadau cysylltiedig yn gywir ac yn deg, ond mabwysiadaf y cysyniad o berthnasedd. Felly, wrth gynllunio a chynnal yr archwiliad, rwyf yn ceisio nodi camddatganiadau perthnasol yn y datganiadau cyfrifyddu a'r nodiadau cysylltiedig, sef y camddatganiadau hynny a allai gamarwain unigolyn sy'n darllen y cyfrifon.
14. Caiff y lefelau a ddefnyddiaf i farnu bod camddatganiadau o'r fath yn berthnasol eu nodi yn fy adroddiad i'r Pwyllgor Archwilio cyn cwblhau'r archwiliad.

### Risgiau sy'n gysylltiedig â chamddatganiadau perthnasol yn y datganiadau cyfrifyddu

15. Mae **Arddangosyn 1** yn rhoi gwybodaeth am y prif risgiau gweithredol ac ariannol a wynebwr gan y Cyngor a allai effeithio ar fy archwiliad. Dyma'r prif risgiau a nodais yn ystod y broses gychwynnol o gynllunio'r archwiliad, yn seiliedig ar wybodaeth sydd ar gael ar hyn o bryd, a'r camau a gynigiwyd i fynd i'r afael â hwy. Mae'n bosibl y bydd

angen i mi newid y cynllun archwilio os bydd unrhyw risgiau newydd yn dod i'r amlwg. Ni fyddaf yn gwneud unrhyw newidiadau i'r cynllun archwilio heb eu trafod yn gyntaf â swyddogion a, lle y bo'n berthnasol, y rhai sy'n gyfrifol am lywodraethu.

### Arddangosyn 1: Crynodeb o'r prif risgiau archwilio a'r ymatebion arfaethedig

Risgiau	Camau gweithredu arfaethedig
<b>Risgiau sy'n ymwneud â'r amgylchedd rheoli</b>	
<p><b>Heriau Ariannol</b> Mae'r Cyngor yn wynebu heriau ariannol sylweddol fel gweddill y sector cyhoeddus. Mae'r cynnydd yn y galw am wasanaethau yn peri risg o orwario er bod gan y Cyngor gynlluniau ar waith i wneud arbedion a monitro'r sefyllfa.</p>	<p>Byddaf yn asesu trefniadau'r Cyngor ar gyfer y canlynol:</p> <ul style="list-style-type: none"> <li>sicrhau rheolaeth ariannol effeithiol;</li> <li>darparu gwasanaeth archwilio mewnol sy'n cyrraedd y safonau proffesiynol a bennwyd gan CIPFA.</li> </ul> <p>Byddaf yn parhau i adolygu'r amgylchedd rheoli cyffredinol o ran yr heriau ariannol sy'n wynebu'r Cyngor ac yn asesu'r effaith ar y datganiadau ariannol, gan gynnwys y gofynion cyfrifyddu a datgelu.</p>
<b>Risgiau sy'n ymwneud â pharatoi'r cyfrifon</b>	
<p><b>Partneriaethau a chydweithredu</b> Mae'r Cyngor yn parhau i weithio mewn partneriaeth a chydweithrediad â nifer o gyrff allanol. Yn seiliedig ar ein gwaith yn 2011-12, mae risgiau posibl (ee, risgiau ariannol, risg i enw da, risg o ran llywodraethu) i'r Cyngor os na fydd yn rheoli'r cydberthnasau hyn yn effeithiol ac yn rhoi cyfrif amdanynt yn briodol yn ei Gyfrifon.</p>	<p>Byddaf yn gwneud gwaith sy'n fy ngalluogi i wneud y canlynol:</p> <ul style="list-style-type: none"> <li>deall sut y mae'r sefydliadau partneriaeth yn gweithredu fel y gallaf asesu'n llawn y goblygiadau ariannol a'r goblygiadau cyfrifyddu i'r Cyngor;</li> <li>sicrhau y caiff datgeliadau priodol eu cynnwys yn y cyfrifon mewn perthynas â datgeliadau partïon cysylltiedig o ran Aelodau a Swyddogion.</li> </ul>
<p><b>Rhaglen Gyfalaf</b> Mae gan y Cyngor raglen gyfalaf o ryw £33 miliwn yn 2012-13. Mae hyn yn cynnwys trefniadau ariannu o fenthyca darbodus, derbyniadau cyfalaf, cyllid referniw, benthyca â chymorth a chyllid o grantiau a chyfraniadau penodol.</p>	<p>Byddaf yn adolygu triniaeth gyfrifyddu'r rhaglen gyfalaf er mwyn sicrhau y caiff y gofynion cyfrifyddu a'r gofynion datgelu eu bodloni.</p>
<p><b>Prisiadau Tai Cyngor</b> Mae'r Cyngor yn bwriadu adolygu'r sail a ddefnyddir ar gyfer prisiau tai cyngor er mwyn sicrhau ei bod yn gyson â'r fethodoleg Gwerth Defnydd Presennol.</p>	<p>Byddaf yn sicrhau y caiff unrhyw newidiadau posibl i brisiadau tai cyngor eu cofnodi a'u datgelu'n briodol yn y datganiadau ariannol.</p>

## Risgiau

### Rhoi cyfrif am amcangyfrifon

Wrth baratoi'r Datganiad Cyfrifon, amcangyfrifir nifer o ffigurau o fewn y cyfrifon megis darpariaethau ar gyfer rhwymedigaethau'r Cyngor e.e. hawliadau cyflog cyfartal.

## Camau gweithredu arfaethedig

Byddaf yn adolygu:

- yr asesiad blynyddol a wnaed gan swyddogion o'r sail y gwneir amcangyfrifon arni a'r sail y cânt eu hadolygu arni yn unol â'r wybodaeth ddiweddaraf;
- dogfennaeth a ddelir i ategu amcangyfrifon y daethpwyd iddynt a dyfarniadau a wnaed, gan gyfeirio at bapurau a ddarparwyd i'w hategu.

Byddaf hefyd yn sicrhau y caiff gofynion cyfrifyddu a datgelu priodol eu cynnwys o fewn y datganiadau ariannol.

### Rhoi cyfrif am rwymedigaethau Safleoedd Tirlenwi

Pan fydd cyngor yn gweithredu safleoedd tirlenwi y mae ganddo gyfrifoldeb drostynt, neu pan fydd wedi gwneud hynny yn y gorffennol, mae dyletswydd arno i adfer y safle ac i gynnal gwaith ôl-ofal a monitro priodol am sawl degawd ar ôl cau'r safle. O ganlyniad, bydd rhwymedigaethau ariannol cysylltiedig a rhaid cydnabod y rhwymedigaethau hyn yn natganiadau ariannol y Cyngor. Mae risg na wneir darpariaeth gyfrifyddu ddigonol yn y cyfrifon ar gyfer y rhwymedigaethau sy'n gysylltiedig â'r safleoedd tirlenwi hyn.

Byddaf yn meithrin dealltwriaeth o gyfrifoldebau'r Cyngor o ran safleoedd tirlenwi ac yn ystyried pa un a yw'r Cyngor wedi gwneud darpariaeth gyfrifyddu briodol yn ei ddatganiadau ariannol.

### Datgeliadau o natur berthnasol

Rwyf wedi nodi nifer o ddatgeliadau fel datgeliadau o natur berthnasol. Mae'r rhain yn cynnwys datgelu Partïon Cysylltiedig a'r nodyn ar Gydnabyddiaeth.

Byddaf yn cynllunio profion manwl i gael y sicrwydd gofynnol na chamddatganwyd y datgeliadau a nodwyd fel datgeliadau o natur berthnasol.

## Y defnydd o adnoddau

16. Er mwyn cyflawni fy nghyfrifoldebau o ran y trefniadau a sefydlwyd gan y Cyngor i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd o ran ei ddefnydd o adnoddau, byddaf yn dibynnu ar y canlynol:
  - canlyniadau'r gwaith archwilio a wnaed ar y datganiadau ariannol;
  - system rheolaeth fewnol y Cyngor, fel y nodir yn y Datganiad Llywodraethu Blynyddol a'm hadroddiad cysylltiedig;
  - canlyniadau gwaith a gynhaliwyd gan yr Archwilydd Cyffredinol, gan gynnwys gwaith a gynhaliwyd o dan Fesur Llywodraeth Leol (Cymru) 2009, ardystiadau o hawliadau a ffurflenni ac ymarferion paru data;

- canlyniadau gwaith cyrff adolygu allanol eraill, lle y bo hynny'n berthnasol i'm cyfrifoldebau;
- unrhyw waith arall sy'n ymdrin â materion nas cwmpesir gan yr uchod, ac yr wyf o'r farn ei fod yn angenrheidiol i gyflawni fy nghyfrifoldebau.

## Cyflwyno adroddiadau

17. Mae'r Cod Ymarfer Archwilio a gyhoeddwyd gan yr Archwilydd Cyffredinol yn ei gwneud yn ofynnol i archwilwyr penodedig gydymffurfio â safonau archwilio a moesegol perthnasol. Mae'r safonau hyn yn ei gwneud yn ofynnol i adroddiadau ffurfiol gael eu cyflwyno ar gamau amrywiol yn ystod yr archwiliad i'r rhai sy'n gyfrifol am lywodraethu.
18. Yn benodol, rhaid i archwilwyr nodi'r canlynol:
  - cydberthnasau a all ddylanwadu ar annibyniaeth yr archwilydd;
  - gwybodaeth am gynllunio'r archwiliad;
  - materion penodol i'r rhai sy'n gyfrifol am lywodraethu (sy'n wahanol i reolwyr) cyn iddynt roi barn ar y datganiadau ariannol.
19. Mae Atodiad 1 yn tynnu sylw at elfennau allweddol o'r broses archwilio yn y Cyngor, a chadarnhaf, ac eithrio un aelod o staff, nad oes unrhyw fygythiadau hysbys i'm hannibyniaeth fel Archwilydd Penodedig nac i annibyniaeth staff na chontractwyr sy'n gweithio i mi.
20. O ran yr eithriad a nodir uchod, mae un aelod o'r tîm archwilio yn perthyn i aelod o staff gweinyddol y Cyngor. Mae ein Hadrannau Cydymffurfiaeth wedi adolygu'r mater hwn ac wedi dod i'r casgliad nad oes llawer o bosibilrwydd y caiff y berthynas hon effaith ar ganlyniadau ariannol y Cyngor na'r broses o archwilio'r datganiadau ariannol. Fodd bynnag, rydym wedi cymryd camau i sicrhau na fydd ein haelod o staff yn cymryd rhan mewn unrhyw waith a wneir gennym sy'n ymwneud â'r trefniant cyllideb gyfunol â Bwrdd Iechyd Lleol Betsi Cadwaladr, na chyflogres y Cyngor. .
21. Byddaf yn cyflwyno adroddiadau i'r Pwyllgor Llywodraethu Corfforaethol, a lle bo angen, i'r Cabinet neu'r Cyngor mewn modd amserol. Byddaf yn darparu adroddiadau eraill, neu allbwn arall, fel y cytunir arnynt. Nodir y cerrig milltir allweddol yn [Arddangosyn 2](#).

### Arddangosyn 2: Cerrig milltir allweddol

Yr hyn y bwriedir ei gyflawni	Dyddiad cychwyn arfaethedig	Llunio'r adroddiad terfynol
Amlinelliad o'r Archwiliad Ariannol Blynyddol	Mawrth 2013	Ebrill 2013
Adroddiad ar yr Archwiliad o Ddatganiadau Ariannol (ISA 260)	Ionawr 2013	Medi 2013



Yr hyn y bwriedir ei gyflawni	Dyddiad cychwyn arfaethedig	Llunio'r adroddiad terfynol
Barn Archwilio ar Ddatganiadau Ariannol 2012-13	Ionawr 2013	Medi 2013
Llythyr Archwilio Blynyddol	Hydref 2013	Tachwedd 2013

## Ffi archwilio

22. Y ffi arfaethedig ar gyfer gwaith archwilio ariannol 2012-13 yw £165,802, sy'n unol â'n ffi derfynol ar gyfer 2011-12. Codir y ffi mewn rhandaliadau cyfwerth rhwng mis Tachwedd 2012 a mis Hydref 2013. Mae'r ffi hon yn unol â llythyr ffioedd yr Archwilydd Cyffredinol ac mae'n seiliedig ar y model ffioedd sy'n seiliedig ar sero ar gyfer archwiliadau ariannol. Rydym wedi cael dyfarniad gan Gyllid a Thollau Ei Mawrhydi yn ddiweddar ynglŷn â newidiadau yn statws TAW yr Archwilydd Cyffredinol a fydd yn weithredol o 1 Ebrill 2013. Rydym wrthi'n trafod union gwmpas y dyfarniad hwn gyda Chyllid a Thollau Ei Mawrhydi a byddwn yn ysgrifennu atoch ar wahân cyn hir er mwyn esbonio goblygiadau'r dyfarniad hwn.
23. Yn ystod y blynyddoedd diwethaf, ni fu unrhyw wrthwynebiadau ffurfiol i ddatganiadau ariannol y Cyngor. Fodd bynnag, rydym eisoes wedi cael nifer o ymholiadau ac eitemau o ohebiaeth gan aelodau o'r cyhoedd a phartion eraill â diddordeb. Mae ychydig o amser wedi'i gynnwys yn y ffi i ymdrin â mân ymholiadau, fel rhan o'r broses gyffredinol o reoli'r archwiliad.
24. Bydd unrhyw ymchwiliadau manwl neu waith arall sydd angen ei gyflawni i ymateb i ymholiadau a gwrthwynebiadau yn arwain at ffi ychwanegol. Codir unrhyw ffi ychwanegol o'r fath ar gyfraddau dyddiol yn seiliedig ar y radd neu gymysgedd sgiliau penodol sydd ei angen ar gyfer y gwaith, ond trafodir hyn gyda'r Cyngor cyn ymgymryd â'r gwaith.
25. O ran pob grant neu ffurflen, mae'n ofynnol i'r Archwilydd Cyffredinol adennill swm sy'n cwmpasu cost lawn y gwaith perthnasol a gyflawnir. Caiff y ffi ar gyfer gwaith ardystio grantiau a ffurflenni ei chodi ar sail ddyddiol, yn unol â'r graddfeydd ffioedd sy'n ymwneud â sgiliau a nodir yn llythyr ffioedd llywodraeth leol yr Archwilydd Cyffredinol. Bydd y ffioedd yn adlewyrchu maint, cymhlethdod a materion neilltuol y grantiau penodol.
26. Er bod gwaith ardystio grant yn amrywio o flwyddyn i flwyddyn, ar sail profiad blaenorol gan gynnwys ein pryderon fel y'u nodir uchod ac arwyddion cynnar o newidiadau mewn cynlluniau ac amodau grant, amcangyfrifaf y bydd cyfanswm ffi'r gwaith grant rhwng £90,000 a £100,000.

# Atodiad 1

## Elfennau allweddol o'r gwaith archwilio

Elfennau allweddol	Gofynion	Sefyllfa yn y [Cyngor/Awdurdod]
<b>Gweithgareddau ymgysylltu</b>		
Telerau'r gwaith archwilio	Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn nodi'r cyfrifoldeb am benodi archwilydd allanol ar gyfer llywodraeth leol yng Nghymru.	Nodir rolau a chyfrifoldebau archwilydd penodedig uchod ac yn yr atodiad hwn. Gellir gweld y Datganiad llawn o Gyfrifoldebau yn: <a href="http://www.wao.gov.uk/assets/welshdocuments/Statement_of_responsibilities_of_auditors_2010_Welsh.pdf">http://www.wao.gov.uk/assets/welshdocuments/Statement_of_responsibilities_of_auditors_2010_Welsh.pdf</a>
Penodi archwilydd ac arweinydd ymgysylltu	Cyfrifoldeb yr Archwilydd Cyffredinol yw penodi archwilydd allanol llywodraeth leol a phennu cyfrifoldeb am bob ymgysylltiad i arweinydd ymgysylltu.	Rhoddir manylion yr Archwilydd Penodedig a'r Arweinydd Ymgysylltu yn <b>Atodiad 2</b> i'r ddogfen hon.
Gwaith dewisol drwy gytundeb	Mae'r Archwilydd Cyffredinol wedi nodi meini prawf clir ar gyfer cymeradwyo unrhyw waith dewisol y gofynnir amdano gan gyrrff a archwilydd.	Ni ofynnwyd am unrhyw waith dewisol ac nid oes unrhyw waith o'r fath yn yr arfaeth.
<b>Ystyriaethau moesegol</b>		
Annibyniaeth	Mae'n ofynnol i archwilydd penodedig ystyried y canlynol: <ul style="list-style-type: none"><li>• bygythiadau i annibyniaeth yr archwilydd (gan gynnwys ymgyfreitha);</li><li>• cydberthnasau teuluol a chydberthnasau personol eraill;</li><li>• cysylltiad hirdymor â'r corff a archwilydd (gweler polisi Swyddfa Archwilio Cymru o gylchdroi archwilyddau);</li><li>• materion dadleuol neu anodd.</li></ul>	Gallaf gadarnhau, ac eithrio un aelod o staff, nad oes unrhyw fygythiadau hysbys i'm hannibyniaeth fel Archwilydd Penodedig nac i annibyniaeth staff na chontractwyr sy'n gweithio i mi, ac fy mod wedi cydymffurfio â pholisi cylchdroi Swyddfa Archwilio Cymru. Nodwyd manylion sut y caiff yr achos posibl hwn o wrthdaro buddiannau ei reoli ym mharagraff 20 y ddogfen hon.
Perfformiad ymgysylltu	Mae angen i Arweinydd Ymgysylltu ystyried pa lefel o sicrwydd ansawdd a lefelau adolygu sy'n briodol.	Mae gweithdrefnau adolygu rheoli ansawdd Swyddfa Archwilio Cymru ar waith ar gyfer yr archwilydd, ac mae'r Arweinydd Ymgysylltu wedi pennu lefelau adolygu priodol yn seiliedig ar brofiad y staff sy'n ymgymryd â'r gwaith archwilio.

# Atodiad 2

---

## Tîm yr archwiliad ariannol

Enw	Rôl	Rhif cyswilt	Cyfeiriad e-bost
Anthony Barrett	Archwilydd Penodedig	029 20 320571/ 012 4452 5970	<a href="mailto:anthony.barrett@wao.gov.uk">anthony.barrett@wao.gov.uk</a>
Derwyn Owen	Arweinydd Ymgysylltu	029 20 320651	<a href="mailto:derwyn.owen@wao.gov.uk">derwyn.owen@wao.gov.uk</a>
Anthony Veale	Rheolwr yr Archwiliad	029 20 320585	<a href="mailto:anthony.veale@wao.gov.uk">anthony.veale@wao.gov.uk</a>
Nick Raynor	Arweinydd Tîm	01244 525970	<a href="mailto:nicholas.raynor@wao.gov.uk">nicholas.raynor@wao.gov.uk</a>



WALES **AUDIT** OFFICE  

---

SWYDDFA **ARCHWILIO** CYMRU

Wales Audit Office  
24 Cathedral Road  
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@wao.gov.uk](mailto:info@wao.gov.uk)

Website: [www.wao.gov.uk](http://www.wao.gov.uk)

Swyddfa Archwilio Cymru

24 Heol y Gadeirlan  
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn Testun: 029 2032 0660

E-bost: [info@wao.gov.uk](mailto:info@wao.gov.uk)

Gwefan: [www.wao.gov.uk](http://www.wao.gov.uk)

**Adroddiad i'r: Pwyllgor Llywodraethu Corfforaethol**

**Dyddiad y Cyfarfod: 10fed Ebrill 2013**

**Aelod Arweiniol / Swyddog: Pennaeth Gwasanaethau Cyfreithiol a Democrataidd**

**Awdur yr Adroddiad: Pennaeth Gwasanaethau Cyfreithiol a Democrataidd**

**Teitl: System Bleidleisio Electronig**

---

## **1. Beth yw byrdwn yr adroddiad?**

1.1 Gweithredu'r system bleidleisio electronig yn Siambr y Cyngor a goblygiadau cyfansoddiadol newid sut caiff ei defnyddio.

## **2. Pam cyflwyno'r adroddiad hwn?**

2.1 Rhoi gwybodaeth ar weithredu'r system bleidleisio electronig, ceisiadau sydd wedi eu gwneud am wybodaeth o'r system a goblygiadau newid sut caiff y system ei defnyddio.

## **3. Beth yw'r argymhellion?**

3.1 Bod y Pwyllgor yn cydnabod cynnwys yr adroddiad ac yn gwneud argymhellion ynglŷn â gweithredu'r system bleidleisio electronig yn Siambr y Cyngor yn y dyfodol.

## **4. Manylion yr adroddiad**

4.1 Mae Rheolau Sefydlog y Cyngor yn nodi sut gweithredir pleidleisio yng nghyfarfodydd y Cyngor neu ei bwyllgorau. Mae'r Rheolau Sefydlog yn darparu ar gyfer pleidleisio trwy godi dwylo neu gadarnhad y cyfarfod. Cynhelir mwyafrif y cyfarfodydd mewn ystafelloedd cyfarfod ar wahân i Siambr y Cyngor yn Neuadd y Sir, lle nad oes cyfleusterau pleidleisio electronig. Dim ond y Cyngor Llawn a'r Pwyllgor Cynllunio sy'n cyfarfod yn rheolaidd yn Siambr y Cyngor.

4.2. Defnyddir y system bleidleisio electronig yn Siambr Neuadd y Sir i gynhyrchu niferoedd cyflym cywir yr aelodau sy'n pleidleisio o blaid, yn erbyn neu'n ymatal pleidlais ar gynnig. Mae'r system hefyd yn cofnodi sut mae pob aelod yn pleidleisio a gofynnir am y cofnodion hynny o bryd i'w gilydd gan gynghorwyr, y wasg ac aelodau'r cyhoedd. Oherwydd y defnydd a wneir o'r system bleidleisio, ar hyn o bryd nid yw'r Cyngor yn debygol o ryddhau gwybodaeth ar bleidleisiau unigol (hyd yn oed ar ôl cais Deddf Rhyddid Gwybodaeth) oherwydd na fedr y Cyngor warantu cywirdeb yr wybodaeth.

4.3 Oherwydd defnyddir y system bleidleisio electronig i gofnodi nifer y pleidleisiau o blaid, yn erbyn neu'n ymatal mewn perthynas ag unrhyw fater i'w benderfynu mewn

cyfarfod, byddai angen rhagofalon ychwanegol i warantu cywirdeb cofnod y pleidleisiau a ddyrannwyd i gynghorwyr penodol. Byddia'r rhain yn cynnwys trefniadau i sicrhau nad yw aelod byth yn symud o sedd a ddyrannwyd (neu bod eu cerdyn pleidleisio yn symud gyda nhw) a bod archwiliad trylwyr yn cael ei wneud ar roddi cardiau pleidleisio i ddileu unrhyw bosibilrwydd o gamgymeriad. Byddai angen i gynghorwyr hefyd gymryd cyfrifoldeb am sicrhau bod y cerdyn pleidleisio cywir wedi ei ddyrannu iddynt. Gan nad oes angen y mesurau hyn i ganiatáu i'r system bleidleisio gyfrif yn gywir nifer y pleidleisiau sydd wedi eu bwrw nid ydynt wedi eu cyflwyno, a gwelir y cofnod electronig o'r pleidleisiau unigol sydd wedi eu bwrw fel sgil-gynnyrch y system, nid cofnod dibynadwy. Dylid nodi y gellid cyflwyno rhagofalon ychwanegol os cytunir bod y cyhoedd yn cael mynediad at y cofnodion pleidleisio a enwyd, ond na ddylai hyn fod yn ôl-weithredol.

4.4 Mae trefniant eisoes yn y Rheolau Sefydlog i gofnodi sut caiff pleidleisiau eu bwrw, sy'n golygu bod pob cynghorydd yn datgan sut mae'n pleidleisio. Gelwir hyn yn bleidlais gofnodedig. Cymerir pleidlais gofnodedig pan fydd un chweched o'r aelodau sy'n bresennol yn galw am hynny. Bydd canlyniadau pleidlais gofnodedig yn cael eu nodi yng nghofnodion y cyfarfod perthnasol.

## **5. Sut mae'r penderfyniad yn cyfrannu tuag at y Blaenoriaethau Corfforaethol?**

Nid yw'r penderfyniad hwn yn cael effaith uniongyrchol ar y blaenoriaethau corfforaethol.

## **6. Beth fydd y gost a sut fydd yn effeithio gwasanaethau eraill?**

Nid oes costau ychwanegol yn uniongyrchol gysylltiedig â'r adroddiad hwn.

## **7. Pa ymgynghori a fu ac a ymgwymerwyd â Sgrinio Asesiad o'r Effaith ar Gyfraddoldeb?**

Mae asesiad o'r effaith ar gydraddoldeb yn asesu effaith debygol penderfyniadau ar bobl sy'n rhannu nodweddion a warchodir. Ni ystyrir bod y materion yn yr adroddiad hwn yn cael unrhyw effaith ac felly nis ymgwymerwyd ag unrhyw asesiad ffurfiol.

## **8. Datganiad y Prif Swyddog Cyllid**

Nis gofynnwyd am hyn ar hyn o bryd.

## **9. Pa risgiau sydd ac a oes unrhyw beth y medrwn ei wneud i'w lleihau?**

Mae'r adroddiad hwn yn amlinellu'r risgiau sydd ynghlwm wrth ryddhau cofnodion pleidleisio i'r cyhoedd. Mae'r adroddiad hefyd yn nodi'r mesurau y byddai eu hangen os yw'r Cyngor yn penderfynu rhyddhau'r cofnodion yn y dyfodol.

## **10. Pŵer i wneud y Penderfyniad**

10.1 Rheoliadau Awdurdodau Lleol (Rheolau Sefydlog) (Cymru) 2006

**Adroddiad i'r:** Pwyllgor Llywodraethu Corfforaethol

**Dyddiad y cyfarfod:** 10fed Ebrill 2013

**Aelod Arweiniol / Swyddog:** Y Cyngorydd Barbara Smith / Gary Williams

**Awdur yr Adroddiad:** Gary Williams, Pennaeth Gwasanaethau Cyfreithiol a Democrataidd

**Teitl:** Gwe-ddarlledu a mynychu o bell

---

## **1 Beth yw byrdwn yr adroddiad?**

1.1 Mae'r adroddiad yn ymwneud â'r cynigion a wnaed gan Lywodraeth Cymru mewn perthynas â gwe-ddarlledu a mynychu o bell.

## **2 Pam cyflwyno'r adroddiad hwn?**

2.1 Mae'r adroddiad yn ceisio hysbysu aelodau'r Pwyllgor ynglŷn â chynigion Llywodraeth Cymru ar we-ddarlledu cyfarfodydd y cyngor a gallu'r Aelodau i fynychu cyfarfodydd o bell.

## **3 Beth yw'r argymhellion?**

3.1 Bod y Pwyllgor yn cydnabod y sefyllfa mewn perthynas â gwe-ddarlledu a mynychu o bell a'r camau nesaf a awgrymir.

## **4 Manylion yr adroddiad**

4.1 Ysgrifennodd y cyn-Weinidog ar gyfer Cyfathrebu a Llywodraeth Leol at yr holl awdurdodau yn gynharach eleni yn dweud bod Llywodraeth Cymru yn rhyddhau £1.2 miliwn ar ffurf grant i awdurdodau lleol er mwyn eu cynorthwyo gyda, ymhlith pethau eraill, gweithredu gwe-ddarlledu cyfarfodydd y cyngor ac aelodau yn medru mynychu cyfarfodydd o bell.

4.2 Roedd pob awdurdod lleol yn medru derbyn grant o £20k ar gyfer gwe-ddarlledu a £20k ar gyfer mynychu o bell.

### **4.3 Gwe-ddarlledu**

Mae gwe-ddarlledu cyfarfodydd yn golygu ffrydio sain a delweddau cyfarfodydd cyngor yn fyw. Gall y gwe-ddarllediad hefyd fod ar gael ar wefan y Cyngor fel deunydd archif. Mae hyn yn golygu y gall aelodau'r cyhoedd na fedr fynychu cyfarfodydd eu gweld yn fyw arlein neu ar amser neu ddyddiad diweddarach trwy'r archif arlein.

- 4.4 Mae Llywodraeth Cymru a CLILC wedi hwyluso cyfarfodydd gyda Swyddogion Gwasanaethau Deomcraidaidd i drafod pwnc gwe-ddarlledu a chafwyd arddangosiad o un o'r systemau sydd ar gael.
- 4.5 Mae cyfleustra ar rai systemau sy'n galluogi i aelodau'r cyhoedd sy'n gwyllo cyfarfod sy'n cael ei we-ddarlledu gymryd rhan yn y drafodaeth trwy fforymau fel cyfryngau cymdeithasol megis twitter a Facebook a rhoi eu barn ar faterion sy'n cael eu trafod. Gellir cyflwyno'r deunydd archif fel ei fod ar gael i'w weld gyda llinell amser gysylltiedig yn nodi'r eitemau busnes ac enwau'r siaradwyr, er mwyn i'r gwylwyr fedru mynd yn syth at eitem neu siaradwr y dymument eu gweld.
- 4.6 Mae modd gwe-ddarlledu yn y fath fodd fel bod y gwylwr yn medru defnyddio'r gwasanaeth cyfieithu.
- 4.7 Nid oes ymrwymiad statudol ar y Cyngor i we-ddarlledu cyfarfodydd. Mae hyn, serch hynny, yn dod yn arfer mwy cyffredin ymhlith awdurdodau lleol.
- 4.8 Mae gofyn i'r Cyngor eisoes, dan y gyfraith, gynnal cyfarfodydd yn gyhoeddus. Mae gan aelodau'r cyhoedd yr hawl i fynychu cyfarfodydd y Cyngor, y Cabinet a Phwyllgorau eraill.
- 4.9 Fel rheol nid oes nifer fawr o'r cyhoedd yn mynychu cyfarfodydd ac mae'r cyfleusterau sydd ar gael i dderbyn nifer fawr o bobl yn gyfyngedig.
- 4.10 Byddai gwe-ddarlledu cyfarfodydd yn golygu bod cyfarfodydd y Cyngor yn fwy hygrych i aelodau'r cyhoedd.
- 4.11 Bydd cost yn gysylltiedig â gwe-ddarlledu ac mae grant Llywodraeth Cymru ar gael am flwyddyn yn unig heb unrhyw warant y bydd cyllid yn y dyfodol.
- 4.12 Yn ychwanegol at ffioedd trwyddedu meddalwedd efallai y bydd angen adnoddau ychwanegol i weithio'r system a chefnogi poblogeiddio llinell amser deunydd archif.
- 4.13 **Mynychu o bell**
- Mae adran 4 Mesur Llywodraeth Leol (Cymru) 2011 yn nodi nad yw cyfeiriad mewn unrhyw statud at gyfarfod awdurdod lleol yn gyfyngedig i gyfarfodydd o bobl sydd oll yn bresennol yn yr un lle.
- 4.14 Ystyrir bod aelod o'r awdurdod lleol nad yw'n bresennol yn y fan lle cynhelir cyfarfod yr awdurdod hwnnw yn 'Aelod sy'n mynychu o bell' os bodlonir nifer o amodau.
- 4.15 Yr amodau yw:-
- (a) bod yr aelod sy'n mynychu o bell yn medru ar y pryd:
- (i) weld a chlywed, a chael ei weld a'i glywed gan yr aelodau sy'n mynychu'r cyfarfod ei hun;



- (ii) yn gweld a chlywed, a chael ei gweld a'i glywed, gan unrhyw aelodau o'r cyhoedd sydd â hawl i fynychu'r cyfarfod sy'n bresennol yn y fan honno ac sydd â hawl i siarad yn y cyfarfod, a
  - (iii) ei weld a'i glywed gan unrhyw aelodau eraill y cyhoedd sydd â hawl i fynychu ac sy'n bresennol yn y cyfarfod.
- (b) bod y person sy'n mynychu o bell yn medru, ar y pryd, clywed a chael ei glywed gan unrhyw aelod arall sy'n mynychu o bell ac ynglŷn â'r hwn y mae'r amodau ym mharagraff (a) yn cael eu bodloni ar y pryd, a
- (c) nad yw defnyddio cyfleusterau sy'n galluogi bodloni'r amodau ym mharagraffau (a) a (b) mewn perthynas ag aelod sy'n mynychu o bell yn cael ei wahardd gan y rheolau sefydlog neu unrhyw reolau eraill yr awdurdod sy'n llywodraethu'r cyfarfod.
- 4.16 Nad oes cworwm ar gyfer y cyfarfod ar unrhyw adeg lle mae nifer yr aelodau sy'n mynychu o bell yn gyfartal gyda neu'n fwy na nifer yr aelodau sy'n mynychu mewn gwirionedd.
- 4.17 Rhaid i'r awdurdod lleol roddi ystyriaeth i unrhyw ganllawiau a roddir gan Weinidogion Cymru mewn perthynas â mynychu o bell.
- 4.18 Nid yw a.4 y Mesur wedi dod i rym eto. Yn ei lythyr, nododd y cyn-Weinidog y byddai'r ddarpariaeth yn dod i rym yn ddiweddarach eleni.
- 4.19 Mae anawsterau yn gysylltiedig â chyflwyno trefniadau mynychu o bell, ac nid rhai technegol yw'r lleiaf o'r rhain. Nid yw'n glir bod system sy'n galluogi nifer fawr o bobl yn mynychu o bell yn ymarferol.
- 4.20 Mae materion llywodraethu i'w hystyried hefyd, yn ymwneud â:-
- chyfrinachedd trafodaethau Rhan II;
  - y posibilrwydd o herio penderfyniadau os bydd technoleg yn methu ac os nad yw aelodau sy'n dymuno mynychu o bell yn medru mynychu a phleidleisio;
  - y posibilrwydd o gael cyfarfodydd heb gworwm oherwydd cydbwysedd aelodau sy'n mynychu o bell a'r sawl sy'n bresennol yn y cyfarfod go iawn.
- 4.21 Byddai angen newid rheolau sefydlog a gweithdrefnau'r Cyngor i wneud darpariaeth ar gyfer y materion hyn.

## **5 Sut mae'r penderfyniad yn cyfrannu tuag at y Blaenoriaethau Corfforaethol?**

- 5.1 Mae'r posibilrwydd o gael gwell mynediad i'r cyhoedd weld cyfarfodydd y Cyngor a chysylltu gyda'r Cyngor trwy gyfryngau cymdeithasol yn cyfrannu tuag at y flaenoriaeth i Foderneiddio'r Cyngor i gyflawni effeithlonrwydd a gwella gwasanaethau i'n cwsmeriaid.

## **6 Beth fydd yn ei gostio a sut fydd yn effeithio gwasanaethau eraill?**

- 6.1 Rhagwelir y bydd gwe-ddarlledu yn costio rhyw £20k y flwyddyn. Nid yw cost mynychu o bell yn hysbys eto.

## **7 Pa ymgynhori a fu?**

- 7.1 Ymgynghorwyd â'r Tîm Gweithredol Corfforaethol ac mae o'r farn y dylid doddi mater gwe-ddarlledu gerbron y Cyngor er mwyn iddynt benderfynu os ydynt eisiau gwe-ddarlledu cyfarfodydd ai peidio.

## **8 Datganiad y Prif Swyddog Cyllid**

- 8.1 Dylid ystyried cost gweithredu'r cynigion mewn perthynas â'r cyllid sydd ar gael. Dylid cynnwys y costau o fewn yr arian sydd ar gael. Byddai unrhyw gostau parhaus y tu hwnt i gyfnod y grant yn bwysau ariannol ar y Cyngor.

## **9 Pa risgiau sydd ac a oes unrhyw beth y medrwn ei wneud i'w lleihau?**

- 9.1 Y risgiau sy'n gysylltiedig â gwe-ddarlledu yw, os caiff ei weithredu ac os nad yw'r system yn gweithio'n gyson yna gallai enw da'r Cyngor ddiodef.

Mae perygl na fydd cyllid ychwanegol gan Llywodraeth Cymru ar gyfer y system hon o 2014/15 ymlaen.

Y risg sy'n gysylltiedig â pheidio â gweithredu gwe-ddarlledu yw y bydd y Cyngor yn cael ei ystyried fel Cyngor sydd ar ei hôl hi os bydd awdurdodau eraill yng Nghymru ym mynd rhagddynt â'r cynnig.

Nodir rhai risgiau sy'n gysylltiedig â mynychu o bell ym mharagraff 4.20.

## **10 Pŵer i wneud y penderfyniad?**

- 10.1 A111 Deddf Llywodraeth Leol 1972.

**Adroddiad i:** Y Pwyllgor Llywodraethu Corfforaethol

**Dyddiad y Cyfarfod:** 10 Ebrill 2013

**Swyddog Arweiniol:** Pennaeth Gwasanaethau Cyfreithiol a Democrataidd

**Awdur yr Adroddiad:** Gary Williams, Pennaeth Gwasanaethau Cyfreithiol a Democrataidd

**Teitl:** Polisi Chwythu'r Chwiban

---

## **1 Ynghylch beth mae'r adroddiad?**

1.1 Polisi Chwythu'r Chwiban y Cyngor.

## **2 Beth yw'r rheswm dros wneud yr adroddiad hwn?**

2.1 Gofyn am farn a sylwadau'r Pwyllgor ar adolygiad drafft i Bolisi Chwythu'r Chwiban y Cyngor.

## **3 Beth yw'r Argymhellion?**

3.1 Fod y Pwyllgor yn cyflwyno sylwadau ar y polisi diwygiedig drafft ac yn ei gyfeirio at y Cyngor i'w gymeradwyo.

## **4 Manylion yr Adroddiad**

4.1 Mae Polisi Chwythu'r Chwiban presennol y Cyngor ynghlwm fel Atodiad 1 i'r adroddiad.

4.2 Mae adolygiad o'r Polisi wedi arwain at baratoi polisi drafft diwygiedig sydd ynghlwm fel Atodiad 2 i'r Adroddiad.

4.3 Mae Nodyn Briffio i Reolwyr gyda'r Polisi diwygiedig sydd ynghlwm fel Atodiad 3 i'r adroddiad.

4.4 Mae'r Cyngor wedi'i ymrwymo i gynnal ei fusnes mewn modd agored, tryloyw a moesegol.

4.5 Y bobl sy'n gweithio i, neu gyda'r, Cyngor yn aml fydd y rhai cyntaf i sylweddoli fod rhywbeth o'i le o fewn y Cyngor.

4.6 Nod y Polisi Chwythu'r Chwiban yw annog y rhai sy'n gweithio i neu gyda'r Cyngor i deimlo'n hyderus y gallen nhw godi pryderon dilys ynghylch ymddygiad anghyfreithlon, anfoesegol neu anghywir ac y byddant yn cael eu gwarchod rhag aflonyddwch, erledigaeth neu ddial ar ôl mynegi eu pryderon.

- 4.7 Mae'r mathau o bryderon y bwriedir eu cynnwys yn y Polisi i'w gweld ym mharagraffau 2.2 a 2.3 o Atodiad 2.
- 4.8 O dan Côt Ymddygiad Swyddogion, mae'n gyfrifoldeb ar staff i adrodd yn ôl ar ymddygiad anghyfreithlon, anghywir neu'n anfoesegol.
- 4.9 Mae Deddf Datgelu Er Lles y Cyhoedd 1998 yn rhoi amddiffyniad cyfreithiol i weithwyr, gan gynnwys contractwyr a staff asiantaeth, sy'n mynegi pryderon dilys ac yn gwneud datgeliadau'n ddiwyll ynghylch camymddygiad. Mae'n anghyfreithlon i gyflogwr ddiswyddo unrhyw un neu adael iddynt gael eu cosbi neu'u herlyn ar sail eu bod wedi gwneud datgeliad cyfreithlon priodol yn unol â'r Ddeddf.
- 4.10 Mae'r Polisi'n dangos sut y gellir mynegi pryderon ac yn ceisio ei gwneud yn glir, er y gobeithir y bydd diwylliant y sefydliad yn gwneud i bobl teimlo'n gyfforddus ynghylch codi materion yn fewnol, y peth pwysig yw bod y pryder yn cael ei fynegi hyd yn oed pe byddai hynny'n golygu mynd â'r mater at gorff allanol.
- 4.11 Gallai unigolion sydd â phryder fod yn ansicr wrth bwy y dylid mynegi pryder. Mae'r Polisi'n ceisio dangos y cysylltiadau mewnol ac allanol y byddai'n briodol mynegi pryder ynghylch y Cyngor.
- 4.12 Mae'r Polisi'n dangos beth y gallai unigolyn sy'n mynegi pryder ei ddisgwyl gan y Cyngor o ran ymateb ac mae'n rhoi arweiniad ynghylch sut y bydd cyfrinachedd yn cael ei drin.
- 4.13 Gobeithir mai dim ond ychydig o faterion fydd yn cael eu codi o dan y Polisi. Ni fydd yn Bolisi, felly, a fydd yn cael sylw rheolaidd gan reolwyr. Mae nodyn briffio wedi'i ddatblygu i roi arweiniad i reolwyr ynghylch sut i ymdrin â phryder sy'n cael ei fynegi. Mae hynny i'w weld yn Atodiad 3.
- 4.14 Unwaith y bydd wedi'i gymeradwyo, bydd angen sicrhau y codir ymwybyddiaeth ymysg staff ac eraill sy'n gweithio gyda'r Cyngor. Bydd angen ymarferion codi ymwybyddiaeth o dro i dro wedyn i sicrhau fod y Polisi'n dal yn wybyddus i'r rhai a allai ddymuno ei ddefnyddio ac i reolwyr a allai fod angen ei weithredu.

## **5 Sut y bydd y penderfyniad yn cyfrannu at y Blaenoriaethau Corfforaethol?**

- 5.1 Bydd Polisi Chwythu'r Chwiban yn galluogi'r rhai sy'n gweithio i neu gyda'r Cyngor i fynegi pryderon ynghylch camweddau a fydd o gymorth i'r Cyngor gyflawni'i flaenoriaethau corfforaethol.

## **6 Beth fydd y gost a sut y bydd yn effeithio ar wasanaethau eraill?**

- 6.1 Does yna ddim costau uniongyrchol yn gysylltiedig â'r adroddiad hwn.

## **7 Pa ymgynghori a wnaed?**

- 7.1 Ymgynghorwyd â'r Uwch Ddwm Arweinyddiaeth a gwnaed newidiadau i'r drafft er mwyn talu sylw i'r sylwadau a wnaed ganddo.

## **8 Datganiad y Prif Swyddog Cyllid**

8.1 Mae Polisi Chwythu'r Chwiban dibynadwy'n rhan bwysig o drefniadau llywodraethu cyffredinol y Cyngor.

## **9 Pa risgiau sydd ac a oes unrhyw beth y gallwn ei wneud i'w lleihau?**

9.1 Y perygl o beidio â chael Polisi Chwythu'r Chwiban yw na fyddai unrhyw drefniant diogel i'r rhai sy'n gweithio i neu gyda'r Cyngor i fynegi pryderon cyfreithlon ynghylch camweddau.

## **10 Yr Hawl i Benderfynu?**

10.1 Adran 111 Deddf Llywodraeth Leol 1972

Mae tudalen hwn yn fwriadol wag

# WHISTLEBLOWING POLICY

Originated by:	Central Personnel
LJCC:	
Full Council:	
Implemented:	
Amended	07/04/2010

## Introduction

Denbighshire County Council is committed to being an open and accountable organisation. It is not just an expectation, **but a requirement** of all employees to bring to the Council's attention any justifiable concerns that they have to ensure that the people of Denbighshire receive services which are in accord with the Council's regulations, procedures and codes of practice.

The responsibility for whistleblowing rests with any person, whatever their position, who has evidence of malpractice. Employees are often the first to realise that there may be something seriously wrong; however, they may not be able to express their concerns because they feel that by doing so:

- They would be disloyal either to colleagues or managers
- They may suffer harassment or victimisation

## Definitions

### Whistleblowing

Any action by an employee to disclose malpractice in the form of irregularity, wrongdoing or serious failures which relate to any policies, procedures, guidelines or regulations.

### Employee

Includes all employees (temporary, permanent, casual, and relief), contractors working for the Council premises, those providing services under contract for the Council.

## Aims of the Whistleblowing Policy

1. The aims of this Policy are to:
  - Ensure that all employees feel confident in raising justifiable concerns and in questioning and acting upon those concerns
  - Ensure that all employees receive a response to their concerns and know how to pursue them if they are not satisfied
  - Encourage good communication and an open and supportive work environment
  - Protect employees from harassment and victimisation if they have "whistleblown" in good faith
  - Reassure the people of Denbighshire that the highest standards of service and conduct are expected
2. Justifiable concerns may relate to anything which:



- Is unlawful
  - Is contrary to the Council's Financial Regulations or policies
  - Where experience, or learning tells them that something is seriously amiss
3. This Policy is not for employees to make a grievance about their own situation or for people who use our services to make complaints. There are already existing procedures for these.

## **1.0 Safeguards**

### **1.1 Harassment or Victimisation**

The Council is committed to the highest possible practices and standards and will be supportive to any employee who raises any justifiable concern in good faith. We require all employees to ensure that they act upon any concern that they have. Not to do so would be a neglect of their professional duty.

Employees who do raise genuine concerns can be assured of the full support of the Council, which will take action to protect employees against harassment or victimisation to the maximum extent of the resources available. Employees who raise concerns about malpractice in good faith with their employers are protected against victimisation and dismissal by the Public Interest Disclosure Act 1998.

### **1.2 Confidentiality**

The Council will do its best to ensure that confidentiality is maintained; however, as investigations progress there may be a requirement for the "whistleblower's" identity to be revealed, or for them to give evidence in person.

If the "whistleblower's" identity does need to be divulged, the Council will make provision for support.

### **1.3 Anonymous Allegations**

This Policy encourages employees to give their names, as anonymous concerns are much less powerful. In considering anonymous allegations the Council will take account of:

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of confirming the concern from attributable sources

If the Council decides not to pursue an anonymous allegation it shall record the reasons for its decision in writing and notify any employee who may be subject of such an allegation that no further action will be taken.

## **1.4 Untrue Allegations**

The Council encourages employees to raise justifiable concerns that they have in good faith; however, there may be rare occasions when it becomes apparent that concerns are being raised maliciously or vexatiously, and, in such circumstances, disciplinary action may be taken.

## **1.5 Sources of Support**

There are a number of sources of support both for employees who wish to raise concerns under this procedure and for employees who may be the subject of allegations made under the procedure. For example, trade unions will be able to offer procedural advice and represent employees in any interviews or hearings, and the Occupational Health team will be available to employees to offer support and counselling.

## **1.6 Protection**

Under the Public Interest Disclosure Act 1998, disclosures made for the purpose of obtaining legal advice are protected. This Policy ensures that disclosures made to recognised trade union officials will also be protected.

## **2.0 How to Raise a Concern**

In the first instance, attempts should be made to discuss the concerns with the line manager; however, this Policy recognises that this is not always possible. There are several ways of raising concerns and these will depend on the seriousness of the concern and who is involved. Employees can contact:

- Senior managers within the Department
- Heads of Service
- Corporate Directors
- The Chief Executive
- The Monitoring Officer
- The Head of Internal Audit Services
- Trade unions
- The Children's Commissioner

Trade union representatives and professional associations will prove a valuable resource for employees who wish to use this procedure.

The Children's Commissioner has the power to initiate and conduct an inquiry into cases of individual children who raise issues of public policy of relevance to other children.

Employees should raise their concerns in writing at the earliest opportunity possible. If an employee requires assistance in order to put their concerns in writing, they may contact any of the officers in 4.1 above.

Details should include:

- Background and history
- Names, dates and places where possible
- Reasons why they are concerned
- Copies should be kept of all correspondence, but:
- Originals of any documents should not be removed from the workplace
- Copies should not be given to any outside bodies before the Council has had the opportunity to respond to the concerns raised, or particularly if it contains confidential or privileged information.

Although employees are not expected to prove the truth of any allegations, they will need to demonstrate that there are sufficient grounds for their concerns.

### **3.0 How the Council will respond**

The Council will respond to any concerns raised. Action taken will depend on the nature of the concern. The action may include:

- Appointing an internal investigating officer to the Directorate
- Appointing an independent person to oversee investigations in relation to children
- Appointing an investigating officer external to the Directorate or Council
- Referral to the Police
- Referral to the external auditor
- In making the decision on how to investigate, the Council will need to:
- Test out the validity of the concerns – this is not the same as rejecting them
- Establish whether other procedures are more appropriate e.g. Child Protection, harassment procedures etc.
- Establish whether an agreed action can be taken without investigation
- In responding to the person raising the concerns, the Council will:
- Acknowledge the concern within 10 working days
- State how the matter will be dealt with

- Give an estimate of how long it will take to conclude matters – if this is delayed it will keep in touch
- Inform of any initial enquiries made
- Inform of any further investigations planned to take place – if there none, then reasons will be given
- Inform of the need to clarify issues with them
- Supply information on employee support available

Contact between the person responsible for the investigation and the employee may or may not be substantial, depending on the need to clarify issues. The employee should always be given the opportunity to have a friend, who is not directly involved in the work relating to the concern, or a representative of their trade union or professional association to be present at any interviews.

If the concerns are referred on to any other proceedings e.g. disciplinary or the Police, the Council will advise and, where possible, support the employee through the procedures.

The Council will inform the person raising the concern of the outcome of the investigation and resultant action, subject to legal constraints.

#### **4.0 How the matter can be taken further**

This policy is intended to provide for concerns to be addressed within Denbighshire County Council. If, however, this is not achieved, the employee should ask:

- Whether the Chief Executive is aware of the concerns and investigation
- How else they can pursue their claims within the Council
- Why their concerns have not been accepted
- For confirmation in writing

Before taking their concerns outside of the Council.

If the employee is still dissatisfied, they can pursue other avenues:

- A Denbighshire County Councillor
- The Council's external auditor
- Relevant professional bodies, regulatory organisations or Trade Union
- A solicitor
- The Police
- Local M.P. or A.M.

- Public Interest Disclosure Line (020-7404-6609) or e-mail [helpline@pcaw.co.uk](mailto:helpline@pcaw.co.uk)

If concerns are taken outside the Council, the employee will need to ensure that they do not disclose confidential information, or that disclosure is “privileged”.

## **5.0 The responsible officer**

The Responsible Officer is the “Monitoring Officer” for the Council.

The Monitoring Officer has the overall responsibility for the maintenance and operation of this Policy.

The Monitoring Officer will maintain a record of concerns raised and action taken. The Monitoring Officer will also ensure that outcomes of investigations are reported as necessary to Cabinet or designated Committee, ensuring confidentiality.

Mae tudalen hwn yn fwriadol wag

# Whistleblowing Policy

## 1 INTRODUCTION

- 1.1 People who work for or with the Council are often the first to realise that there may be something wrong within the Council. However, they may feel unable to express their concerns because they feel that speaking up would be disloyal to their colleagues, managers or to the Council. They may also fear harassment or victimisation. They may be worried about raising such issues or they may want to keep the concerns to themselves, perhaps feeling it's none of their business or that it's only a suspicion. They may decide to say something but find that they have spoken to the wrong person or raised the issue in the wrong way and are not sure what to do next.
- 1.2 The Council has introduced this policy to enable you to raise your concerns at an early stage and in the right way. We would rather that you raised the matter when it is just a concern rather than wait for proof.
- 1.3 This policy makes it clear that you can raise your concerns without fear of harassment, victimisation, subsequent discrimination or disadvantage and is intended to encourage and enable people working for or with the Council to raise concerns within the Council rather than overlooking a problem or "blowing the whistle" outside. If something is troubling you which you think we should know about or look into, please use this policy.
- 1.4 This policy applies to all:
  - employees of Denbighshire County Council
  - employees of contractors working for the Council on Council premises, for example, agency staff, builders, drivers
  - Those providing services under a contract or other agreement with the Council in their own premises, for example care homes
  - Voluntary workers working with the Council
  - Consultants engaged by the Council

## 2 AIMS AND SCOPE OF THIS POLICY

- 2.1 This policy aims to:
  - encourage you to feel confident in raising concerns and to question and act upon concerns about malpractice
  - provide avenues for you to raise concerns and receive feedback on any action taken
  - ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied
  - reassure you that you will be protected from reprisals or other action if you have a reasonable belief that you have made any disclosure in good faith

2.2 The Whistleblowing Policy is intended to cover concerns other than your employment, where the interests of others or of the Council itself are at risk. These include:

- conduct which is an offence or a breach of law
- disclosures related to miscarriages of justice
- health and safety risks, including risks to the public as well as other employees
- unlawful discrimination
- damage to the environment
- the unauthorised use of public funds
- possible fraud and corruption
- sexual or physical abuse of clients,
- the neglect, emotional, physical or sexual abuse of children or other inappropriate behaviour towards them
- other unethical conduct

This is not intended to be an exhaustive list.

2.3 Any concerns that you have about any aspect of service provision or the conduct of officers or members of the Council or others acting on behalf of the Council can be reported under the Whistleblowing Policy. This may be about something that:

- makes you feel uncomfortable in terms of known standards, your experience or the standards you believe the Council subscribes to; or
- is against the Council's Standing Orders, Financial Regulations and policies;  
or
- falls below established standards of practice; or
- amounts to improper conduct.

2.4 The Officers Code of Conduct provides that if an employee becomes aware of activities which he or she believes to be illegal, improper or unethical, the employee should report the matter in accordance with this procedure.

2.5 This policy does not apply in the following circumstances:

#### 2.5.1 **Employment Issues**

If you are an employee, there are existing procedures in place to enable you to raise concerns relating to your own employment. You should always use the relevant Human Resources Policy before this Whistleblowing Policy.



## 2.5.2 Elected Members Conduct

Concerns relating to the conduct of elected Members should be raised in accordance with the Member's Code of Conduct.

## 2.5.3 Complaints

This policy does not replace the corporate Complaints Procedure which is concerned with addressing complaints about Council services.

## 2.5.4 Other Services

If you have any concerns about another organisation that provides services on behalf of the Council you should contact the service provider in the first instance. In cases where the Council contracts with a private organisation it may be appropriate to notify the relevant Service Area of the Council. In some cases it may also be necessary to inform the appropriate regulatory organisation.

## 3 SAFEGUARDS – OUR ASSURANCES TO YOU

- 3.1 The Council is committed to good practice and high standards and wants to be supportive of employees and others using this policy.

### Your legal rights

- 3.2 The Public Interest Disclosure Act 1998 provides legal protection for workers (including contractors and agency staff) who raise genuine concerns and make disclosures in good faith about malpractice. The Act makes it unlawful for the Council to dismiss anyone or allow them to be penalised or victimised on the basis that they have made an appropriate lawful disclosure in accordance with the Act.

### Support to you

- 3.3 The Council recognises that the decision to report a concern can be a difficult one to make. If you believe what you are saying is true, you have nothing to fear because you will be doing your duty to your employer and those for whom you are providing a service. You will not be at risk of losing your job or suffering any form of punishment as a result.
- 3.4 The Council will not tolerate discrimination, harassment or victimisation (including informal pressures) and will take appropriate action, including disciplinary action to protect you when you raise a concern in good faith.
- 3.5 Any investigations into allegations of potential malpractice raised by you will not influence or be influenced by other procedures such as investigations and hearings under the disciplinary, sickness, capability, redundancy or any other procedures that already affect you or may affect you in the future.
- 3.6 At all times during the raising and investigation of your concerns:
- 3.6.1 you will be given full support from Senior Management

3.6.2 your concerns will be taken seriously

3.6.3 the Council will do all it can to help you throughout the investigation, e.g. provide advocacy services, interpreters etc.

3.7 If appropriate, after full consultation, the Council will consider temporarily redeploying you or others for the period of the investigation.

## **4 CONFIDENTIALITY**

4.1 All concerns will be treated in confidence and every effort will be made not to reveal your identity if you so wish. If the situation arises where we are not able to resolve the concern without revealing your identity you will be informed of this and the reasons why.

## **5 ANONYMOUS ALLEGATIONS**

5.1 This policy encourages you to put your name to your allegation whenever possible.

5.2 Concerns expressed anonymously are much less powerful, but will be considered at the discretion of the Monitoring Officer.

5.3 In exercising this discretion, the factors to be taken into account would include:

- the seriousness of the issues raised
- the credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources.

5.4 Remember that if you do not tell us who you are, it will be much more difficult for us to look into the matter, or to protect your position, or to give you feedback. Accordingly, this policy is better suited to concerns not raised anonymously.

5.5 If the Monitoring Officer decides not to pursue an anonymous allegation he/she will record the reasons for this decision in writing. These decisions will be included in the Monitoring Officer's annual report to Corporate Governance Committee referred to in 10.7 below.

## **6 UNTRUE ALLEGATIONS**

6.1 If you make an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against you. If, however, you make an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against you.

6.2 The question of whether or not an allegation has been made frivolously, maliciously or for personal gain will be determined by the outcome of the investigation into your concern.

## **7 HOW TO RAISE A CONCERN**

- 7.1 The Council wishes to ensure that people who have concerns that should be raised under this Policy do so. Paragraphs 7.2 to 7.7 give examples of how to raise a concern, but are not compulsory. You should raise your concern with whomever you feel most comfortable raising it.
- 7.2 As a first step, we hope you will feel able to raise concerns with your immediate manager.
- 7.3 In some cases it may be more appropriate to raise concerns with someone more senior or directly with one of the internal contacts listed at the end of this document.
- 7.4 This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if you believe that your management is involved you should approach the Chief Executive, the Monitoring Officer, the Chief Finance and Performance Officer or the Head of Internal Audit.
- 7.5 If any information raises concern about harm or potential harm to either children or vulnerable adults, then these concerns should be reported immediately to the Child Protection Co-ordinator or the Protection of Vulnerable Adults Co-ordinator or the out of hours Emergency Duty Team.
- 7.6 If you have serious concerns which you feel unable for whatever reason to raise within the Council, you should raise the matter with one of the external contact points referred to at the end of this document.
- 7.7 Concerns may be expressed verbally or in writing. If you wish to make a written report you are invited to use the following format:
- the background and history of the concern (giving relevant dates)
  - the reason why you are particularly concerned about the situation
- If you prefer you may use the report form contained in Appendix 2 and give this to the person with whom you raise your concern.
- 7.8 The earlier you express your concern the easier it is to take action.
- 7.9 Although you are not expected to prove the truth of an allegation, you will need to demonstrate to the person contacted that there are sufficient grounds for your concern.
- 7.10 Advice and guidance on how matters of concern may be pursued can be obtained either from your Head of Service, or the Head of Legal and Democratic Services (Monitoring Officer).
- 7.11 You may invite your trade union professional association representative, a friend, or someone from an advocacy or translation service to be present during any meetings or interviews in connection with the concerns you have raised.

## **8 HOW THE COUNCIL WILL RESPOND**

- 8.1 The Council will respond to your concerns. Do not forget that testing out your concerns is not the same as either accepting or rejecting them.
- 8.2 The person to whom you report your concerns under this policy must in turn, report them to the Monitoring Officer within three working days.
- 8.3 The Monitoring Officer will liaise with the Head of Internal Audit to consider the most appropriate method of investigating the matters of concern raised by you. Please do not attempt to investigate these matters yourself once they have been raised as this could compromise any subsequent investigation into your concern.
- 8.4 In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. The overriding principle which the Council will have in mind is the public interest. Concerns or allegations which fall within the scope of specific procedures (for example, child protection or discrimination issues) will normally be referred for consideration under those procedures.
- 8.5 Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is conducted.
- 8.6 Where appropriate, the matters raised may:
- be investigated internally by management, internal audit, or through the disciplinary process
  - be referred to the Police
  - be referred to the External Auditor
  - form the subject of an independent inquiry
- 8.7 Within ten working days of a concern being raised, you will receive a letter (or information in your preferred format):
- acknowledging that the concern has been received
  - indicating how we propose to deal with the matter
  - giving an estimate of how long it will take to provide a final response
  - telling you whether any initial enquiries have been made;
  - supplying you with information on staff support mechanisms, and
  - telling you whether further investigations will take place, and if not, why not.
- 8.8 The amount of contact between the officers considering the issues and you will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, further information will be sought from you.

- 8.9 Where any meeting is arranged, off-site if you so wish, you can be accompanied by a Union or professional association representative or a friend
- 8.10 The Council will take steps to minimise any difficulties which you may experience as a result of raising a concern. For instance, if you are required to give evidence in criminal or disciplinary proceedings, the Council will advise you about the procedure and provide you with the necessary support.
- 8.11 The Council accepts that you need to be assured that the matter has been properly addressed. You will, subject to legal constraints, receive information about the outcome of any investigations.
- 8.12 Whilst we cannot guarantee that we will respond to all matters in the way that you might wish, we will try to handle the matter fairly, properly and without undue delay. By using this policy, you will help us to achieve this.

## **9 INDEPENDENT ADVICE**

- 9.1 If you are still unsure whether or how to raise a concern or you want confidential advice, you can contact the independent charity Public Concern at Work on 020 7404 6609 or at [www.pcaw.co.uk](http://www.pcaw.co.uk)

Their Lawyers can give you free confidential advice on how to raise a concern about serious malpractice at work.

- 9.2 You may prefer to speak to your Trade Union to seek advice about how to raise a concern under this policy. The contact details for the trade unions recognised by the Council for collective bargaining purposes are contained in Appendix 1.

## **10 THE RESPONSIBLE OFFICER**

- 10.1 The Monitoring Officer (Head of Legal and Democratic Services) has overall responsibility for the maintenance and operation of this policy.
- 10.2 The Monitoring Officer maintains a record of concerns raised and the outcomes of investigations in a form which does not endanger your confidentiality.
- 10.3 The person who receives your concerns must report them to the Monitoring Officer in accordance with 8.2 above.
- 10.4 The person who receives the report into the investigation of your concerns must report the outcomes to the Monitoring Officer.
- 10.5 The Monitoring Officer will pursue the outcomes of the investigation if they are not reported promptly in accordance with 10.4 above.
- 10.6 The Monitoring Officer will review all concerns and outcomes on a periodic basis to ensure that they have all been investigated in accordance with this Policy.

10.7 The Monitoring Officer will report, in a format that does not compromise confidentiality, at least once a year to the Corporate Governance Committee on the operation of this Policy, the outcome of the reviews conducted under 10.6 above and any changes in practice introduced as a result of a concern raised under this Policy.

## **11 HOW THE MATTER CAN BE TAKEN FURTHER**

11.1 This Policy is intended to provide you with an avenue within the Council to raise concerns. The Council hopes you will be satisfied with any action taken. If you are not, and if you feel it is right to take the matter outside the Council, further possible contact points are given in the External Contact List at the end of this booklet.

11.2 If you do take the matter outside the Council, you should ensure that you do not disclose information which should properly remain confidential. You will need to confirm this with the person or organisation you decide to contact.

**INTERNAL CONTACT LIST**

Advice or guidance about how to pursue matters of concern may be obtained from any of the people named below:

Chief Executive

Corporate Director (Modernisation and Wellbeing)

Corporate Director (Economic and Community Ambition)

Corporate Director (Customers)

Monitoring Officer, Head of Legal and Democratic Services

Deputy Monitoring Officer

Head of Finance and Assets

Head of Internal Audit

Chair of Corporate Governance Committee

Any Head of Service or any local trade union official

Concerns about harm or potential harm to either children or vulnerable adults should be reported immediately to:

Child Protection Co-ordinator - Tel. No. 01824 712286

Protection of Vulnerable Adults Co-ordinator - Tel. No. 01824 706675

Or

Emergency Duty Team (out of hours) - Tel. No. 0845 0533116

## EXTERNAL CONTACT LIST

If you have used the appropriate internal procedures and are not satisfied with any action taken in relation to your concerns and if you feel it is right to take the matter outside the Council, further possible contact points are given below. It is stressed that the list below is not exhaustive and you are free to contact any organisation which you feel will be able to deal properly with your concerns.

Public Services Ombudsman for Wales - Tel. No. 01656 641150

Wales Audit Office – Tel. No. 02920 320500

North Wales Police – Tel. No. 101 or 0300 330 0101

Professional bodies (examples):

The Chartered Institute of Public Finance and Accountancy – Tel. No. 020 7543 5600

Regulatory Organisations (examples):

Environment Agency – Tel. No. 0800 807060

Health and Safety Executive – Tel. No. 0845 3009923

Care and Social Services Inspectorate for Wales – Tel. No. 01443 848450

Equality and Human Rights Commission – Tel. No. 0845 6048810

Citizens Advice Bureau – Tel. No 08444 77 20 20

Recognised Trade Unions:

UNITE Tel. No. 01352 733611

UNISON Tel. No. 01824 708043

GMB Tel. No. 01492 535313

If you are unsure whether or how to use this procedure or want independent advice, you may contact the independent charity Public Concern at Work on 020 7404 6609 or at [www.pcaw.co.uk](http://www.pcaw.co.uk). Their lawyers can give you free confidential advice at any stage on how to raise a concern about serious malpractice at work.



**Whistleblowing Policy**  
**Report Form**

The Council is committed to the highest possible standards of openness, probity and accountability. In line with that commitment we expect employees and others that we deal with who have concerns to come forward and voice those concerns. It is recognised that many cases will have to proceed on a confidential basis. If you wish to make a report please use this pro-forma.

-----

- 
- 1 Background and history of the concern (please give as much information as you can dates, times of incidents, names of others who may have information, names of people involved)
  
  
  
  
  
  
  
  
  
  
  - 2 The reasons why you are particularly concerned about the situation.

(Please attach additional sheets if necessary)

- 3 You are encouraged to put your name to this report. Concerns expressed anonymously are much less powerful but they will be considered so far as is possible by the Council. If you feel able to, please give your name and details below.

Signed .....

Name.....

Department (if applicable).....

Address: .....

.....

Contact Telephone Number.....

E-mail address: .....

Date.....

Mae tudalen hwn yn fwriadol wag



## **WHISTLEBLOWING**

### **BRIEFING NOTE FOR MANAGERS**

#### **Contents:**

- 1. What is Whistleblowing?**
- 2. The Importance of a Whistleblowing Policy**
- 3. DCC Policy**
- 4. Consequences of Getting it Wrong**
- 5. Culture**
- 6. Confidentiality**
- 7. Training & Awareness Raising**
- 8. What to do if the Whistle is Blown**
- 9. Reviews**
- 10. Contacts & Advice**

## **1. What is Whistleblowing?**

'Whistleblowing' is the popular term used when someone who works for or with an organisation raises a concern about something that they believe to be illegal, improper, unethical or dangerous. Workers are often the first to realise that something may be wrong within an organisation and it is important that they feel they have a procedure that allows them to raise their concerns within the organisation, rather than feeling constrained to keep quiet or raise their concerns outside.

It is important to distinguish whistleblowing from a worker's concerns about their own employment. The Council has Human Resources Policies that should be used to deal with individual workers' concerns about their own employment.

Whistleblowing concerns matters other than the worker's own employment where the interests of others or of the Council itself are at risk.

Paragraphs 2.2 and 2.3 of the Policy give examples of issues that may be dealt with under the Policy.

## **2. Why is it important to have a Whistleblowing Procedure?**

Every organisation faces the risk that something will go badly wrong and ought to welcome the opportunity to address it as early as possible. Whenever such a situation arises the first people to know of the risk will usually be those who work for or with the organisation. Yet while these are the people best placed to raise the concern before damage is done, they often fear they have the most to lose if they do speak up. Workers need to feel that they can tell someone about their concerns without fear of being disadvantaged, victimised or harassed as a result.

If there are no procedures in place that allow workers to do that, there are no 'safe' alternatives for them. The consequences are:

- They may keep quiet and the wrongdoing will continue
- They may want to raise the matter internally but are worried about the consequences e.g. Will I have to prove it? What if they don't believe me? Will I be disciplined or victimised?
- They may raise the matter externally e.g. the Press

An organisation where the value of open whistleblowing is recognised will be better able to:

- deter wrongdoing
- pick up potential problems early
- enable critical information to get to the people who need to know and can address the issue
- demonstrate to stakeholders, regulators and the courts that they are accountable and well managed

- reduce the risk of anonymous and malicious leaks
- minimise costs and compensation from accidents, investigations, litigation and regulatory inspections; and
- maintain and enhance its reputation

A good whistleblowing procedure will allow workers to raise genuine concerns safely and discretely internally, and will reassure them that they will not be disadvantaged in the workplace as a result. However, to be effective it is important that workers are aware of the policy, and that managers deal effectively with any concerns raised.

Whistleblowing means developing a culture of honesty and openness where workers feel able to raise their legitimate concerns and management welcome such interventions so that they can address any wrongdoing.

### **3. DCC Policy**

The Council's current Policy is attached to this Note. This policy has recently been revised. It is also available on the Council's intranet and external website.

The Policy sets out how workers can raise concerns. Ideally, they should raise them with their line managers initially, but they may not always feel comfortable in doing so. The most important thing is that workers feel able to come forward. The Policy specifically states that they can raise their concern with whoever they feel most comfortable. The Policy in Section 7 sets out how they may ideally raise a concern and has an Appendix 1 which gives the contact details of those persons and bodies both internal and external that they may wish to discuss or raise a concern with.

The Policy is clear at paragraph 7.5 that Child Protection or Protection of Vulnerable Adults concerns should be referred immediately to the relevant co-ordinator.

### **4. The Consequences of Getting it Wrong**

#### **4.1 Some high profile examples:**

- Clapham Rail Crash – supervisor had noticed faulty wiring months before but didn't want to rock the boat – 35 people died.
- Canoe deaths, Lyme Regis – Employee had warned MD by letter of safety concerns. Nothing was done. 4 children died & MD was sentenced to 2 years for corporate manslaughter.
- Robert Maxwell Pensions – union official & trustee of pension fund had raised concerns about use of money. Worker was sacked.
- Mid Staffordshire NHS Foundation Trust
- See website of Public Concern at Work ([www.pcaw.org.uk](http://www.pcaw.org.uk)) for more examples.

## 4.2 The Law

There is statutory employment protection for workers who raise concerns in good faith, provided by the Public Interest Disclosure Act 1998. If a worker is disadvantaged as a result of raising concerns (eg dismissal or demotion), the worker may complain to an Employment Tribunal and the employer may be ordered to pay compensation as a result. This right is available to all employees, including temporary staff. There is currently no statutory limit on the amount of compensation payable.

## 5. Culture

It is important to encourage a culture of openness within the Council, so that workers feel that they can raise concerns safely. It must be recognised that some workers may not be inclined to raise concerns with their line managers, so an alternative line of communication must be provided both within and outside their departments. Workers are more likely to be able to tell you of their concerns if there is an organisational culture of openness. Lead by example, make communication the culture and encourage staff to discuss their concerns.

Employees/Managers who victimise those who raise concerns or who raise concerns maliciously should be aware that these are disciplinary offences.

## 6. Confidentiality

The best culture is where an employee who has a whistleblowing concern feels it is safe and acceptable to raise the concern openly. This openness makes it easier for the organisation to assess the issues, to work out how to investigate the matters, to get more information and avoid the risk of a sense of mistrust or paranoia developing.

While openness is the ideal, in practice many workers will feel anxious about identifying themselves at the outset and will want you to keep their identity confidential. This should be respected and confidentiality observed if requested.

However it is important to be realistic with the worker, and explain that in some circumstances, you may have to reveal their identity if required by law, or if their evidence is required in disciplinary or criminal proceedings.

The Freedom of Information Act 2000 and the Data Protection Act 1998 both give people access to information held by public bodies subject to exceptions. Both Acts have exceptions or exemptions allowing public bodies to withhold information relating to the identity of individuals. The Council's decision in such matters is not final, however, and it is possible that the Information Commissioner or Information Tribunal could order the disclosure of information which does not itself reveal the identity of a whistleblower but could be used with other information in the possession of a third party to deduce the identity of the whistleblower.

You should make it clear to the worker that even though the worker's name will not be mentioned you cannot guarantee that others will not try to deduce, correctly or otherwise, their identity. This is another reason why open whistleblowing is sometimes the best approach.

If you give an assurance of confidentiality you should honour it unless the worker or the law releases you from it. However assure the worker that you will contact them again if you need to reveal their identity, e.g. Can I give your identity to 'x' in Internal Audit who will be investigating the issue?

Of course, you may need to disclose the information that the worker gives you to a third party in order to investigate the matter and you need to make this clear to the worker.

Sometimes workers will be concerned that it is obvious that it is they who have raised the concerns. Explore this issue with them. Sometimes it may be easier for them to be open and say 'Yes, I raised it because I think it was wrong'.

Be sure to protect the worker from reprisals in this situation. It may be necessary to make temporary moves while a matter is under investigation. You should think carefully how to address this to protect the informant without effectively victimising them for revealing the problem.

Concerns that are raised anonymously (ie you don't know who is raising the concern) carry less weight. You should seek the advice of the Head of Legal and Democratic Services if you receive anonymous concerns.

## **7. Training/Awareness Raising**

The importance of raising the awareness of staff to the procedure cannot be overstated. Staff need to know that the Whistleblowing Policy exists and that there is a safe line of communication for raising concerns internally. Managers need to be open to concerns and to know how to react if the whistle is blown.

All managers are therefore responsible for familiarising themselves with this Briefing Note, the Policy and for providing cascade training to all persons within their teams who have supervisory responsibilities. A brief Powerpoint presentation is available from the Head of Legal and Democratic Services to assist with this.

The Council's Corporate Governance Committee is responsible for overseeing the Council's Whistleblowing regime and it has recommended that awareness of the Policy is raised and monitored on a regular basis. This will be achieved via the training referred to above and surveys of staff and manager awareness. The Policy will be available on the intranet and external website. This guidance note will be available on the intranet

## **8. What should I do if the whistle is blown?**

Follow the Action Plan:

- a. Thank the worker for raising their concerns with you, and assure them that you will look into it.
- b. Be realistic with the worker. You may not be able to resolve all their issues, but you will deal with them expeditiously and fairly. Assure them they do not need to prove their allegations, but you will need to know what grounds they have for believing that wrongdoing has happened. You can use the report form appended to the Policy as a way of recording and eliciting this information.
- c. Treat the worker as a witness, not a complainant.
- d. Offer anonymity if the worker requests it (see paragraph 6 above), but explain the parameters of this.
- e. Once you have had a concern reported to you, you must (in accordance with paragraph 8.2 of the Policy) in turn report the concern to the Monitoring Officer (Head of Legal and Democratic Services) within three working days.
- f. The Monitoring Officer will liaise with the Head of Internal Audit to consider the most appropriate method of investigating the concern.
- g. Take any urgent action before the investigation starts.
- h. Keep the worker informed. Within 10 working days of a concern being raised, you must write to the worker acknowledging their concerns, indicate how it is proposed to deal with the matter, estimate how long it will take to provide a final response, tell them what initial enquiries have been made, supply information on staff support (if necessary), and tell them what further investigations will take place, and if not, why not.
- i. If the matter has been determined by the Monitoring Officer and Head of Internal Audit to be one that is suitable for investigation by the management of your Department, undertake the investigation yourself or refer it to your line manager if appropriate (depending upon the terms of any confidentiality you have agreed to).
- j. Advise the worker of the outcome of the matter, when concluded (subject to any legal constraints).
- k. Take any steps necessary to protect the worker from reprisals.
- l. You must ensure that the outcomes of the investigation are reported to the Monitoring Officer.



## **9. Reviews**

The Head of Legal and Democratic Services/Monitoring Officer is responsible for monitoring the use and effectiveness of the whistleblowing policy. If a worker raises concerns with you, you must advise the Head of Legal and Democratic Services who keeps a record of concerns raised and the outcomes (in an anonymous manner). This record is reviewed periodically to assess whether the policy works effectively and whether further action is needed to raise awareness amongst staff. The Head of Legal and Democratic Services also reports annually to the Corporate Governance Committee on the operation of the Policy.

## **10. Contacts & Advice**

For further information/advice on whistleblowing, please contact:

Gary Williams, Head of Legal and Democratic Services/Monitoring Officer Tel: 01824 712562

Lisa Jones, Deputy Monitoring Officer Tel: 01824 706275

Mae tudalen hwn yn fwriadol wag

<b>Adroddiad ar gyfer:</b>	<b>Pwyllgor Llywodraethu Corfforaethol</b>
<b>Dyddiad y Cyfarfod:</b>	<b>Ebrill 10, 2013</b>
<b>Swyddog Arweiniol:</b>	<b>Alan Smith, Pennaeth Cynllunio Busnes a Pherfformiad</b>
<b>Awdur yr Adroddiad:</b>	<b>Tony Ward, Rheolwr Tîm Gwella Corfforaethol</b>
<b>Teitl:</b>	<b>Hunanasesiad Corfforaethol 2013</b>

---

## **1. Beth mae'r adroddiad yn ymwneud ag o?**

1.1 Mae'r adroddiad yma'n cyflwyno Hunanasesiad Corfforaethol blynyddol y cyngor ar gyfer 2013.

## **2. Beth yw'r rheswm am wneud yr adroddiad yma?**

2.1 Mae'r adroddiad er gwybodaeth ac nid oes penderfyniad yn ofynnol. Ond, bydd yr adroddiad yn rhoi cyfle i'r Pwyllgor Llywodraethu Corfforaethol drafod yr Hunanasesiad Corfforaethol diweddaraf ac amlygu unrhyw feysydd sydd angen eu monitro yn y dyfodol gan y pwyllgor.

## **3. Beth yw'r Argymhellion?**

3.1 Bod Aelodau'n ystyried yr Hunanasesiad Corfforaethol ar gyfer 2013, yn atodol yn Atodiad 1, ac yn trafod a oes angen unrhyw gamau pellach gan y pwyllgor.

## **4. Manylion yr Adroddiad**

4.1 Bydd y cyngor yn cynhyrchu hunanasesiad blynyddol i gynnal cydymffurfriad â'i oblygiad statudol i "wneud trefniadau i sicrhau gwelliant parhaus", fel sy'n ofynnol dan Fesur Llywodraeth Leol (Cymru) 2009.

4.2 Mae hunanasesu'n ein helpu i ddeall ein cryfderau a'n gwendidau o ran ein prosesau allweddol, fel cynllunio strategol; rheoli perfformiad; cynllunio gweithlu; a rheolaeth ariannol. Mae'r casgliad yn dwyn at ei gilydd y meysydd sydd wedi eu nodi yn yr asesiad i'w gwella.

4.3 Mae'r ddogfen wedi ei chrynhai ar sail dull a chwestiynu sefydledig Hunanasesiadau Corfforaethol blaenorol, o fod wedi cael mewnbwn gan swyddogion perthnasol a defnyddio'r wybodaeth ddiweddaraf.

4.4 Y cynlluniau ar gyfer lledaenu a chyfathrebu'r Hunanasesiadau Corfforaethol ydi:

- Eu hanfon at Swyddfa Archwilio Cymru (a fydd yn eu hystyried yn rhan o'i Hadroddiad Gwelliant Blynyddol ar gyfer y cyngor).
- Eu cylchredeg i'r Pwyllgor Llywodraethu Corfforaethol, er gwybodaeth.
- Eu cylchredeg i'r Pwyllgor Craffu Perfformiad, er gwybodaeth.

- Eu cyhoeddi ar wefan y cyngor, ynghyd â'n Hadroddiad Perfformiad Blynyddol a Llythyr Gwelliant Blynyddol Swyddfa Archwilio Cymru.
- Eu cyhoeddi ar y fewnwyd.

## **5. Sut mae'r penderfyniad yn cyfrannu tuag at y Blaenoriaethau Corfforaethol?**

- 5.1 Mae'r Hunanasesiad Corfforaethol yn gyfle i'r cyngor edrych yn fewnol arno'i hun i nodi unrhyw wendidau yn ei brosesau allweddol ac i ystyried sut y gellir gwneud pethau'n fwy effeithlon ac effeithiol. Mae hyn yn cynnal ein hymrwymiad i 'foderneiddio'r cyngor i gyflenwi effeithlonrwydd a gwella gwasanaethau ar gyfer ein cwsmeriaid'.

## **6. Faint fydd o'n ei gostio a sut fydd o'n effeithio ar wasanaethau eraill?**

- 6.1 Nid oes yna unrhyw oblygiadau cost o ganlyniad i'r adroddiad yma.

## **7. Beth ydi prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb a wnaethpwyd ar y penderfyniad? Dylid atodi templed yr Asesiad o Effaith ar Gydraddoldeb fel atodiad i'r adroddiad.**

- 7.1 Nid yw'r Hunanasesiad Corfforaethol ei hun yn cynnig unrhyw newidiadau sy'n gofyn am Asesiad o Effaith ar Gydraddoldeb. Ond, dylai gwasanaethau ystyried Asesiad o Effaith ar Gydraddoldeb ar unrhyw newidiadau y gellid eu cyflwyno i ddelio â'r meysydd a amlygwyd i'w gwella ac sydd wedi eu cynnwys yn y ddogfen.

## **8. Pa ymgynghoriadau a gafwyd gyda Chraffu ac eraill?**

- 8.1 Rhoddwyd mewnbwn i'r Hunanasesiad Corfforaethol gan yr Uwch Dîm Arweinyddiaeth a swyddogion perthnasol eraill, yn cynnwys Archwilio Mewnol. Cyflwynwyd yr adroddiad hefyd i'r Tîm Gweithredol Corfforaethol yn ei gyfarfod ar Chwefror 18, a'r Uwch Dîm Arweinyddiaeth ar Chwefror 21, ac fe ymgorfforwyd unrhyw sylwadau/awgrymiadau yn y ddogfen wedi hynny.

## **9. Datganiad y Prif Swyddog Cyllid**

- 9.1 Dim angen.

## **10. Pa risgiau sydd yna ac a oes yna unrhyw beth y gallwn ei wneud i'w lleihau?**

- 10.1 Nid oes yna unrhyw risgiau newydd yn codi o ganlyniad i'r adroddiad hwn. Ond, mae'r adroddiad yn amlygu nifer o broblemau i'r cyngor eu rheoli, h.y. gwendidau presennol lle mae angen camau pellach.

## **11. Grym i wneud y Penderfyniad**

- 11.1 Dim angen penderfyniad.

# Denbighshire County Council Corporate Self-Assessment

February 2013

**Version:** 2.1  
**Date Modified:** 14.02.13  
**Document Controller:** Iolo McGregor, Corporate Improvement Officer  
**Status:** Draft  
**Review Date:** 31.01.14

# Contents

	<b>Page</b>
1. Introduction	2
2. Supporting Our Corporate Priorities	3
3. Financial Management & Efficiency Programme	5
4. Workforce Planning & Development	7
5. Risk Management	9
6. Responding to the External Environment	11
7. Performance Management	13
8. Partnerships & Collaboration	15
9. Programme & Project Management	17
10. Scrutiny & Challenge	19
11. Consultation & Engagement	21
12. Conclusion	23

# 1. Introduction

The council produces this annual self-assessment document to support compliance with our statutory obligation to make arrangements to secure continuous improvement (as required under the Local Government (Wales) Measure 2009).

This self-assessment helps us to understand our strengths and weaknesses in relation to our key processes, such as strategic planning, performance management, workforce planning and financial management.

It is important to note that this document is not the only source of self-assessment undertaken by the council. For example, our Annual Social Services Report also includes a self-assessment of similar processes as they apply to social services in Denbighshire. We produced a comprehensive self-assessment to support the recent Estyn inspection of our education services, and this document also covered corporate processes to support improvements in education. Each of our services also produces a bi-annual self-assessment, and many of these are relevant to areas covered within this corporate self-assessment, for example, Finance & Assets; Strategic HR; Business Planning & Performance.

Our previous Corporate-Self Assessment highlighted the need to improve the way we undertake and coordinate self-assessment across the council. We acknowledge that this is still the case, and it will remain an action within our Business Planning & Performance Service Plan. Although we try to ensure consistency, there are difficulties in aligning large scale self-assessments such as Estyn or CSSIW with the Corporate Self-Assessment, simply because their subjects and timetables are different. It is hoped that the Wales Audit Office review of self-assessment will provide learning points for a more consistent approach.

## 2. Supporting Our Corporate Priorities

### Statement

*The council is confident that the process for developing its new corporate priorities for 2012-17 was robust and inclusive, and that it has systems in place to support their delivery and to ensure that they are reviewed annually.*

---

### Strengths

- ✓ The work to develop our new corporate priorities has been extensive and robust. A significant amount of research, analysis and engagement work was undertaken with all stakeholders. We also addressed a previous weakness by improving our engagement with young people. We are confident that the priorities that emerged from this work are relevant.
- ✓ Our corporate priorities will be reviewed annually to ensure that they remain relevant. We also plan to allow residents and our partners an opportunity to comment on the continuation of our priorities before the development of the 2014/15 annual Corporate Plan Delivery Document (and for subsequent years).

### Areas for improvement

- Although work is progressing well to develop the technical detail of delivering and monitoring the Corporate Plan, there is still work needed to better understand the two new programmes around 'developing the local economy' and 'modernising the council to deliver efficiencies and improve services for our customers'. Two new programme managers are now in post to help develop these.
- Self-assessment is a key element of strategic planning, and we need to make further improvements to the way we undertake self-assessment, including doing more to coordinate our Annual Governance Statement, and the self-assessments undertaken for the WAO, CSSIW and Estyn.

### Assessment

The council has now developed its new Corporate Plan 2012-17, which was unanimously agreed by full council in October 2012. The decision was

made to wait until the autumn to agree the new Plan to ensure that our newly elected members were involved in its development. This was important for securing commitment to the Plan, which is crucial to its successful



delivery. Meanwhile, we continued to work to ensure that any outstanding activities from the Corporate Plan 2009-12 were delivered through our Service Plans for 2012-13.

The process for developing the new corporate priorities was substantial and robust. We first consulted with members of the public (including young people, student and youth councils) back in October - December 2011. Utilising their feedback and information (e.g. population statistics, performance data, engagement activity, etc.) we ensured that the new priorities were selected based on strong evidence of need. This information was presented to officers and elected members through numerous workshops held from November 2011, all the way up until the final workshop held with newly elected members and the Senior Leadership Team in July 2012. The public were again consulted on our emerging themes, shaping our final plan as it is today. We are confident that these are the right priorities for 2012-17.

A great deal of work has already gone into developing the technical guidance for measuring and monitoring five of our seven corporate priorities and the detail around delivery. Further work is now required to shape the two remaining, larger programmes for 'developing the local economy' and 'modernising the council to deliver

efficiencies and improve services for our customers'. Two new programme managers have now been appointed to manage these.

Each year we produce an Annual Performance Review, published in October. Following our review of performance against our Corporate Plan, we will invite residents and our partners to provide us with feedback on our priorities. This will then help us to develop the annual Corporate Plan Delivery Document, which details what we expect to do during each financial year.

It is acknowledged that we need to do more to coordinate the self-assessments undertaken for the WAO, CSSIW and Estyn. Furthermore, the WAO noted in its January 2012 Annual Improvement Report that, "The Council, in common with other authorities in Wales, should use its annual review of governance arrangements to provide a more robust self-assessment of their effectiveness." It is hoped that the Wales Audit Office review of self-assessment will provide some learning points to help us better develop a more consistent approach, as this is currently something that we are struggling with, owing to the different focus of these varying self-assessments and the timetables involved. This continues as an improvement activity within the Business Planning & Performance Service Plan.

## 3. Financial Management & Efficiency Programme

### Statement

*The council is confident that its financial management arrangements support priorities and ensure financial health, although a more strategic approach to the efficiency programme will be required for the difficult years ahead.*

---

### Strengths

- ✓ Co-ordinated internal and external audit reviews provide assurance that financial management is sound.
- ✓ Financial planning is becoming more integrated with business planning and performance management. This is a particular strength of the new Corporate Plan 2012-17, which sets out an ambitious but achievable programme of investment in our priorities.
- ✓ The efficiency programme has been successful to date, enabling us to identify approximately £13 million of savings in 2011-14 without any significant impact on frontline services.
- ✓ Members feel engaged with the budget setting process.

### Areas for improvement

- A more coordinated and strategic approach is required to improve the effectiveness of individual funding streams.
- A more strategic approach to identifying savings will be required as they become increasingly difficult to achieve without having an impact on our communities.
- Savings to be made through procurement.

### Assessment

We are confident that our financial management arrangements are resilient, and have been strengthened since the restructure of Finance and the development of our medium-term

financial plan. The WAO again gave an unqualified audit opinion on the council's latest statement of accounts, and has highlighted our financial planning methods as good practice to other councils. The devolution of financial management to schools was

praised in the recent Estyn inspection report.

Members have commented on how engaged and involved they feel in the budget setting process. This was also evident when we considered how we would pay for our corporate priorities. We think that we are leading the way in the UK by having a Corporate Plan that sets out an ambitious but achievable programme of investment in our priorities over the next five years. This has demonstrated the council's command of its finances, and the desire of Councillors to match their ambitions with the additional investment required to deliver real change for the communities of Denbighshire.

Finance has been a fundamental part of the agendas for the Service Performance Challenges, where we routinely ask services about their contribution to the efficiency programme, both in terms of performance (achievements to date) and future plans.

One area for development is to improve the co-ordination of individual funding streams to make it easier for

officers to identify and access opportunities, and to ensure that those funds can be used more strategically. The Partnerships & Communities Manager is doing some early work on this in relation to The BIG Plan.

Although we are satisfied that the efficiency programme has been effective to date, there is little scope left for services to find savings without making difficult decisions about which areas to disinvest in. Financial management therefore needs to adapt, and we will need a more strategic approach to fulfil the requirement to identify further savings for 2015-16 and beyond.

There are still savings to be made through procurement, where a lack of resource and support has meant that this service has not moved far enough. The inter-relationship between finance and procurement officers has been revised to give the extra resource along with an additional procurement officer and structured training programme. There will be a greater focus on e-procurement, e-invoicing and Proactis in future.

## 4. Workforce Planning & Development

### Statement

*The council has made some improvements to workforce planning and the way it makes use of its staff to achieve improvement. However, it is recognised that more needs to be done to improve the flexibility of the workforce to enable the council to utilise its staff in the areas of greatest need.*

---

### Strengths

- ✓ Structures and processes are now in place for more effective workforce planning.
- ✓ Improving the flexibility of the workforce is an important element of our modernisation priority within the Corporate Plan 2012-17.

### Areas for improvement

- To increase workforce flexibility and release capacity to help support improvement and deliver our Corporate Plan 2012-17.
  - Further work to embed improvements made to workforce planning processes.
  - Explore a quality assurance framework to ensure managers are complying with policies and procedures, and to identify any gaps in staff training.
- 

### Assessment

The Excellence Denbighshire event is designed to give wider recognition to the achievements of staff, any outstanding performance, and to acknowledge best practice. These events have been very successful to date, and we believe that they will help to foster a culture of pride amongst employees.

A Staff Survey was conducted in 2011, seeking perceptions of what it is like to

work for Denbighshire County Council and what could be improved. Action plans to address any identified issues have been reviewed by each service, producing a “You Said, We Did” document to evidence actions taken. The survey will be repeated in February 2013, which will enable us to assess the impact of those action plans.

One area where we would like to see improvement is in the flexibility of our workforce, so that this crucial resource

can be utilised more efficiently and effectively to support improvement. This now forms part of our Modern Council Programme. Outcome 2 of this programme is to achieve “A more flexible and effective workforce supported by cost efficient infrastructure”. The three themes driving this outcome are “Service Modernisation”, “Flexible working” and “Future workspaces”. The success of this is dependent on a coordinated approach to our ICT, office accommodation and workforce strategies. Six “working styles” have been identified in relation to how staff will work across the authority. This determines the ICT solutions required to enable staff to be more mobile and flexible about where and when they are able to work. At the same time a project is being scoped to determine how we can redeploy staff more easily to those areas where their skills are required.

A recent Internal Audit Report on Strategic HR, which included workforce planning, identified a number of processes in need of improvement. In particular, it was felt that there was no robust mechanism in place for business continuity and succession planning, the council being unable to determine accurately the future number of employees required within the Council, and having no way of identifying staff shortages and competency gaps. However, arrangements are now in place to support an annual Workforce Planning exercise with Services. The HR Business Partners undertook this work in October 2012, focussing on staff composition and numbers, absence,

skills sets and development, recruitment, retention, succession planning, working patterns and locations, as well as staff survey action plans. There was also an evaluation of the benefits of the previous workforce planning activity. Services reviewed their workforce plans to align them to the corporate priorities, identifying success factors and key themes that were fed into the HR Strategy Action Plan.

The Internal Audit Report also identified the need for the council to improve its approach to staff training, and in particular of managers to ensure that they are complying with their responsibilities in respect of relevant policies and procedures. This was felt to be especially true of recruitment and redeployment. Power hours have been introduced to address the deficit in training, and a new recruitment framework has been developed, which stipulates that at least one member of a recruitment panel has to have received recruitment training.

The council recognises that improvements can be made to enhance its approach to workforce planning & development, and in August 2012 a Systems Thinking exercise of Strategic HR was carried out, which identified 18 key processes that could be improved. The Internal Audit Report was discussed in the Strategic HR Service Performance Challenge, and a further piece of work by the service has determined its activities and workload, together with their prioritisation.

## 5. Risk Management

### Statement

*The council is confident that it has the processes in place to manage risk effectively.*

---

### Strengths

- ✓ Following our review of strategic risk management in 2011, we created an appropriate separation of duties regarding the coordination of risk management and auditing the system to ensure it is robust.
- ✓ The new risk methodology has, usefully, led to the removal of issues from the risks register, which has made the risk register more relevant and manageable.
- ✓ The distinction drawn between inherent and residual risks makes it easier to test the effectiveness of existing controls and to identify mitigating actions.

### Areas for improvement

- Greater integration of Service Risk and Project Risk, possibly through the use of the project management software, Verto.
- During the first formal review of the Corporate Risk Register with CET, it became clear that there wasn't enough time to review the entire content of the register in one meeting. Therefore, we will now hold meetings with individual members of CET to consider the risks within their portfolios in greater detail prior to a full group discussion with CET.
- Constant review is required to ensure that the new risk methodology is fully embedded and understood by all relevant officers and Members. Although training has been provided for the new Council, attendance by members was poor. Further training may therefore be required, for example, the Corporate Improvement Team Manager is to deliver risk refresher training at the start of the Performance Scrutiny Committee meeting on 21<sup>st</sup> February 2013 as the Corporate Risk Register is an agenda item for that meeting.

---

### Assessment

Following the risk review, we have adopted a new approach to risk management. This approach draws a

clear distinction between a risk (something that might happen) and an issue (something that has already happened and is being managed). As a result, our corporate and service risk

registers are clearer, more concise, and more relevant as management tools. We now include mitigating actions from the Corporate Risk Register in Service Plans to ensure that risk management is genuinely integrated into our business planning process. The separation of the Internal Audit function from the management of risk in the council has also allowed for a more independent assessment of how effective risk management is. An Internal Audit review of the process is taking place during February 2013, and any recommendations arising from that will be considered and implemented as appropriate.

We now draw distinctions between inherent and residual (i.e. current) risk levels. The introduction of inherent risk has enabled the council to be confident that it has full coverage of all the major areas of risk. Previously, when we only considered residual risk, it was easier to ignore many large inherent risks if officers felt that those risks were being well managed.

We are confident that this new approach significantly improves our ability to manage risk effectively. However, more work is needed to integrate this approach with the management of risk for projects. It is hoped that the newly acquired software for project management, Verto, can help with this.

It is also felt that the approach for updating the Corporate Risk Register can be improved upon. Our experience from the first formal review (following

the Service Challenges in June/July 2012) showed that this can be a time consuming process, and that it was too ambitious to attempt to achieve this in a single group session with CET. We have amended our approach and, for the current review of the Corporate Risk Register, we are holding individual meetings with individual members of CET to consider the risks within their portfolios in greater detail prior to a full group discussion with CET. It is agreed that this approach works better as it allows for the detail of the Register to be considered more thoroughly.

Risk Management training has been provided to elected members (before and after the elections in May 2012), but it was found that attendance on the whole was poor. As a consequence more focussed sessions were held with members of the Cabinet and Performance Scrutiny, as it is important that these groups in particular understand the process. There will be a constant review of training requirements for members, providing further opportunities as needed. For example, the Corporate Improvement Team Manager is to deliver risk refresher training at the start of the Performance Scrutiny Committee meeting on 21st February 2013 as the Corporate Risk Register is an agenda item for that meeting. This is also true of officers as responsibilities change through the recent restructures. The Corporate Improvement Team will continue to provide this support as required.

## 6. Responding to the External Environment

### Statement

*The council has processes to identify opportunities and ensure that it manages threats from the external environment.*

---

### Strengths

- ✓ The council has a robust risk management process in place that looks at external risks at the same time as internal risks are considered.
- ✓ A great deal of analysis of the external environment has been undertaken as part of the process of developing our new Corporate Plan 2012-17.
- ✓ We are involved in, and lead on, a number of regional and sub-regional collaboration projects, and have developed proper governance arrangements for our collaboration activity.

### Areas for improvement

- The council is strengthening its research and intelligence functions to be more proactive in the way in which it considers the external environment, using comparative information and data to better help support decision making and strategic planning.
- 

### Assessment

A comprehensive analysis of the external environment has been undertaken as part of the process of developing our new Corporate Plan, utilising information and intelligence to ensure that our new corporate priorities are based on strong evidence of need, as we have also done with The BIG Plan previously.

We have a strong system for risk management in place (see section 5), which considers external risk factors as well as internal concerns. These are reviewed twice a year through the Service Performance Challenge

Programme, and any significant risks are escalated to the Corporate Risk Register to give it greater prominence within the authority.

In terms of collaborations that we are engaged in (which are covered in greater detail in section 8), we are confident that effective management and communication procedures are in place to alert us to any emerging opportunities or threats from the external environment. We have developed a governance toolkit and partnership register which outline clear arrangements for monitoring our collaboration activity.



The council maintains strong working relationships with our external partners, including the joint Conwy & Denbighshire LSB, and actively engages with stakeholders and local communities, utilising such mechanisms as the Member Area Groups or Residents Survey for example (see section 10 for more detail on consultation & engagement).

We ensure that there is a constant dialogue with the Wales Audit Office and respond to their suggestions for good practice. Our Directors, Senior Leadership Team and managers meet regularly with counterparts from other authorities and agencies to share best practice, including regional and sub-regional bodies, such as the Regional Leadership Board. As part of our Modernisation Programme, the 'Hwb'

have also recently undertaken 'organisational raids' of other local authorities to look at different ways of doing things. The council also continues to be an active member of the WLGA and professional groups, such as APSE.

The council recognised that it needed to develop a more consistent approach to the use of information to support strategic planning and decision making, and as result there is now a new information and research element within the Corporate Improvement Team. It is hoped that through this organisation of information, including benchmarking comparative data, we will be better able to respond to the external environment, and identify opportunities and threats more easily.

## 7. Performance Management

### Statement

*The council is confident that it manages performance effectively, although some further work is required to fully embed the recent changes and improvements to our Performance Management Framework.*

---

### Strengths

- ✓ The Performance Scrutiny Committee is now well established in its role; as is the Service Performance Challenge programme, which was amended in 2012 to improve its effectiveness.
- ✓ Quarterly Performance Reports to Cabinet and Performance Scrutiny have been revised to cover all major sources of performance information. This reduces fragmentation and potential duplication in performance reporting.
- ✓ We now use Excellence Thresholds and Intervention levels to help us better understand performance in its context. This approach, which we believe to be sector-leading, enables a much more sophisticated level of discussion about performance than was possible previously.

### Areas for improvement

- Some further work needs to be done to roll out the new Excellence Threshold and Intervention approach to all Service Plans.
  - The Service Performance Challenge Programme is currently being reviewed to ensure it remains relevant and effective.
  - Further work is required to ensure consistency in the role of Performance Scrutiny Link Members.
  - Consistency in terms of performance management roles within services.
- 

### Assessment

The council has recently introduced Excellence Thresholds and Intervention levels into its performance management framework. They allow the council to understand how good the current position is, rather than

simply telling us whether we managed to meet a particular "target". To help us with this we have now adopted a four-"RAG" (Red, Orange, Yellow, Green) approach to performance reporting. The Corporate Improvement Team will continue to manage this change to ensure that it becomes

embedded and understood by officers and members. By the end of this financial year, all Service Plans will be established using the new Excellence Threshold and Intervention approach. The performance management framework for our new Corporate Plan is currently being established on this basis.

Quarterly Performance Reports to Cabinet and Performance Scrutiny have been amended to bring together all key strands of performance information, e.g. Corporate Plan; Corporate Project Register; and our Outcome Agreement. This approach reduces fragmentation and potential duplication in performance reporting.

A recent Internal Audit report on Performance Management highlighted that the Quick Guide to Service Planning was not user-friendly. It was also felt that the Performance Management Framework did not fully explain the 'intervention' procedure for poor performance. The document has since been reviewed to address those issues.

The Performance Scrutiny Committee, which is attended by the Corporate Improvement Team Manager, is working effectively. Members of Performance Scrutiny are aligned to individual services to help develop specialist knowledge and to ensure that any issues can be shared with the committee. Performance Management training has also been provided to this group and to Cabinet to support them in their roles. However, it is felt that some further work is needed to ensure that all Performance Link Members understand their role.

There is no corporate monitoring and reporting of performance for the Business Transformation & ICT team following the recent SLT restructure. However, given the importance of this team in delivering key areas within the new Corporate Plan, ICT will automatically form part of the Corporate Plan monitoring. This will be done through Ffynnon, and ICT will need to provide performance updates along with other services.

Service Performance Challenges are now well established, and we have made amendments to the process to improve their effectiveness. Each meeting now has a bespoke agenda based on actual issues, which means that all the meetings are more focussed and relevant. However, the process around monitoring actions arising from the meetings was not always clear. Therefore, during the most recent round, efforts have been made to include timescales for delivery and specific accountability. The Service Performance Challenge Programme is currently being reviewed by Corporate Directors to ensure it remains effective.

Finally, the Internal Audit report raised a concern with regard to the consistency of performance management across services, specifically where some services have dedicated performance managers carrying out a quality control role, while others act only as coordinators of data. The Head of Internal Audit will be taking this forward when he meets with Heads of Service to discuss the Internal Audit assurance work for 2013-14.

## 8. Partnerships & Collaboration

### Statement

*The council is taking advantage of opportunities for inter-departmental, collaborative and partnership working, and building on its experiences. However, the partnership agenda is challenging, and will demand a lot of continued attention in years ahead.*

---

### Strengths

- ✓ Corporate Directors now have clear portfolios based on Corporate Priorities and major areas of work rather than being responsible for particular operational service areas.
- ✓ The Council is recognised as a leader in terms of developing the partnership agenda, with a joint Local Service Board and its integrated strategic partnership plan (The BIG Plan).
- ✓ We have developed a Partnership Governance Framework and Partnership Register which outlines clear arrangements for the management and coordination of our collaboration activity.

### Areas for improvement

- The configuration of Denbighshire's strategic partnerships is not yet right, and requires further work.
  - To develop an understanding of how to successfully scrutinise the performance of regional service delivery from a Denbighshire perspective.
  - Although already implemented, further work is needed to ensure that the Partnership Governance Framework becomes a properly embedded system.
- 

### Assessment

Internally, our Corporate Directors now have portfolios that are less operational in nature and are more aligned to corporate priorities. The corporate portfolio approach lays the foundation for facilitating increased inter-departmental working. Both the

Corporate Executive Team and the Senior Leadership Team have become more strategic, which is enabling the council to identify cross-cutting opportunities. Our outcome-based approach to strategic planning is also conducive to this, as it is often the case that more than one service contributes to a single outcome.

The council is a lead player in driving the partnership agenda. For example, Denbighshire and Conwy's Local Service Boards have now been joined together. We have been sector leading in the way that we have merged our Community Strategy, Children and Young People's Plan, Community Safety Plan, and Health, Social Care and Well-Being Strategy into a single integrated strategy (The BIG Plan). However, the partnership agenda is extremely challenging and, although progress has been made, it is proving more difficult than anticipated.

Denbighshire, in conjunction with Conwy County Borough Council, has decided not to continue with two of its larger joint-service collaborations, namely Planning & Public Protection, and Highways & Infrastructure. It was found that the resources required for collaboration in these areas were not proportionate to the benefits. To continue would have done so at a cost to the rate-payer. Although we were committed to both of these large collaborations, we always approached them from a position of caution, and said from the onset that we would not continue should the expected savings failed to be realised, or if the quality of customer-service was put at risk. In both cases the executive on both sides agreed to withdraw.

However, this does not undermine our commitment to the collaboration agenda, as can be demonstrated by the fact that we are involved in, and lead on, a number of regional collaboration projects. For example,

we are involved in the North Wales Procurement Partnership, which delivered in excess of £250,000 in savings during 2011-12 alone. Also worth mentioning is the successful delivery of the Regional Food Waste project by Denbighshire on behalf of five other North Wales Authorities. The council continues to be committed to The Compact and are actively working towards it. The Senior Leadership Team have identified and agreed clear roles and responsibilities for its delivery.

To manage collaboration we have developed political tools, such as a dedicated Partnerships Scrutiny, and joint scrutiny procedures with Conwy County Borough Council. However, we need to develop an understanding of how to successfully scrutinise the performance of regional service delivery from a Denbighshire perspective. This will be a challenge for all local authorities as more services explore the potential for regional delivery. The new joint Scrutiny powers afforded by the Local Government (Wales) Measure and subsequent WG guidance will help in this regard. This has recently been out for consultation and should be available soon.

We have also developed a Partnership Governance Framework and Toolkit, through which partnerships can be planned and monitored. This also includes a Partnership Register which highlights our current partnership activity. More work will be needed to ensure these tools become properly embedded.

## 9. Programme & Project Management

### Statement

*The council has improved its management of programmes and projects following a full review of the project management methodology, its completion of PRINCE2 training, and the procurement of a project management system. Continued work is required to fully embed each of these components into the council's culture.*

---

### Strengths

- ✓ A corporate Project Register is now operating successfully.
- ✓ The corporate approach to Programme and Project Management has been developed and works well.
- ✓ The procurement of a new Project Management system that will be used across the council, giving project and programmes greater visibility.
- ✓ A register of over 100 trained project managers across all areas of the Council, qualified to at least PRINCE2 Foundation Level.
- ✓ The recent implementation of a Stage Review process will assist the council in enhancing the quality of the Business Case and subsequent projects, enabling greater benefit realisation.

### Areas for improvement

- Newly trained project managers will lack experience of applying their new skills. Through workforce planning, use of the project manager register, and the implementation of a Stage Review process, project managers who have recently acquired their PRINCE2 qualification will gain greater experience in project delivery.
  - A process for the strategic allocation of resources to project management.
- 

### Assessment

Following a review, it was identified that the previous project management methodology was not consistently applied across the organisation. As a

result the council has reviewed the methodology to align more directly with PRINCE2 (Project IN a Controlled Environment; the Cabinet Office Government standard for Project Management). During the review, a

project management system was identified, which had been developed for use in the Public Sector. Verto was purchased and has been implemented. The templates previously defined have been transferred to the new system as web forms. This will result in a consistent approach, which is rigorous and flexible, allowing for overall improved delivery in quality, cost, time and scope of projects across the council.

To build capability across the organisation, 105 Project Managers have been trained to Foundation or Practitioner level in PRINCE 2 to complement the adoption of the PRINCE 2 methodology. The training is also being delivered to Project Executives (senior management) to ensure clarity and effectiveness in roles and responsibilities in the Project Management process. Training has also been delivered to members of the Council.

The council is developing a process for the strategic allocation of resources to project management. A risk with the current business model (where our project management team relies on income from project management) is that fee-earning capital projects can take priority over important corporate improvement projects, as the fees are required to fund the salaries of our corporate project managers. With the

completed training, some services may decide to manage projects themselves, therefore enabling project managers to gain the experience following their qualification.

A corporate approach to Programme Management has been developed, where a system is set up to coordinate, direct and oversee the implementation of a set of related projects and activities in order to deliver outcomes and benefits related to the organisation's strategic objectives. We remain committed to this mechanism of delivering cross-cutting activities within the authority. The Programme Board structure has been reviewed to support the new corporate priorities detailed in our Corporate Plan for 2012-17, and key lessons learnt from our experiences to date will inform the future delivery of Programme Management across the authority. Two new strategic programme boards have been established: 'A Modern Council'; and 'Economic and Community Ambition'. A third programme board is also being developed to support the 'Modernising Education and 21<sup>st</sup> Century Schools' theme. There is already a board in place for Modernising Social Services, which will be relevant to our priority to ensure that vulnerable people are protected and are able to live as independently as possible.

## 10. Scrutiny & Challenge

### Statement

*The council is confident that its' Scrutiny and Challenge processes are robust, although the function needs to be promoted among our stakeholders, and further training opportunities provided to members.*

---

### Strengths

- ✓ Scrutiny committees have been reorganised around key themes to enable a more corporate approach, and have shown their strength through the successful delivery of working group objectives.
- ✓ Service Performance Challenges are now fully embedded in our performance management framework, and have been refined to improve their focus.

### Areas for improvement

- The Scrutiny training programme for new members was not well attended. Additional training will be required once the powers afforded by the Local Government (Wales) Measure 2011 have all been commenced.
  - Actions identified as part of our self-assessment for the All Wales Scrutiny Improvement Study will need to be carried forward. These include our communication with auditors, regulators and inspectors, and the promotion of the Scrutiny function to internal and external stakeholders.
- 

### Assessment

Denbighshire's Scrutiny committees are based around the themes of Performance; Partnerships, and Communities, the council having moved away from directorate based committees in May 2011. Although the Scrutiny structure is only approaching the end of its second year, signs of improvement are evident.

The Performance Scrutiny Committee has appointed Performance Link Members for each service area following the May 2012 elections. This

enables those members to develop knowledge and expertise, and to bring areas of concern to the attention of the Committee. These Performance Scrutiny Link Members are also part of the Challenge for their designated services.

The Service Performance Challenges are now an embedded, twice-yearly event. Bespoke agendas are created for each service in an effort to make sure they add value and deliver knowledge that isn't provided in any other challenge arena. New members have now attended two rounds of the



programme, and have enjoyed the opportunity to meet with the Head of Service and relevant officers to challenge any shortcomings and examine matters in detail. Although these have proved to be very useful, they are continually reviewed and improvements are made as necessary. Having finished the second round of the programme, Corporate Directors are again reviewing their effectiveness.

The Performance Scrutiny Committee has also established a Focus Group that will meet on a regular basis with the Corporate Improvement Team Manager and the Head of Internal Audit to examine in detail performance data ahead of its submission to the Committee. Performance Link Members are also copied into Internal Audit reports that relate to their specific service area.

Since the 2012 elections, Communities and Partnerships Scrutiny Committees have established a number of working groups, e.g. the Bus Service Reductions Working Group; and the Highway Grass Verge Cutting Contract Working Group. The Healthcare in North Wales is Changing Working Group examined in detail the Health Board's proposals to change health service delivery mechanisms across North Wales. This Group, which received evidence from expert witnesses, compiled the basis of the Council's response to the BCUHB's consultation on the proposals. Following the publication of the BCUHB's final proposals with respect to this review this Working Group will reconvene to present their conclusions for Council's consideration.

With regards to training, all members of Scrutiny have been offered access to scrutiny overview, questioning and chairing skills courses. However, although these sessions were felt to be engaging and valuable by those who attended, they were on the whole poorly attended, some sessions being cancelled due to a lack of interest. Members have also been offered a networking opportunity to share information, training and best practice on scrutiny through the North Wales regional training event for elected members. Going forward, once the powers afforded to Scrutiny by the Local Government (Wales) Measure 2011 have all been commenced, training will be required on the new provisions.

In our recent self-assessment as part of the All Wales Scrutiny Improvement Study conducted by the WAO, we highlighted a number of areas as being in need of improvement. There is a need for regular and effective two-way communication between Scrutiny and external / internal auditors, regulators and inspectors, which will help in the planning of improvement activity. Scrutiny chairs and executive members' must be proactive in promoting the role and value of the Scrutiny function to internal and external stakeholders, including engagement over planning and conducting scrutiny's work. Above all Scrutiny must ensure that the 'voice' of local people and communities across the area is heard as part of the local decision and policy-making process.

# 11. Consultation & Engagement

## Statement

*The council communicates effectively with its communities and stakeholders, although more work is required in some areas to ensure our approach is inclusive and consistent.*

---

## Strengths

- ✓ Locality-based engagement mechanisms have been developed and strengthened.
- ✓ A robust and inclusive process of engagement with the community, particularly young people, as part of the development of our new corporate priorities.

## Areas for improvement

- The Consultation & Engagement Strategy needs to become embedded in council service delivery.
  - The development of Customer Standards for Service Plans 2013-14.
  - Further work on Town Plans to include the needs of surrounding rural communities.
  - Further improvements in the way we engage with business groups.
  - Roll out of the Denbighshire Volunteering Strategy.
- 

## Assessment

The council endorses the national principles for public engagement in Wales. We have developed a Community Engagement Strategy to improve consistency in the way we undertake engagement activity. We also have an existing Corporate Communication Plan in place that is concerned with improving our use of the website, one-stop shops, and other information points. The council has

actively protected frontline services from funding cuts.

Denbighshire's Corporate Plan 2012-17 was the product of extensive and robust consultation and engagement activity (as highlighted in section 1). One of the corporate priorities that emerged from this work was 'modernising the council to deliver efficiencies and improve services for our customers'. We are very clear that the focus of this priority always

remains on the customer, and responsibility for developing this agenda has been assigned to the Corporate Director for Customers.

The six Member Area Groups have come a long way over the last year, now having a clear support structure with corporate leadership in place, and revised Terms of Reference. MAGs are now recognised as a strong mechanism for engaging with our local communities. A community Development Fund has been set up which will make use of 57 redundant trust funds that the council has not been utilising effectively in the past. Also the way in which services have engaged with participatory budgeting schemes in the county has been applauded as good practice.

The council is also actively working towards bringing services closer to the communities through the deployment of its staff, such as in Social, Regulatory and Youth services, and now in the emerging structure for the new Highways and Environmental services. We need to ensure that this approach is consistent throughout the authority. We are also introducing customer standards in our Service Plans, though further work is needed to develop these.

Considerable work has taken place to strengthen our relationship with Town & Community Councils through the introduction of the Charter, which formalises the role and responsibilities of each party. This has now been signed by 32 out of 37 councils.

The second Resident's Survey took place in the summer of 2011, and went

out to a random selection of 6,000 households in Denbighshire. The results have helped us to plan our activity based on community needs and perceptions. Our third Residents Survey will take place in 2013.

Town Plans have been agreed for all our main towns and these are currently being reviewed with the additional requirement to consider the needs of surrounding rural communities. It is hoped that in this way the Council's business planning can be brought closer to the communities.

The council continues to maintain a strong working relationship with the Denbighshire Voluntary Services Council, and there are now strong support arrangements in place for the Third Sector Liaison Group. The council also has clearer arrangements in place for liaising with the business community. However, the development of the local economy having been identified as a corporate priority for the authority, it is recognised that further improvements in the way we engage with business groups is needed.

Communications, Marketing & Leisure have developed a Denbighshire Volunteering Strategy, which will become a council wide strategy in the near future.

Finally, the way in which communities and the council pulled together during the floods that hit the county in late November 2012 must be acknowledged, council officers and volunteers working tirelessly to help communities recover. Flood Recovery Groups continue to meet regularly.

## 12. Conclusion

This Self-Assessment has been put together using the most current information available, including input from Corporate Directors, Heads of Service, and relevant officers from across the council. It highlights many strengths within the authority, showing that we have good systems in place to deliver services that benefit the customer. Most significantly it presents a picture of a council that is continually improving.

We are clear too about our weaknesses, and have identified a number of areas that require further improvement. These areas for improvement will be considered by services as part of the development of their Service Plans for 2013-14.

- In supporting our Corporate Priorities, the council still has considerable work to do in working out the detail for two of its larger priority programmes, namely 'developing the local economy' and 'modernising the council to deliver efficiencies and improve services for our customers'. The council also needs to consider its approach to Self-Assessment corporately, including doing more to coordinate our Annual Governance Statement, and the self-assessments undertaken for the WAO, CSSIW and Estyn.
- Financially, the council must consider a more coordinated and strategic approach to improve the effectiveness of individual funding streams, and to identifying savings. There are still further savings to be made through procurement.
- Workforce flexibility to support improvement is another area that has been identified as needing significant work. This will form part of the corporate priority for modernising the council. Further work is needed to embed improvements made to workforce planning processes, and to explore a quality assurance framework to ensure managers are complying with policies and procedures, identifying any gaps in staff training.
- In Risk Management, there is a need for greater integration of Service Risk and Project Risk. There also needs to be some consideration given to the amount of time required to update the Corporate Risk Register. Constant review is required to ensure that the new risk methodology is fully embedded and understood by all relevant officers and members, training being provided as required.
- The council must be more proactive in the way in which it considers the external environment, using comparative information and data to better help support decision making and strategic planning. Work is being done currently to strengthen its research and intelligence functions.

- In terms of Performance Management, further work needs to be done to roll out the new Excellence Threshold and Intervention approach to all Service Plans, the development of which should include Cabinet Lead Members and Performance Scrutiny Link Members. The Service Performance Challenge Programme needs to be reviewed to ensure it remains relevant and effective. And as recommended by the Internal Audit report, Head of Service should look at consistency in terms of performance management roles within services.
- The configuration of Denbighshire's strategic partnerships is not yet right, and requires further work. The council needs to develop an understanding of how to successfully scrutinise the performance of regional service delivery from a Denbighshire perspective. Further work is also needed to ensure that the Partnership Governance Framework becomes a properly embedded system.
- Newly trained project managers will lack experience of applying their new skills and should be given this opportunity to gain greater experience in project delivery. A process for the strategic allocation of resources to project management also needs to be developed.
- The Scrutiny training programme for new members was not well attended, and additional training will be required once the powers afforded by the Local Government (Wales) Measure 2011 have all been commenced. Actions identified as part of our self-assessment for the All Wales Scrutiny Improvement Study will also need to be carried forward. These include our communication with auditors, regulators and inspectors, and the promotion of the Scrutiny function to internal and external stakeholders.
- Finally, the council's Consultation & Engagement Strategy needs to become more firmly embedded in the delivery of services, as does the development of Customer Standards to be included in the Service Plans for 2013-14. There is further work to do on Town Plans to include the needs of surrounding rural communities. We must also consider the way we engage with our business groups; and further roll out the Denbighshire Volunteering Strategy.

The council will endeavour to address all of the issues identified in this document, and hope that you find the assessment provided both useful and relevant. If you require any further information about the Corporate Self-Assessment, please do not hesitate to contact the Corporate Improvement Team on 01824 70 6161, or through email: [corporate.improvement@denbighshire.gov.uk](mailto:corporate.improvement@denbighshire.gov.uk)

Mae tudalen hwn yn fwriadol wag

**Adroddiad i:** Y Pwyllgor Llywodraethu Corfforaethol

**Dyddiad y Cyfarfod:** 10 Ebrill 2013

**Awdur yr Adroddiad:** Pennaeth y Gwasanaethau Archwilio Mewnol

**Teitl:** Fframwaith Llywodraethu Corfforaethol a Datganiad Llywodraethu Blynyddol 2012 / 13

---

**1. Ynghylch beth mae'r adroddiad?**

Adroddiad eglurhaol yw hwn i gyflwyno Fframwaith Llywodraethu Corfforaethol y Cyngor, sy'n cyfrannu at gynhyrchu'r Datganiad Llywodraethu Blynyddol. Mae'r adroddiad hefyd yn cyflwyno'r Datganiad Llywodraethu Blynyddol ar gyfer 2012 / 13

**2. Beth yw'r rheswm dros wneud yr adroddiad?**

Mae'r Pwyllgor Llywodraethu Corfforaethol yn argymhell mabwysiadu'r Datganiad Llywodraethu Blynyddol bob blwyddyn fel rhan o Ddatganiad o Gyfrifon y Cyngor. Mae Grŵp Llywodraethu'r Cyngor yn ymgynghori â'r Pwyllgor yn gynnar er mwyn rhoi mwy o amser i drafod a herio'r Fframwaith a Datganiad Llywodraethu Blynyddol.

Y Prif Weithredwr a'r Arweinydd sy'n llofnodi'r fersiwn derfynol y Datganiad Llywodraethu Blynyddol y bydd y Pwyllgor yn ei gymeradwyo ym mis Mehefin 2013.

**3. Beth yw'r Argymhellion?**

Fod y Pwyllgor yn ystyried y Fframwaith Llywodraethu Corfforaethol a'r Datganiad Llywodraethu Blynyddol drafft 2012 / 13, yn herio ac yn argymhell rhagor o waith neu welliannau os ystyrir eu bod yn angenrheidiol.

Mae tudalen hwn yn fwriadol wag





CYNGOR

*Sir Ddinbych*

**Denbighshire**

COUNTY COUNCIL

# **ANNUAL GOVERNANCE STATEMENT 2012-13**

# Why do we need an Annual Governance Statement?

---

- Denbighshire County Council is responsible for ensuring that it conducts its business in accordance with the law and proper standards, and that it safeguards and properly accounts for public money, using it economically, efficiently and effectively.
- In discharging this overall responsibility, we are responsible for putting in place proper arrangements for the governance of our affairs, operating effectively and managing risk. Good governance is essential to both the Council and the public. It supports the Council in making the right decisions, reduces the likelihood of things going wrong and protects it when problems do occur. It inspires confidence in the public that we are taking decisions for the right reasons, protecting service quality and spending public money wisely.
- We have a Code of Corporate Governance, which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government. This Annual Governance Statement explains how we have complied with the Code during 2012-13 and how we meet the requirements of the Accounts and Audit (Wales) Regulations 2005 in relation to the publication of a statement on internal control.

## What is good governance?

---

- Good governance is about how the Council ensures that it is doing the right things, in the right way, for the right people, at the right time, in an inclusive, open, honest and accountable way. It comprises our systems, processes, cultures and values, through which we account to, engage with and, where appropriate, lead our communities. It enables us to monitor whether those objectives have led to the delivery of appropriate, cost-effective services.
- The system of internal control is a significant part of that framework, designed to manage risk to a reasonable level. It is an on-going process to identify and prioritise the risks to achieving our priorities, policies, aims and objectives, to evaluate their likelihood and to manage them should they occur. However, the system of internal control cannot eliminate all risk and can only provide reasonable and not absolute assurance of effectiveness.
- Our governance framework has been in place and has been improved for the year ended 31 March 2013 and up to the date of the approval of the Statement of Accounts.
- Section 3 of this Annual Governance Statement provides an overview of our governance arrangements. We provide a detailed review in Appendix 1.

# Summary of our governance assurance arrangements

## Where do we need assurance?

- Delivery of corporate priorities
- Service performance and quality
- Financial planning and performance
- Partnership governance and effectiveness
- Project management and delivery
- Procurement processes
- Management and engagement of our staff
- Clarity of roles and responsibilities
- Decision making protocols
- Leadership effectiveness
- Standards of conduct and ethics
- Compliance with laws, regulations etc.
- Effectiveness of the scrutiny function
- Effectiveness of internal control
- Management of risks
- Training and development of elected members and staff
- Community engagement
- Openness and transparency

## What do we have in place?

- Corporate Plan
- Frameworks for measuring service and employee performance
- Effective financial management e.g. Annual Statement of Accounts, Medium-term Financial Plan, regular reporting of performance
- Customer feedback and complaints processes
- Partnership governance framework
- Project management methodology
- Corporate procurement strategy
- HR strategy, policies and procedures
- Council Constitution and democratic arrangements e.g. Corporate Governance Committee, Standards Committee, scrutiny function
- Scheme of delegation for decision making
- Specific job roles for CEO, S151 Officer and Monitoring Officer
- Member/officer protocols
- Terms and conditions for remuneration
- Officer and member codes of conduct
- Registers of interest/hospitality
- Anti-fraud and corruption policy and whistleblowing arrangements
- Financial Regulations
- Staff and member training
- Risk management framework
- Equalities framework
- Core Values
- Effective systems, processes and controls
- Effective methods for engaging employees, customers, stakeholders etc.

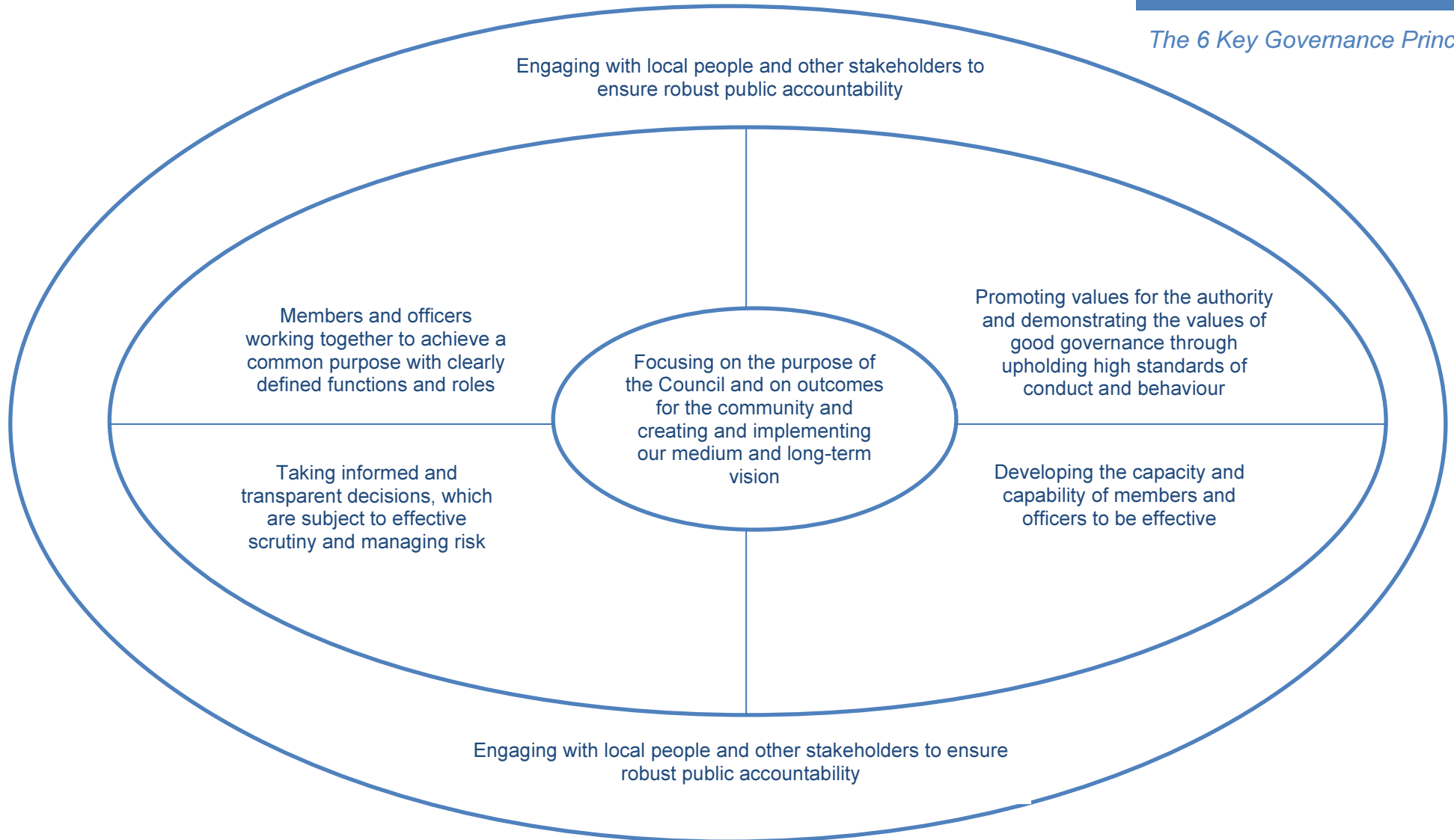
## Where can we get assurance?

- External auditor reviews and reports
- Internal Audit reviews and reports
- Internal audit planning linked to governance framework and risk
- Estyn reviews and reports
- CSSIW reviews and reports
- External consultant reports
- Self-assessments
- Peer reviews
- On-going review of governance
- Partnership boards
- Council's democratic arrangements e.g. scrutiny and 'audit' committees
- Staff surveys

# Key principles of our governance framework

*The 6 Key Governance Principles*

Tudalen 101



# Review of effectiveness of our governance framework

- The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework, including the system of internal control. We review our effectiveness on an on-going basis through our Governance Group and the outcomes of this are contained within Appendix 1, informed by the work of those managers with responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's Annual Report 2012/13, and by comments made by the external auditors and other review agencies and inspectorates.
- We also carry out an annual Corporate Self-assessment to support compliance with our statutory obligation to make arrangements to secure continuous improvement (as required under the Local Government (Wales) Measure 2009). This helps us to understand our strengths and weaknesses in relation to our key processes, such as strategic planning, performance management, workforce planning and financial management. In future, we are considering combining our governance and corporate self-assessments to provide a more efficient self-assessment process.

## How have we maintained, reviewed and improved our framework this year?

- **Our Internal Audit service has a comprehensive assurance plan that works alongside the governance framework and ensures that the Head of Internal Audit can provide an opinion on governance, risk and internal control as part of his annual report. Audit assurance can be High, Medium, Low or None. The overall audit assurance for 2012/13 is Medium.**
- We regularly review of our financial systems and have implemented a restructuring of our Management Accounting function to support services in the most efficient manner and bring a greater focus on value for money, compliance and efficiency within services. We have also commenced work on new Financial Regulations for the Council. Internal Audit reviews financial systems annually and has provided High and Medium assurance opinions.
- We regularly update our Corporate Risk Register with the Corporate Executive Team (CET). Internal Audit reviews how we manage the high inherent risks in the risk register and has provided High or Medium assurance opinions in all cases.

- We have implemented a separation of duties within risk management so that Internal Audit can now carry out an independent and objective review. We have also provided training for elected members to ensure that they understand risk management. The recent Internal Audit review of corporate risk management provided.....not reported yet (will included in the final version of the AGS)
- We have improved our performance reporting against our Corporate Plan to elected members including our Annual Performance Review. Internal Audit reviewed corporate performance management, giving a Medium assurance rating and all improvements have since been implemented.
- We regularly review and update of our Constitution to take account of changing circumstances.
- Scrutiny committees are organised around key themes to enable a more corporate approach, and have shown their strength through the successful delivery of working group objectives. We have welcomed a peer review of our scrutiny function and await the outcome but we identified some improvements in our self-assessment while preparing for this review, which we will implement.
- We have developed a Governance Group of senior officers and the Chair and Vice-Chair of Corporate Governance Committee to oversee the Corporate Governance Framework, its action plan and the development of this Annual Governance Statement. We have also widened consultation on the Statement to include our Senior Leadership Team and earlier and better informed consultation with the Corporate Governance Committee.
- Corporate Governance Committee receives regular reports on progress with implementing actions to improve our governance framework. The action plan shows good progress and will be continued into 2013/14 with additional actions from this year's Annual Governance Statement.
- We have developed a new tool to show where the Council gets its assurance in all key governance areas and have used it to develop the Annual Governance Statement, linking it with the Internal Audit assurance plan and annual corporate self-assessment.
- We act on Internal Audit, external audit and other review agencies reports, developing action plans for Scrutiny Committee monitoring. Corporate Governance Committee maintains an overview of these action plans and holds services to account if they do not act on these.

# Significant governance issues

- Last year’s Annual Governance Statement included one significant governance issue relating to information governance. We have taken steps to improve this area during the year, including reorganising and realigning the service, but a recent Internal Audit report on Data Protection and Freedom of Information showed that there is still a significant amount of work to do. We have therefore carried it forward as a significant issue this year.
- The significant governance issues in the table below, together with any less significant issues that we have identified in our review in Appendix 1 will be added to our Governance Assurance Framework Action Plan managed by the Council’s Governance Group and monitored by the Corporate Governance Committee.

Tudalen 104

Significant Governance Issue	Proposed Action	Timescale & Responsibility
Strategic HR needs to implement improvements following an adverse Internal Audit report.	Action plan included with Internal Audit report to be implemented.  Corporate Governance Committee will receive a progress update in July 2013.	Included in Action Plan  Head of Strategic HR 3 July 2013
We need to improve our information governance and implement improvement to our Data Protection and Freedom of Information arrangements following an adverse Internal Audit report.		



We propose over the coming year to take steps to address the above matters to enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

**Signed:** ..... **(Leader)**.....**2013**

**Signed:** ..... **(Chief Executive)** .....**2013**

# Appendix 1 - Review of governance assurance arrangements

Tudalen 106

Key Principle 1	Focusing on the purpose of the Council and on outcomes for the community and creating and implementing our medium and long term vision
<p><b>Our governance arrangements</b></p>	<ul style="list-style-type: none"> <li>• Our process for developing our new corporate priorities for 2012-17 was robust and inclusive, and we have systems in place to support their delivery and to ensure that we review them annually.</li> <li>• Our performance management framework helps us to translate our corporate priorities into the contribution expected from services and shows how we will monitor this.</li> <li>• We have a Medium Term Financial Plan and monitor and report regularly on our financial performance, producing an Annual Statement of Accounts. Our financial management arrangements support priorities and ensure financial health.               <ul style="list-style-type: none"> <li>• We monitor and report regularly on operational performance, producing an Annual Performance Review.                   <ul style="list-style-type: none"> <li>• All services undergo performance challenges during the year.</li> <li>• Our customer feedback and complaints framework is designed to feed into service improvement.</li> </ul> </li> </ul> </li> <li>• We are involved in, and lead on, a number of regional and sub-regional collaboration projects, and have developed proper governance arrangements for our collaboration activity. We are recognised as a leader in terms of developing the partnership agenda, with a joint Local Service Board and an integrated strategic partnership plan (The BIG Plan).               <ul style="list-style-type: none"> <li>• We have improved our management of programmes and projects following a full review of the project management methodology, PRINCE2 training, and the procurement of a project management system.</li> </ul> </li> <li>• Our human resources strategy and policies show how we manage our human resources and plan our future workforce.</li> </ul>
<p><b>Assurances received</b></p>	<ul style="list-style-type: none"> <li>• Wales Audit Office Improvement Assessment Letters</li> <li>• Internal Audit reports on services, including corporate performance management, partnerships, strategic HR and financial systems               <ul style="list-style-type: none"> <li>• Partnerships Scrutiny Committee and Senior Leadership Team review of partnership framework                   <ul style="list-style-type: none"> <li>• The BIG Plan</li> </ul> </li> </ul> </li> <li>• Various major partnerships, e.g. North Wales Procurement, Regional Food Waste, Regional School Improvement               <ul style="list-style-type: none"> <li>• Regular and year-end financial and performance reports to elected members</li> <li>• Wales Audit Office report on the Council's accounts and financial systems                   <ul style="list-style-type: none"> <li>• Service Performance Challenge report</li> </ul> </li> </ul> </li> </ul>

- Regular reports on complaints and other feedback to Performance Scrutiny and Corporate Governance Committees
  - Partnership Scrutiny Committee and some joint scrutiny committees receive regular reports on partnership work
    - Medium Term Financial Plan updates to Cabinet
- Various self-assessment reports, including, Corporate Self-Assessment, Social Services self-assessment, Estyn inspection self-assessment, service self-assessments
  - Corporate Partnership Register
- Corporate Project Register reported to CET regularly

### Improvement Areas

- We still have work to do to develop how we will deliver some of our corporate priorities.
- We need to improve co-ordination of the various self-assessments that we carry out.
- Within our financial planning, we need to develop a more strategic approach to the efficiency programme for the difficult years ahead.
- We are developing new service standards to improve customer service further.
- We still have work to do to improve how we manage customer complaints.
- The configuration of Denbighshire's strategic partnerships is not yet right and requires further work.
- We need to re-launch our partnership framework to make sure that everyone is aware of it and uses it.
- We are improving our procurement strategy, systems and processes to achieve more financial savings.
- We are strengthening the Service Performance Challenge process for 2013.
- We will continue our work to fully embed programme and project management into our culture.
- Strategic HR needs to implement improvements following an adverse Internal Audit report.

## Key Principle 2 Members and officers working together to achieve a common purpose with clearly defined functions and roles

### Our governance arrangements

- Our Constitution clearly sets out respective roles and responsibilities of the Cabinet and its individual members, particularly relating to governance. It includes our scheme of delegation for decision making.
  - We ensure separation within key roles, such as CEO, S151 Officer and Monitoring Officer.
- The role of the S151 Officer ensures that appropriate advice is given on all financial matters, that the Council keeps proper financial records and accounts, and maintains an effective system of internal financial control.
- The Monitoring Officer is responsible for ensuring that agreed procedures are followed and that all applicable statutes and regulations are complied with.
  - We have a member/officer protocol to ensure constructive working relationships.
- We have agreed terms and conditions for remuneration of elected members and officers and an effective structure for managing the process.
  - We have a performance management and appraisal process for officers.
- Our partnership framework requires partnerships to have clear objectives, clarity of roles and responsibilities, governance arrangements, funding arrangements, accountabilities and protocols for dispute resolution.

### Assurances received

- Constitution approved by County Council includes roles & responsibilities, key officer roles, member/officer protocol, remuneration scheme, scheme of delegation etc.
  - Cabinet reports on budget setting and monitoring of financial performance
    - Job descriptions outline the roles of key officers
  - Partnerships Scrutiny Committee and Senior Leadership Team review of partnership framework
    - Improvements made following the Internal Audit report on partnerships

### Improvement Areas

- We are developing a performance management framework for elected members.
- While we now have a partnership framework, we need to make sure that all current partnerships meet its requirements.

### Key Principle 3 Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour

#### Our governance arrangements

- We have codes of conduct for officers and elected members.
- Our member/office protocol ensures high standards of behaviour.
- We operate a register of interests and hospitality and elected members have the opportunity to declare interests at meetings.
  - Customers can use our feedback and complaints framework if they are not happy about conduct and behaviour.
    - We have a policy on anti-fraud and corruption.
- Our Corporate Governance Committee acts as an 'audit committee', complying with the Local Government (Wales) Measure.
  - We operate an independent and objective Standards Committee.
    - Financial Regulations outline key responsibilities in respect of conflicts of interest, prejudice, bias etc.
    - We have a set of core values for elected members and officers.
  - Our performance appraisal process includes an assessment of conduct and application of core values.
  - Our partnership framework includes a set of values against which decision making and actions can be judged.
- Our systems and processes are designed to comply with laws, regulations, internal policies and procedures and conform to appropriate ethical standards.

#### Assurances received

- Constitution approved by County Council includes codes of conduct, member/officer protocol, requirements for declarations of interest, Standards Committee role, Corporate Governance Committee terms of reference
  - Committee meeting agendas and minutes showing declarations of interest from elected members
- Regular reports on complaints and other feedback to Performance Scrutiny and Corporate Governance Committees
  - Head of Internal Audit review of Corporate Governance Committee terms of reference
  - Partnerships Scrutiny Committee and Senior Leadership Team review of partnership framework
    - Improvements made following the Internal Audit report on partnerships
  - Internal Audit Annual Report 2012/3 giving assurance on the system of internal control

#### Improvement Areas

- We need to update our anti-fraud and corruption policy.
- We are updating our Financial Regulations.
- We are undertaking a self-assessment to ensure that the Corporate Governance Committee operates effectively as an audit committee.

## Key Principle 4

## Taking informed and transparent decisions, which are subject to effective scrutiny and managing risk

## Our governance arrangements

- We have a robust scrutiny function to challenge decision-makers constructively, including those who work in partnership with us.
- Our Council, Cabinet and committee meetings are open and transparent. We advertise meetings in advance, have transparent decision-making processes, publish decisions and have robust criteria for considering confidential reports.
  - Elected members have the opportunity to declare interests at meetings.
    - We have codes of conduct for officers and elected members.
    - We operate a register of interests and hospitality.
  - Our 'audit committee' is independent of the Cabinet to allow it to act objectively.
- Customers can use our feedback and complaints framework if they are not happy about the way we make decisions.
- We present external and internal regulator reports to the relevant committee and act on issues raised in those reports.
  - We provided a comprehensive training programme for elected members following the last local elections.
- We have reviewed our committee reporting to provide more concise and clearer reports to our elected members to help decision making.
- We have processes in place to manage risk effectively and regularly update our Corporate Risk Register. We have provided separation of duties between co-ordination of risk management and the audit of risk management.
- We have an independent and effective internal audit service operating within professional auditing standards, providing a wide range of governance, risk, operational and financial assurance, including on partnerships.
  - We have whistleblowing arrangements for elected members, officers and contractors.
  - We have a robust system of internal control, both financially and operationally.
    - Our partnership framework requires each partnership to assess risks and outline how it will manage them.
- Our Monitoring Officer makes sure that the Council follows agreed procedures and complies with all applicable statutes and regulations.
- The Constitution and scheme of delegation clearly outline statutory obligations of elected members and officers who make decisions.

## Assurances received

- Agendas, reports and minutes of Council, Cabinet, scrutiny and other committees
- Council meetings, papers and decisions published on the Council's website and in libraries
  - Formal protocol for Part II reports
- Council's Constitution includes statutory obligations, codes of conduct, member/officer protocol, committee terms of reference etc.
- Regular reports on complaints and other feedback to Performance Scrutiny and Corporate Governance Committees
- Corporate Governance Committee and Performance Scrutiny minutes show consideration of internal and external regulator reports
  - Updated corporate risk register presented to Performance Scrutiny Committee in February 2013
  - Internal Audit Strategy 2012/13 and regular progress reports to Corporate Governance Committee
- Internal Audit Annual report 2012/13 giving a positive opinion on the system of governance, risk management and internal control
  - Internal Audit's Charter outlining its status and independence
- Improvements made following the Internal Audit report on partnerships
  - Internal Audit report on corporate risk management

## Improvement Areas

- We need to promote our scrutiny function among our stakeholders and provide further training for elected members. We will also implement any improvements arising from a recent peer review.
- We need to improve our information governance and implement improvement to our Data Protection and Freedom of Information arrangements following an adverse Internal Audit report.
- Our Corporate Self-assessment recognised some improvements needed in risk management and we will implement these and any additional issues arising from the recent Internal Audit review.
- We will update Internal Audit's Charter and carry out a self-assessment of the service to ensure that it complies with the new Public Service Internal Audit Standards.
- We are strengthening our research and intelligence functions to be more proactive in the way that we consider the external environment to support decision-making and strategic planning.
- We are updating our Whistleblowing policy.

**Key Principle 5      Developing the capacity and capability of members and officers to be effective**

<b>Our governance arrangements</b>	<ul style="list-style-type: none"> <li>• We are developing our elected members to have the skills, knowledge and experience to carry out their roles effectively.             <ul style="list-style-type: none"> <li>• New elected members received a comprehensive programme of training in the months following their election.</li> </ul> </li> <li>• We have made some improvements to workforce planning and the way we make use of our employees to achieve improvement.             <ul style="list-style-type: none"> <li>• We have improved the rate of officer performance appraisals completed.</li> <li>• We have a programme of corporate training in a variety of subjects.</li> </ul> </li> <li>• We encourage new ideas from inside and outside of the Council to improve our services and performance through community engagement, employee suggestion schemes, manager conferences, officer groups etc.</li> </ul>
<b>Assurances received</b>	<ul style="list-style-type: none"> <li>• Strategic HR reports to CET on officer appraisal completion rates</li> <li>• Cabinet Lead Member leading on elected member development project</li> <li>• Training programme and attendance records for elected member training following election             <ul style="list-style-type: none"> <li>• Community Engagement Plan</li> <li>• Middle Managers conferences held regularly                 <ul style="list-style-type: none"> <li>• Bright Ideas scheme</li> </ul> </li> <li>• Corporate training programme                 <ul style="list-style-type: none"> <li>• The Hwb</li> </ul> </li> <li>• Learning Hub on Intranet</li> </ul> </li> </ul>

**Improvement Areas**

- We need to do more to improve the flexibility of our workforce to enable us to use them in the areas of greatest need.
- We are developing a new training programme for elected members based on a needs assessment.
- There is still work to do to ensure that officer performance appraisals are completed at least once a year.



## Key Principle 6

## Engaging with local people and other stakeholders to ensure robust public accountability

### Our governance arrangements

- We have a scrutiny function that includes scrutiny of performance and of partnership arrangements.
- We have a Community Engagement Plan to ensure we take an active and planned approach to dialogue with the public.
  - Our customer feedback and complaints framework allows the opportunity for views to be shared on service delivery.
- We have a co-ordinated approach to internal and external communications and media activities to publicise our priorities and the action we will be taking to improve services for those who live in, work in or visit the county.
- Our Council, Cabinet and committee meetings are open and transparent. We advertise meetings in advance, have transparent decision-making processes, publish decisions and have robust criteria for considering confidential reports.
- We maintain strong working relationships with our external partners, including the joint Conwy & Denbighshire Local Service Board, and actively engage with stakeholders and local communities.
- We have played a leading role in the North Wales Public Sector Equality Network, which has produced six shared objectives with agreed action areas to drive forward equality work across the region.
- We report regularly our financial performance. Our Annual Statement of Accounts is open to the public for inspection as required by legislation and the final version is accessible on our website.
  - We report regularly on operational performance, producing an Annual Performance Review.
- We engage our employees through staff road shows, Excellence Denbighshire, staff surveys, CEO breakfast meetings, Staff Council etc.

### Assurances received

- Scrutiny committee agenda, reports, minutes etc.
- Partnership framework includes requirement for governance arrangements
  - Member Area Groups
  - Residents Survey 2011
    - Town Plans
  - Town & Community Council cluster groups
- Improvements made following the Internal Audit report on partnerships
- Regular reports on complaints and other feedback to Performance Scrutiny and Corporate Governance Committees
  - Communication Strategy

- Community Engagement Plan
- Agendas, reports and minutes of Council, Cabinet, Scrutiny and other committees
- Council meetings, papers and decisions published on the Council's website and in libraries
  - Formal protocol for Part II reports
  - Strategic Equalities Plan.
- Positive Wales Audit Office report on the Council's accounts and financial systems
- Regular financial and performance reports to Scrutiny committees and Cabinet
  - 'You Said, We Did' action plan following 2011 staff survey
    - Agendas and minutes of Staff Council
    - Denbighshire Volunteering Strategy
    - Excellence Denbighshire awards

#### **Improvement Areas**

- We need to make sure that our employees are fully aware of the requirements of equalities legislation.
- The Consultation & Engagement Strategy needs to become embedded in our service delivery.
- We will roll out the Denbighshire Volunteering Strategy.
- We need to further improve the way we engage with business groups.

**CIPFA/SOLACE Definition** Focusing on the purpose of the Council & on outcomes for the community & creating & implementing our medium & long term vision

**DCC Definition** We will be an excellent local authority providing high quality & efficient services to all our citizens & service users, which complements our long-term county vision.

	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We exercise strategic leadership by developing &amp; clearly communicating our Corporate Plan &amp; its intended improvement outcomes.</b>								
Corporate Plan clearly showing what the Council is aiming to achieve	Corporate Self-assessment	Corporate Plan 2012-17			County Council Oct 2012		WAO Annual Improvement Letter Jan 13	
Regularly review our vision for the local area and its implications for our governance arrangements		Corporate Plan 2012-17			County Council Oct 2012			
Processes for translating the Council's corporate priorities into the contribution expected from services & how this will be monitored		Corporate Plan Delivery document 2012-13				Corporate Performance Management Nov 2012		
Performance Management Framework to deliver the Corporate Plan & monitor performance against the Plan		Performance Management Framework		Performance Scrutiny Committee Oct 2012	Performance Scrutiny Committee Oct 2012	Corporate Performance Management Nov 2012		
Annual Statement of Accounts		Annual Statement of Accounts 2011-12			Corporate Governance Committee Sep 2012		External Auditors Report in Statement of Accounts	
Annual Performance Report		Annual Performance Report 2011-12		Performance Scrutiny Committee Oct 2012	Performance Scrutiny Committee Oct 2012	Corporate Performance Management Nov 2012		

	Management Controls			Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy	
<b>Service users receive a high quality of service, whether directly, in partnership, or by commissioning.</b>									
Service standards framework		WIP for Apr 2013 implementation							

Customer feedback & complaints framework		Various				Performance Scrutiny Committee Nov 2012				
Partnership Governance framework that includes measurement of service quality		Partnership Governance Toolkit & Register				Partnerships Scrutiny Committee Apr 2012	Partnership Governance Nov 2011			
Performance Management Framework to deliver the Corporate Plan & monitor performance against the Plan		Performance Management Framework			Performance Scrutiny Committee Oct 2012	Performance Scrutiny Committee Oct 2012	Corporate Performance Management Nov 2012			
Project management framework to deliver projects on time, to specification & within budget	CET reports on Project Register giving delivery confidence	Project Management Methodology & Register								
Procurement management framework, including measurement of service quality		Corporate Procurement Strategy 2009-12								

We make best use of our resources to ensure that taxpayers & service users receive excellent value for money.	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
Performance management framework		Performance Management Framework		Performance Scrutiny Committee Oct 2012	Performance Scrutiny Committee Oct 2012	Corporate Performance Management Nov 2012		
Medium Term Financial Plan & framework that includes ways to measure value for money		Medium Term Financial Plan 2011/14			Cabinet Dec 2012			
Method to measure the environmental impact of policies, plans & decisions								
HR Strategy & workforce planning		People Strategy 2011-14				Strategic HR Oct 12		

<b>CIPFA/SOLACE Definition</b>	<b>Members &amp; officers working together to achieve a common purpose with clearly defined functions &amp; roles</b>
<b>DCC Definition</b>	<b>Everyone involved in running the Council understands each other's roles &amp; responsibilities &amp; how, together, they will deliver Denbighshire's medium and long-term vision.</b>

	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We ensure effective leadership throughout the organisation &amp; are clear about executive &amp; non-executive functions &amp; the roles &amp; responsibilities of the scrutiny function.</b>		Constitution (Article 2)			County Council May 2012			
The Constitution clearly sets out respective roles & responsibilities of the Cabinet & its individual members, particularly relating to governance		Constitution (Article 2, Article 12 & Part 9)			County Council May 2012			
The Constitution clearly sets out respective roles & responsibilities of other elected members & senior officers		Constitution (Part 9)			County Council May 2012			
Scheme of Delegation for decision making		await staff survey results						
Effective leadership at elected member & senior officer level								

	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We have constructive working relationships between our elected members &amp; officers &amp; ensure that they carry out their responsibilities to a high standard.</b>		Constitution (Part 9)			County Council May 2012			
Regularly monitored & updated scheme of delegation within the Constitution, including a formal schedule of matters specifically reserved for collective decision of the Council		Constitution (Article 12)			County Council May 2012			
CEO responsible & accountable to the organisation for all aspects of operational management		Constitution (Part 5.3)			County Council May 2012			
Protocol to ensure that the Leader & CEO negotiate their respective roles early in the relationship & they maintain a shared understanding of roles & responsibilities		Constitution (Part 5.3)			County Council May 2012			
Member/Officer Protocol		Constitution (Article 12)			Cabinet Jan 2013			
S151 Officer responsible to the organisation for ensuring that appropriate advice is given on all financial matters, keeping proper financial records & accounts, & maintaining and effective system of internal financial control.		Constitution (Part 6)			County Council May 2012			
Terms & conditions for remuneration of elected members & officers & an effective structure for managing the process								

Monitoring Officer responsible to the organisation for ensuring that it follows agreed procedures & complies with all applicable statutes & regulations		Constitution (Article 12)			County Council May 2012			
Performance management & appraisal processes for elected members & officers		Appraisal process for officers in place. Development in progress for elected members						

We have clear relationships with our partners & the public so that we all know what to expect of each other.	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
Partnership Governance Framework that ensures that for each partnership there is: <ul style="list-style-type: none"> <li>- a clear statement of the partnership principles &amp; objectives</li> <li>- clarity of each partner's role within the partnership</li> <li>- a definition of roles of partnership board members</li> <li>- line management responsibilities for staff who support the partnership</li> <li>- a statement of funding sources for joint projects &amp; clear accountability for proper financial administration</li> <li>- a protocol for dispute resolution within the partnership</li> </ul>		Partnership Governance Toolkit			Partnerships Scrutiny Committee Apr 2012	Partnership Governance Nov 2011		

**CIPFA/SOLACE Definition** Promoting values for the authority & demonstrating the values of good governance through upholding high standards of conduct & behaviour

**DCC Definition** We have a team that can do the job well & whose behaviours are rooted in our core values of Pride, Unity, Respect & Integrity.

Our elected members & officers exercise leadership by behaving in ways that exemplify high standards of conduct & effective governance.	Management Controls		Other Control & Compliance Processes				Independent Assurance	
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
Codes of conduct for elected members & officers that form part of induction training & are regularly communicated		Constitution (Parts 5.1 & 5.2)			County Council May 2012			
Leadership sets a tone for the organisation by creating a climate of openness, support & respect		await staff survey results						
Member/Officer Protocol		Constitution (Part 5.3)			County Council May 2012			
Register of financial interests & hospitality for officers		Hospitality Register & Register of Interests						
Process for elected members to declare interests generally & in relation to specific issues &/or reports		All committee meeting agendas			All committee meeting agendas			
Customer feedback & complaints framework		Various			Performance Scrutiny Committee Nov 2012			
Anti-fraud & corruption policy		Policy for the Prevention & detection of Fraud & Corruption						
Standing Orders outline elected member responsibilities in respect of conflicts of interest, prejudice, bias etc.		Constitution (Part 4.1)			County Council May 2012			
Governance arrangements comply with the requirements of CIPFA's <i>Statement of the Role of the Head of Internal Audit (2010)</i>								
Financial management arrangements conform with the governance requirements of the CIPFA <i>Statement on the Role of the Chief Financial Officer in Local Government (2010)</i>								

Audit Committee' undertaking core functions as outlined in CIPFA's <i>Audit Committees: Practical Guidance for Local Authorities</i>		Constitution (Part 3)				County Council May 2012			
Effective & impartial Standards Committee		Constitution (Article 9)				County Council May 2012			
Financial Regulations outline officer responsibilities in respect of conflicts of interest, prejudice, bias etc.		Constitution (Part 4.6)				County Council May 2012			
Performance appraisal process includes assessment of conduct		Performance Management Competency Framework							

	Management Controls			Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy	
<b>We have effective organisational values.</b>									
Core Values for elected members & officers that form part of induction training & are regularly communicated with elected members, officers, the community & partners		Performance Management Competency Framework							
Performance appraisal process includes assessment of application of Core Values									
Core Values act as a guide for decision making & as a basis for developing positive & trusting relationships within the organisation									
Partnership Governance Framework that includes a set of values against which decision making and actions can be judged		Partnership Governance Toolkit			Partnerships Scrutiny Committee Apr 2012	Partnership Governance Nov 2011			
Effective operation of systems & processes that are designed to comply with laws, regulations, internal policies & procedures & conform with appropriate ethical standards					Corporate Governance Committee Jul 2012	IA Annual Report 2011/12			



**CIPFA/SOLACE Definition** Taking informed & transparent decisions, which are subject to effective scrutiny & managing risk

**DCC Definition** Our governance & scrutiny functions are part of our Strong Governance & Leadership Improvement theme

	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We are rigorous &amp; transparent about how we make decisions &amp; listen &amp; act on the outcome of constructive scrutiny.</b>								
An effective scrutiny function, supported by evidence & data analysis, to challenge decision-makers constructively, including those who work in partnership with the Council	Corporate self-assessment							await outcome of peer review
Decision making protocol, including documenting of evidence for decisions		Constitution (Part 9)			County Council May 2012			
Robust criteria for Part II reports		Criteria report						
Comprehensive & published record of decisions made, including rationale and considerations on which decisions are based		Council Intranet & website						
Process for elected members to declare interests generally & in relation to specific issues &/or reports		All committee meeting agendas			All committee meeting agendas			
Codes of conduct for elected members & officers that form part of induction training & are regularly communicated		Constitution			County Council May 2012			
Register of financial interests & hospitality for officers		Register of hospitality and interests						
Effective 'audit committee', independent of the executive & scrutiny functions, with specific terms of reference & appropriately experience & trained membership		Not yet measured effectiveness						
Customer feedback & complaints framework				Performance Scrutiny Committee Nov 12	Performance Scrutiny Committee Nov 12			
Clear & transparent Freedom of Information arrangements					Corporate Governance Committee Feb 13	Data Protection & Freedom of Information Report Nov 12		
Clear & accessible advertisement of 'public' meetings		Website & libraries						

Arrangements to consider reports of external regulators at the relevant management & elected member levels & monitor action plans arising from regulator reviews									Various				
<p><b>We have good-quality information, advice &amp; support to ensure that we deliver services effectively &amp; that these are what the community wants/needs.</b></p> <p>Elected member induction training programme</p> <p>Training for committee chairs</p> <p>Officers provide clear, concise but comprehensive reports &amp; advice for elected members to make decisions, that clearly explains the implications of the decision</p> <p>Provision &amp; recording of proper professional advice on matters that have legal or financial implications well in advance of decision making</p> <p>Policies to govern the management and secure handling, storage, disposal and sharing of information assets</p> <p>Information management framework that ensures secure handling, storage, disposal &amp; sharing of information assets</p>	Management Controls		Other Control & Compliance Processes				Independent Assurance						
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy					
		Training programme											
		CET Oct 12				Corporate Governance Committee Feb 13	Data Protection & Freedom of Information Report Nov 12						
<p><b>We have an effective risk management system.</b></p> <p>Risk management embedded into the culture of the organisation, with elected members &amp; managers at all levels recognising that risk management is part of their role.</p> <p>Risk management framework that includes regularly updated corporate &amp; service risk registers</p> <p>Robust system of internal control, financially &amp; operationally</p>	Management Controls		Other Control & Compliance Processes				Independent Assurance						
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy					
		Risk management guidance on Intranet	Corporate & Service Risk Registers				await outcome of IA report						
					Performance Scrutiny Committee Feb 13	Internal Audit Annual Report 2012/13	await outcome of IA report				External Auditors Report in Statement of Accounts		

Independent & objective internal audit service providing assurance across the whole range of Council services, including partnerships		Internal Audit Charter					Internal Audit Strategy 2012/13		
Effective whistleblowing arrangements published & easily accessible for elected members, officers & contractors		SLT Feb 13							
Partnership Governance Framework that ensures that for each partnership there is an assessment of risks & evidence of how these will be & are being managed		Partnership Governance Toolkit & Register				Partnerships Scrutiny Committee Apr 2012	Partnership Governance Nov 11		
<b>We use our legal powers to the full benefit of the citizens &amp; communities in our area.</b>	Monitoring Officer responsible to the organisation for ensuring that it follows agreed procedures & complies with all applicable statutes & regulations	Management Controls		Other Control & Compliance Processes			Independent Assurance		
		Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
			Role outlined in Constitution			County Council May 2012			
The Constitution & scheme of delegation clearly outline statutory obligations of elected members & officers who make decisions			Constitution (Part 9)			County Council May 2012			
Arrangements to monitor, review and communicate changes in laws or statutory regulations									

<b>CIPFA/SOLACE Definition</b>	<b>Developing the capacity &amp; capability of members &amp; officers to be effective</b>
--------------------------------	---

<b>DCC Definition</b>	<b>We support, train &amp; develop our elected members &amp; staff to maintain an adaptable, skilled &amp; flexible workforce, to meet future challenges &amp; adapt to new priorities</b>
-----------------------	--

	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
Our elected members & officers have the skills, knowledge, experience & resources they need to perform well in their roles.		Training programme Being developed						
Elected member & officer induction programmes								
Elected member needs assessment & training programme								
Officer appraisal process, resulting in training & development plans		Appraisal process for officers						
Corporate training programme for officers		Training programme on Intranet						

	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We develop the capability of those people with governance responsibilities &amp; evaluate their performance, as individuals &amp; as a group.</b>		Being developed						
Elected member needs assessment & training programme that includes:								
- ability to scrutinise & challenge								
- ability to recognise when outside advice is needed								
- acting as an ambassador for the community								
- leadership & influencing skills								
Performance management framework for Cabinet as a whole & individual Lead Members		Being developed						
Assessment of 'audit committee' effectiveness		In progress						

	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We encourage new talent for the organisation so that we can make best use of individuals' skills &amp; resources in balancing continuity &amp; renewal.</b>		Community Engagement Plan						
Community Engagement Plan that includes area and/or stakeholder forums								

Partnership Governance Framework		Partnership Governance Toolkit & Register						Partnership Governance Nov 11		
Workforce development & arrangements for developing emerging talent		Workforce Development Plan								
Middle Managers conferences		Agendas and presentations for Middle Manager Conferences								
Officer appraisal process, resulting in training & development plans		Appraisal process for officers								
Corporate training programme for officers		Training programme on Intranet								
Bright Ideas suggestion scheme to encourage innovation		Bright Ideas on Intranet								

**CIPFA/SOLACE Engaging with local people & other stakeholders to ensure robust public accountability**

**DCC Definition We engage with local people and other stakeholders to ensure robust public accountability**

	Management Controls		Other Control & Compliance Processes				Independent Assurance	
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We exercise leadership through a robust scrutiny function that effectively engages local people &amp; all local institutional stakeholders, including partnerships, &amp; develops constructive accountability relationships.</b>		Corporate Self-assessment						Awaiting peer review outcome
Robust scrutiny function, including scrutiny of partnerships		In progress						
Assessment of 'audit committee' effectiveness		Partnership Governance Toolkit & Register			Various	Partnership Governance Nov 11		
Partnership Governance Framework								
Annual reports to Council on scrutiny & 'audit' committee activity								

	Management Controls		Other Control & Compliance Processes				Independent Assurance	
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We take an active &amp; planned approach to dialogue with, and accountability to the public to ensure effective &amp; appropriate service delivery, whether directly, in partnership or by commissioning.</b>					Communities Scrutiny Committee Oct 12			
Community Engagement Plan that includes area and/or stakeholder forums								
Consultation strategy for service delivery								
Customer feedback & complaints framework		Various			Performance Scrutiny Committee Nov 2012			
Partnership Governance Framework		Partnership Governance Toolkit & Register				Partnership Governance Nov 11		
Communication Strategy		Communication Strategy on Intranet						
Clear & accessible advertisement of 'public' meetings		Advertised on website & in libraries						

Robust criteria for Part II reports		Criteria report													
Residents' survey															
Equalities Framework		Strategic Equalities Framework on Website											Staff Survey Mar 2013		
Corporate Plan	Corporate Self-assessment	Corporate Plan 2012-17							County Council Oct 2012					WAO Annual Improvement Letter Jan 13	
Annual Statement of Accounts		Annual Statement of Accounts 2011-12							Corporate Governance Committee Sep 2012					External Auditors Report in Statement of Accounts	
Annual Performance Report		Annual Performance Report 2011-12							Performance Scrutiny Committee Oct 2012				Corporate Performance Management Nov 2012		

	Management Controls		Other Control & Compliance Processes			Independent Assurance		
	Self-Assessment	Other Report / Evidence	Risk Management	Performance Management	Member Scrutiny	Internal Audit	External Regulatory	Consultancy
<b>We make best use of human resources by taking an active &amp; planned approach to meet our responsibility to our staff.</b>								
HR Strategy & workforce planning		HR Strategy & workforce Planning document					Strategic HR Oct 12	
Workforce engagement framework								
Staff road shows		CEO Leader roadshows in 2012/3						
Staff surveys		HR Staff survey Feb 13						
CEO breakfast meetings		CEO Breakfast meetings in 2012/3						
Staff Council		Staff council meeting agendas and minutes						

Mae tudalen hwn yn fwriadol wag





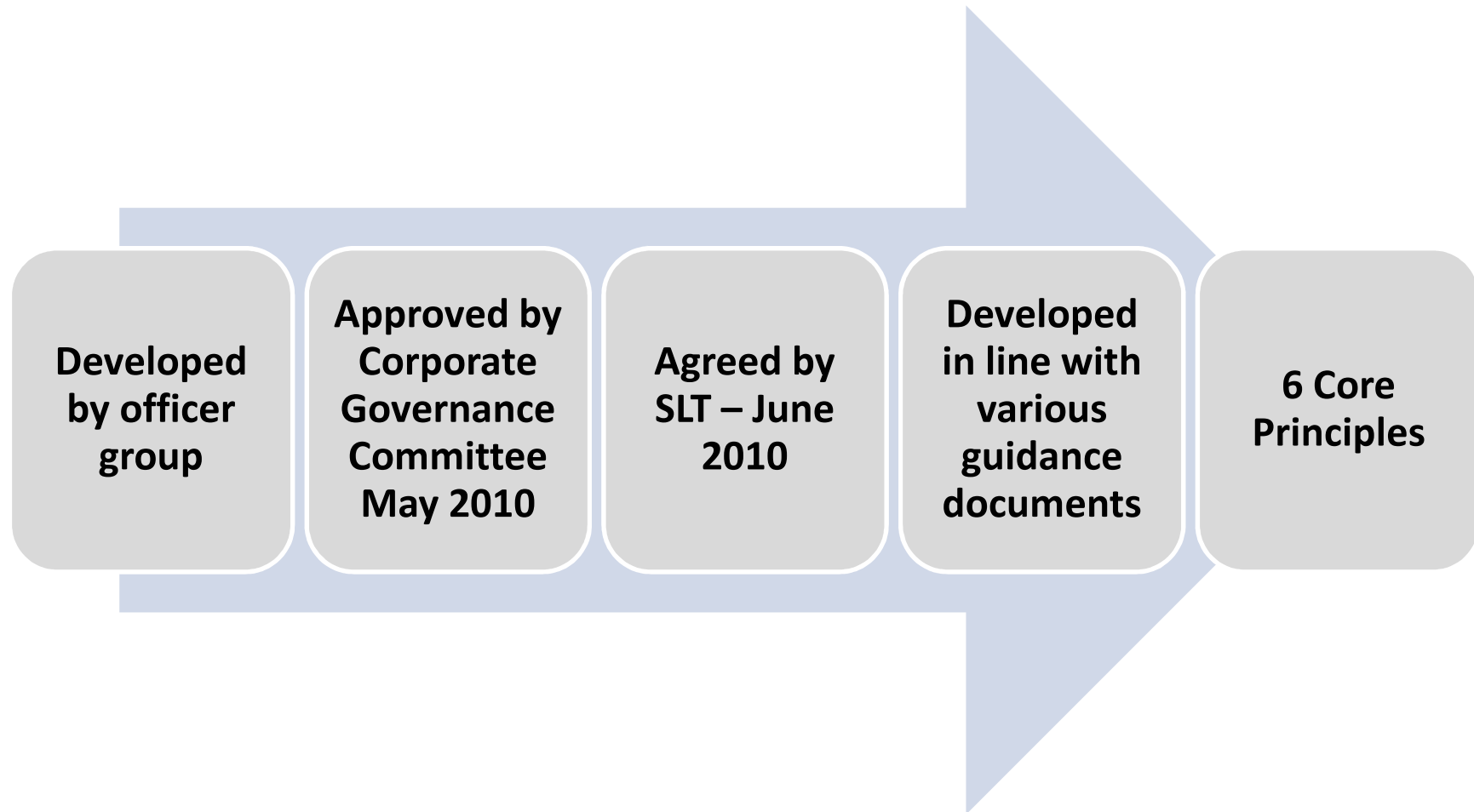
# **Corporate Governance Framework**

**Presentation to Corporate  
Governance Committee**

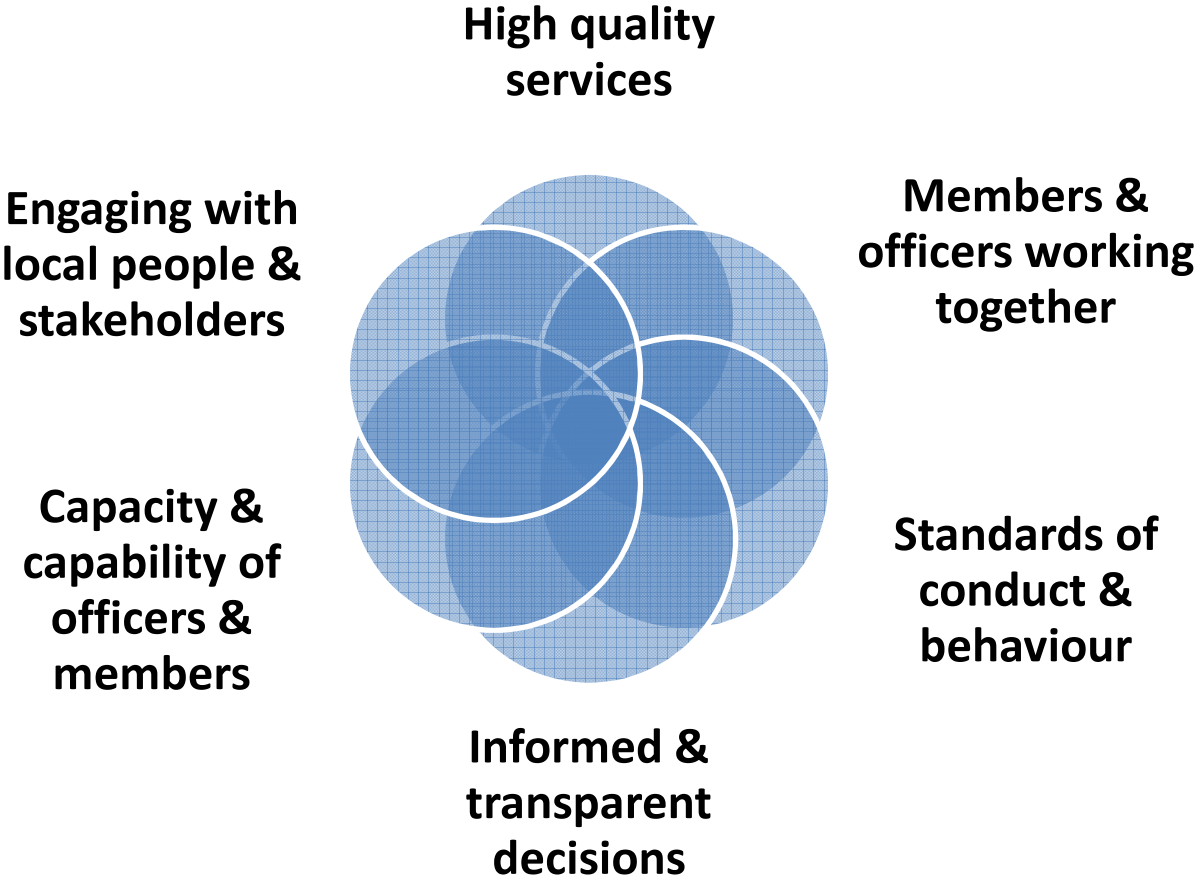
**April 2013**

# Code of Corporate Governance

Tudalen 130



# 6 Principles



# Gathering Evidence



# Governance Group

**Jason McLellan**

**Gwyneth Kensler**

**Ivan Butler**

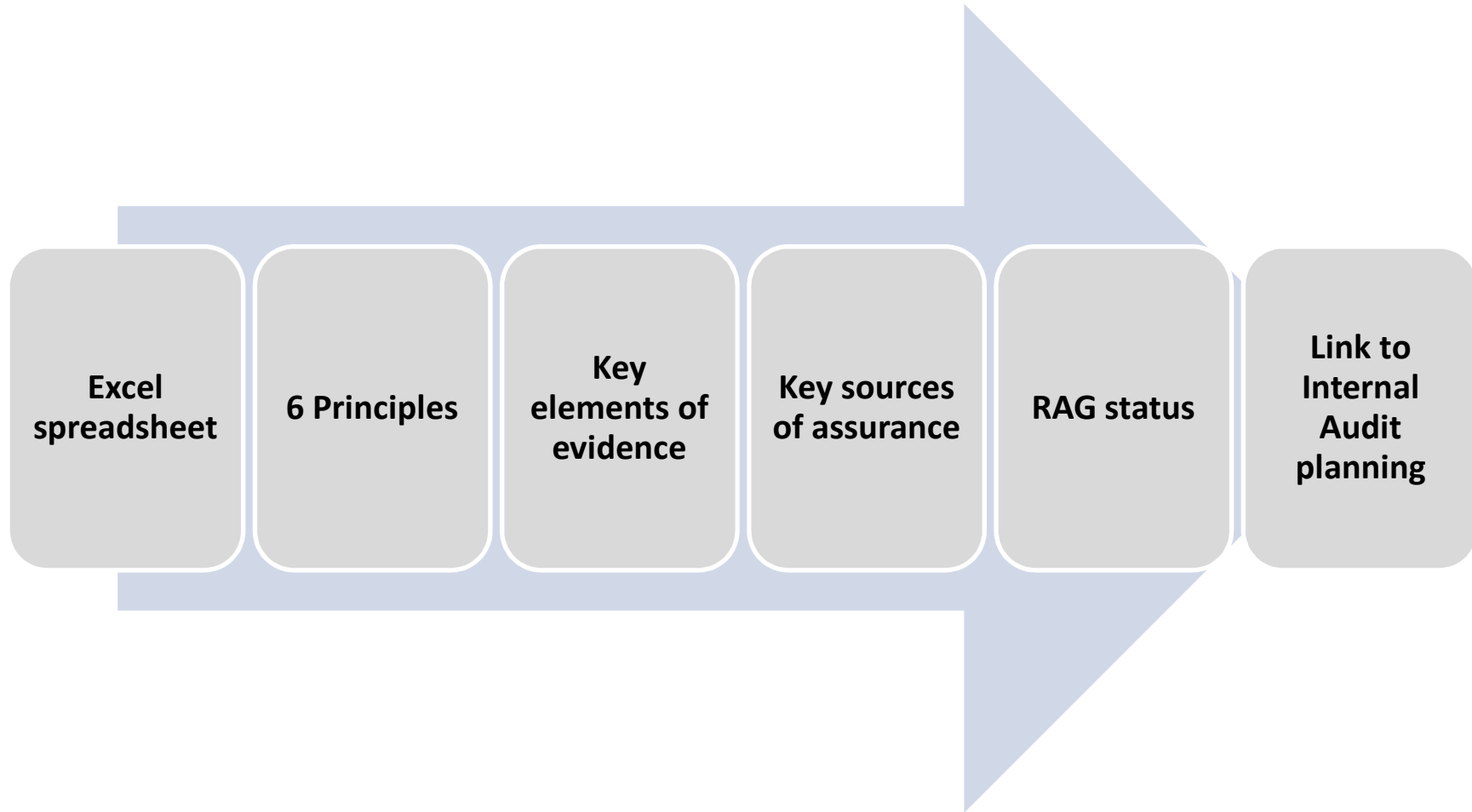
**Paul McGrady**

**Alan Smith**

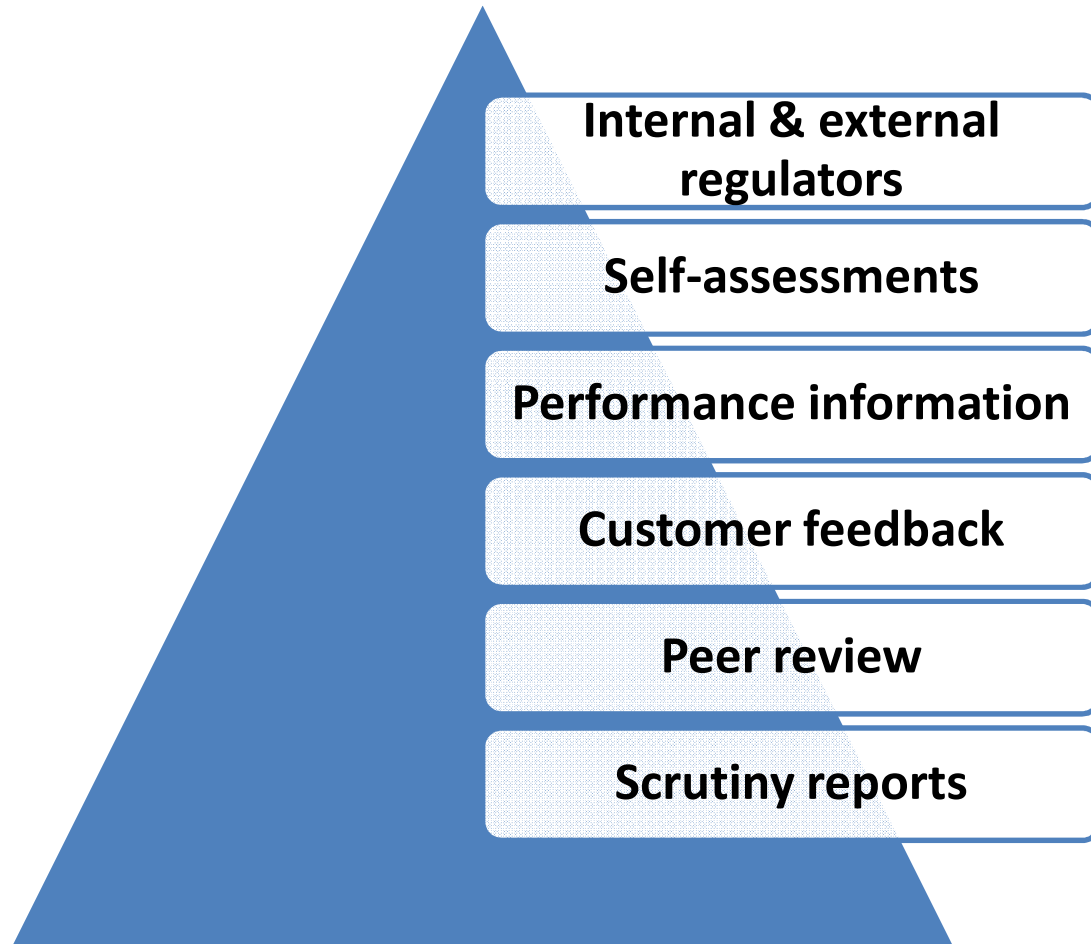
**Gary Williams**

# Governance Framework

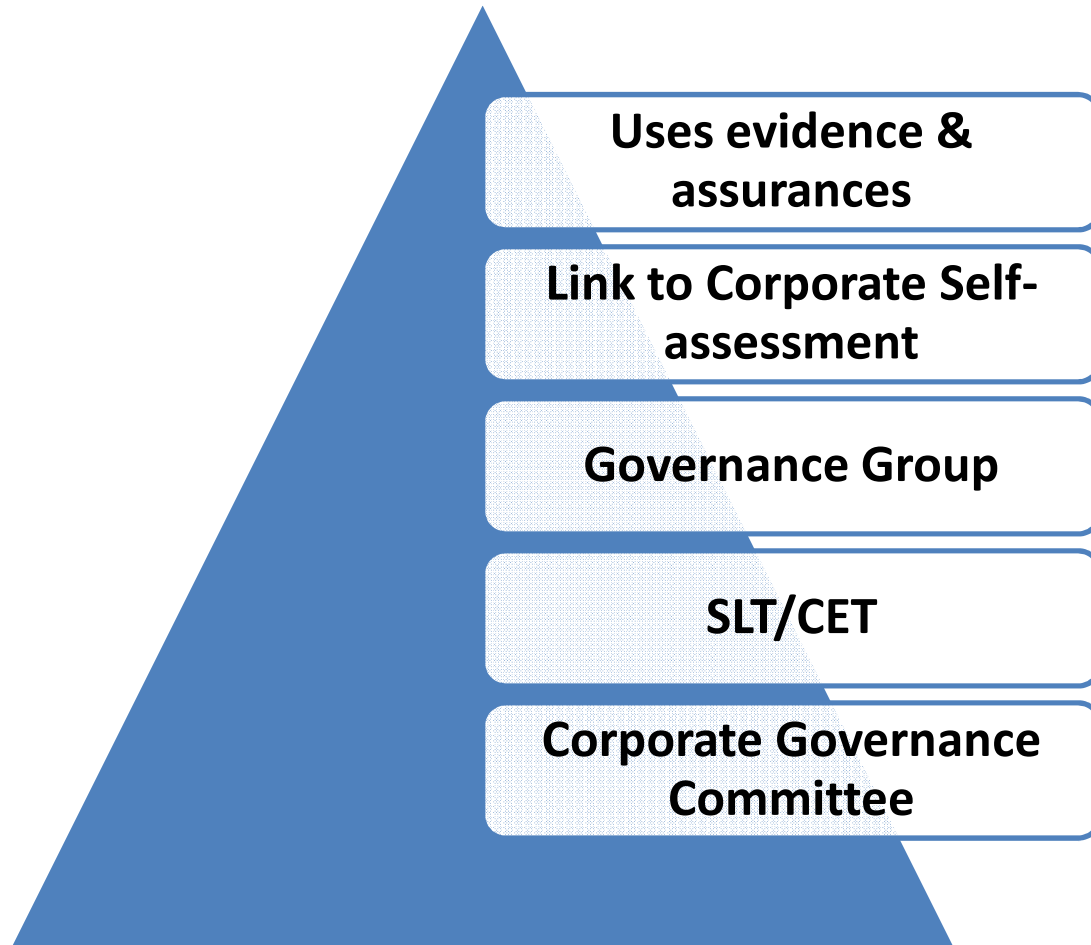
Tudalén 134



# Assurance Sources - Examples



# Self-assessment





# Annual Governance Statement



Mae tudalen hwn yn fwriadol wag

**Adroddiad i:** Y Pwyllgor Llywodraethu Corfforaethol

**Dyddiad y Cyfarfod:** 10 Ebrill 2013

**Awdur yr Adroddiad:** Pennaeth y Gwasanaethau Archwilio Mewnol

**Teitl:** Strategaeth Archwilio Mewnol 2013 / 14

---

## **1. Ynghylch beth mae'r adroddiad?**

Mae'r adroddiad hwn yn cyflwyno Strategaeth Archwilio Mewnol ar gyfer 2013 / 14. Adroddiad byr yw hwn gan fod yr holl wybodaeth gefndir angenrheidiol yn nogfen y Strategaeth ei hunan.

Mae un pwynt allweddol i'w bwysleisio ar Dudalen 3 o'r Strategaeth sy'n egluro y gellir gofyn i ni barhau â'n gwaith gyda Chyfoeth Naturiol Cymru (ein contract gyda'r Cyngor Cefn Gwlad Cymru o'r blaen). Os digwydd hyn, byddaf yn cynhyrchu Strategaeth ddiwygiedig i'r Pwyllgor ei hystyried.

## **2. Beth yw'r rheswm dros wneud yr adroddiad hwn?**

Mae cylch gorchwyl y Pwyllgor Llywodraethu Corfforaethol yn cynnwys cymeradwyo cynllun gwaith Archwilio Mewnol.

## **3. Beth yw'r Argymhellion?**

Bod y Pwyllgor yn cymeradwyo Strategaeth Archwilio Mewnol ar gyfrer 2013 / 14.

Mae tudalen hwn yn fwriadol wag



# **Internal Audit Strategy 2013-14**

**Ivan Butler MBA, CMIIA  
Head of Internal Audit Services**

**March 2013**

# Contents

---

- Background to the Service .....1
- Service Delivery.....2
- Capacity & Audit Needs Assessment.....3
- Performance .....4
- The Internal Audit Planning Process .....5
- Internal Audit Assurance Plan 2013/14 .....6

# Background to the Service

---

- The Internal Audit Service is an independent internal team that provides assurance and advice to all levels of management and elected members on the quality of operations within the Council. We particularly focus on governance, risk management, performance, efficiency and operational and financial control.
- We also provide internal audit services to Countryside Council for Wales (CCW) and North Wales Police (NWP). This Strategy refers primarily to the service provided to Denbighshire County Council.
- Our team is very proactive and innovative, constantly aiming to improve. We have a customer-focused approach to audit planning, project scoping and service delivery, involving elected members, senior management and operational staff.
- Our Internal Audit Assurance Plan links closely to the Council's Governance Assurance Framework, taking account of other assurances that the Council may receive, internal or external, to prevent duplication and co-ordinate regulatory work. It also takes account of discussions with senior management.
- Our work provides a risk-based approach that allows the Head of Internal Audit to form and evidence his opinion on the control environment to support the Council's Annual Governance Statement.

## Our main objectives are to...

---

- provide independent assurance and advice to management and elected members on risk management, governance and internal control;
- develop and promote our role to make a significant contribution to the Council's priority to modernise and deliver efficiencies and improve services for our customers; and
- add value in all areas of our work, providing excellent service to our customers.

# Service Delivery

- The following provides an overview of how we plan to spend our time during 2013/14. It shows how we will use our time to gather the necessary evidence to form our overall audit opinion and provide the necessary levels of assurance for the Annual Governance Statement. The Internal Audit Assurance Plan on pages 6-14 provides more detail.

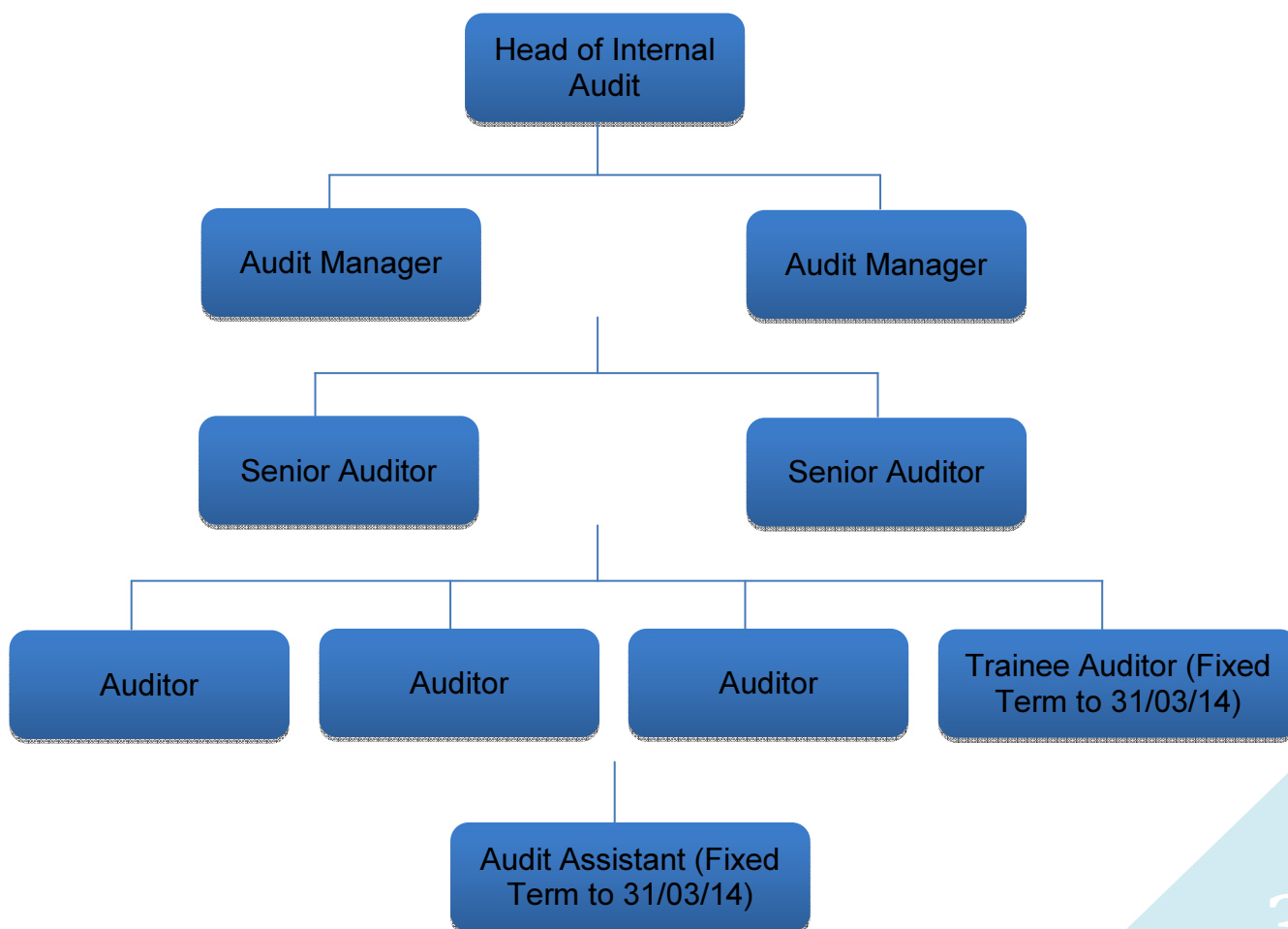
## Assurance Strategy 2013/14

ESSENTIAL ASSURANCE (24%)		
Financial Assurance	99 days	<ul style="list-style-type: none"> <li>Financial systems</li> <li>Education grants</li> </ul>
Grants & Other Certification	60 days	<ul style="list-style-type: none"> <li>Carbon reduction</li> </ul>
Corporate Governance Assurance	349 days	<ul style="list-style-type: none"> <li>Review for Corporate Governance Framework</li> </ul>
High Corporate Risks	12 days	<ul style="list-style-type: none"> <li>High risks in Corporate Risk Register</li> </ul>
RISK-BASED ASSURANCE (28%)		
Corporate Projects	120 days	<ul style="list-style-type: none"> <li>Cross-cutting projects</li> </ul>
Service Operational Assurance	470 days	<ul style="list-style-type: none"> <li>Service reviews agreed with services</li> </ul>
EXTERNAL CONTRACTS (14%)		
Countryside Council for Wales	30 days	<ul style="list-style-type: none"> <li>Contract ends 31 July 2013</li> </ul>
North Wales Police	225 days	<ul style="list-style-type: none"> <li>Contract ends 31 March 2014</li> </ul>
School Funds	40 days	<ul style="list-style-type: none"> <li>On request</li> </ul>
CONTINGENCIES (11%)		
Project Follow Up Work	25 days	<ul style="list-style-type: none"> <li>Action plan follow up</li> </ul>
Special Investigations & Fraud Prevention	50 days	<ul style="list-style-type: none"> <li>Reactive &amp; proactive fraud work</li> <li>Committee work</li> </ul>
Consultancy & Corporate Work	140 days	<ul style="list-style-type: none"> <li>Guidance &amp; advice</li> <li>Research &amp; horizon scanning</li> </ul>
IA Collaboration	20 days	<ul style="list-style-type: none"> <li>Internal Audit collaboration work</li> </ul>
IA SUPPORT (23%)		
IA Management & Admin	400 days	<ul style="list-style-type: none"> <li>Management &amp; training of IA team</li> </ul>
IA Training & Development	100 days	



# Capacity & Audit Needs Assessment

- We will have 2,140 days available in 2013/14, excluding leave and bank holidays. Our draft Audit Needs Assessment shows that we would need over 2,500 days to cover all the necessary areas (red and amber risks), leaving a needs gap of nearly 400 days, equivalent to two auditors. The Assurance Plan is risk-based, so includes those areas from the Audit Needs Assessment that have the highest audit risk score to fit within the available 2,140 days.
- Our budget is mainly employee based (90%), and is subsidised by income earned through our external contracts. However, the CCW contract ends on 31 July 2013, as there is to be a merger between CCW, the Forestry Commission Wales and Environment Agency Wales to become Natural Resources Wales (NRW).
- The new NRW Head of Internal Audit has suggested that we may be asked to continue to provide an internal audit service for a temporary period during NRW's transition stage. This will significantly affect this Strategy and will need a realignment of our resources and development of a new Strategy document.
- Our NWP contract ends on 31 March 2014 and the future internal audit requirements following the election of the Police & Crime Commissioner are unknown, but we will be looking to work in partnership with NWP.
- The service structure below has all posts currently filled. Two posts are on fixed term contracts to coincide with the ending of our external contracts.



# Performance

- To measure how well we deliver our essential audit work and a customer-focused service, we use following performance measures:

Assurance Measures	Target
Complete financial assurance reviews	100%
Complete grants & other certification assurance	100%
Complete corporate governance assurance reviews	100%
Complete high corporate risk reviews	100%
Customer Service Standards	Target
We will contact you at least 2 weeks in advance to arrange a suitable date for our visit.	100%
We will discuss, agree & send you the Internal Audit Project Scoping Document before we commence work.	100%
At the conclusion of our work, we will hold a closing meeting with all relevant people to discuss the outcome of our work, and then send you a draft report within 10 working days of that meeting.	90%
Once we have agreed the draft report and any actions plan with you, we will send you the final audit report within 5 working days.	90%
We will seek feedback on the review and our service and respond to you with 10 working days explaining any improvements made to our service or, if we have taken no action, explaining the reason.	100%

# The Internal Audit Planning Process

---

- We use a risk-based approach to our audit planning and project work, taking account of the need to provide assurance in key governance areas. The Head of Internal Audit produces an Annual Report to the Corporate Governance Committee that includes an opinion on the Council's corporate governance and risk management arrangements and highlights any key risk areas that require attention. Our risk-based approach and wide-ranging coverage allows us to make a significant contribution to the Council's Corporate Governance Framework and development of its Annual Governance Statement.
- The following Assurance Plan 2013/14 results from an Audit Needs Assessment, adjusted to take account of the internal audit resources available during the year. The days shown against each review area are estimates at this stage and we will agree them when we discuss and finalise the scope of work with the relevant managers. In some instances, we will only be reviewing a specific risk rather than a whole service, which is why some areas of work only show minimal audit days.

# Internal Audit Assurance Plan 2013/14

Area of Review	Audit Days	Draft Scope of Work	Reason for Review
<b>Financial Assurance – 99 days (4%)</b>			
Financial systems – Rhyl based	48	<ul style="list-style-type: none"> <li>•Debtors</li> <li>•Revenues</li> <li>•Benefits</li> <li>•Housing rents</li> </ul>	<ul style="list-style-type: none"> <li>•Annual assurance for S151 Officer</li> <li>•High financial impact</li> <li>•High customer impact</li> <li>•AGS evidence of financial controls</li> </ul>
Financial systems – Ruthin based	51	<ul style="list-style-type: none"> <li>•Payroll</li> <li>•Creditor payments</li> <li>•Treasury management</li> <li>•Bank reconciliation</li> </ul>	<ul style="list-style-type: none"> <li>•Annual assurance for S151 Officer</li> <li>•High financial impact</li> <li>•High customer impact</li> <li>•AGS evidence of financial controls</li> </ul>
<b>Grant &amp; Other Certification Assurance – 60 days (3%)</b>			
Carbon Reduction Commitment (CRC)	5	<ul style="list-style-type: none"> <li>•Follow up of 2012/13 review and action plan</li> </ul>	<ul style="list-style-type: none"> <li>•Annual audit required for CRC compliance</li> </ul>
Welsh Government (WG) Education Grant certification	20	<ul style="list-style-type: none"> <li>•Various WG education grants as required</li> </ul>	<ul style="list-style-type: none"> <li>•WG requirement for confirmation of grant condition compliance</li> </ul>
WG 6 <sup>th</sup> Form Funding – Denbigh High School	15	<ul style="list-style-type: none"> <li>•Review of governance, financial &amp; operational management</li> </ul>	<ul style="list-style-type: none"> <li>•WG requirement for confirmation of funding condition compliance</li> </ul>
WG 6 <sup>th</sup> Form Funding – Ysgol Brynhyfryd, Ruthin	15	<ul style="list-style-type: none"> <li>•Review of governance, financial &amp; operational management</li> </ul>	<ul style="list-style-type: none"> <li>•WG requirement for confirmation of funding condition compliance</li> </ul>
WG Student Finance certification	5	<ul style="list-style-type: none"> <li>•Overview of processes in accordance with WG guidance, particularly to prevent and detect fraud</li> </ul>	<ul style="list-style-type: none"> <li>•WG requirement for confirmation of funding condition compliance</li> </ul>

Total 148

Area of Review	Audit Days	Draft Scope of Work	Reason for Review
<b>Corporate Governance Assurance – 349 days (16%)</b>			
Strategic arrangements for monitoring and assuring delivery of the Corporate Plan	5	<ul style="list-style-type: none"> <li>•Performance management</li> <li>•Service planning</li> </ul>	<ul style="list-style-type: none"> <li>•Annual Governance Statement evidence</li> <li>•Assurance of delivery of corporate priorities</li> </ul>
Reviews in corporate priority areas	115	<ul style="list-style-type: none"> <li>•Various projects within services to ensure delivery of corporate priorities</li> </ul>	<ul style="list-style-type: none"> <li>•Annual Governance Statement evidence</li> <li>•Assurance of delivery of corporate priorities</li> </ul>
Contingency for efficiency & modernising reviews e.g. process reviews	44	<ul style="list-style-type: none"> <li>•Review of flexible working</li> <li>•Reviews in Planning &amp; Public Protection</li> <li>•Other reviews on request</li> </ul>	<ul style="list-style-type: none"> <li>•Added value to services</li> <li>•Financial efficiencies</li> <li>•Modernising the Council</li> </ul>
Partnerships & collaboration	20	<ul style="list-style-type: none"> <li>•Review sample of partnership/collaboration arrangements e.g. governance, risk management, effectiveness</li> </ul>	<ul style="list-style-type: none"> <li>•AGS evidence</li> </ul>
Project management	30	<ul style="list-style-type: none"> <li>•Review of a sample of high-risk projects</li> <li>•Ensure projects well-managed &amp; comply with corporate methodology</li> </ul>	<ul style="list-style-type: none"> <li>•High financial impact</li> <li>•AGS evidence</li> </ul>
Procurement	20	<ul style="list-style-type: none"> <li>•Review compliance with legislation, procurement strategy and Council procedures</li> </ul>	<ul style="list-style-type: none"> <li>•High financial impact</li> <li>•AGS evidence</li> </ul>
Management of human resources	50	<ul style="list-style-type: none"> <li>•Discipline &amp; difficult situations</li> <li>•Cessation of employment</li> <li>•Agency/relief staff</li> </ul>	<ul style="list-style-type: none"> <li>•AGS evidence</li> </ul>
Constitutional arrangements	15	<ul style="list-style-type: none"> <li>•Roles &amp; responsibilities of elected members &amp; senior officers</li> <li>•Scheme of delegation for decision making</li> <li>•Financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010)</li> </ul>	<ul style="list-style-type: none"> <li>•AGS evidence</li> </ul>

Tudalen 149

Area of Review	Audit Days	Draft Scope of Work	Reason for Review
Leadership	5	<ul style="list-style-type: none"> <li>•Review outcome of 2013 staff survey</li> </ul>	•AGS evidence
Information governance	5	<ul style="list-style-type: none"> <li>•Follow up of previous IA work &amp; progress with information governance project</li> </ul>	•AGS evidence
Equality & diversity	20	<ul style="list-style-type: none"> <li>•Staff survey on awareness</li> <li>•Compliance with legislation &amp; Council policy &amp; procedures</li> </ul>	•AGS evidence
Corporate Governance Framework	20	<ul style="list-style-type: none"> <li>•Contingency for maintaining Corporate Governance Framework</li> <li>•Meetings of Governance Group</li> <li>•Development of Annual Governance Statement</li> </ul>	•AGS evidence
<b>High Corporate Risk Assurance – 12 days (1%)</b>			
The risk that the HR framework does not support the organisation's aims	3	<ul style="list-style-type: none"> <li>•Review management of risk</li> </ul>	•High inherent risk in Corporate Risk Register
The risk that the Council cannot influence the collaboration agenda and that further collaboration is forced upon rather than entered into voluntarily	3	<ul style="list-style-type: none"> <li>•Review management of risk</li> </ul>	•High inherent risk in Corporate Risk Register
The risk that ICT investment does not deliver the efficiencies and savings required for the Modernisation priority	3	<ul style="list-style-type: none"> <li>•Review management of risk</li> </ul>	•High inherent risk in Corporate Risk Register

Tudalen 150

Area of Review	Audit Days	Draft Scope of Work	Reason for Review
The risk that change/modernisation projects are not implemented as intended, hindering benefit realisation	3	<ul style="list-style-type: none"> <li>•Review management of risk</li> </ul>	<ul style="list-style-type: none"> <li>•High inherent risk in Corporate Risk Register</li> </ul>
<b>Risk-based Assurance – 590 days (28%)</b>			
<b>Corporate Projects</b>			
Corporate health & safety	25	<ul style="list-style-type: none"> <li>•Strategic management, training, recording, monitoring, reporting etc</li> <li>•Follow up of 2012/13 IA work on fire risk assessments</li> </ul>	<ul style="list-style-type: none"> <li>•Changes in service structure</li> <li>•Assurance of compliance with legislation &amp; management of risks</li> <li>•Assurance of IA action plan implementation</li> </ul>
Sickness absence management	25	<ul style="list-style-type: none"> <li>•Review arrangements for absence prevention</li> </ul>	<ul style="list-style-type: none"> <li>•Council drive to reduce sickness absence</li> <li>•Efficiency agenda</li> </ul>
Travel cost efficiencies	25	<ul style="list-style-type: none"> <li>•Review potential for introducing pool cars</li> </ul>	<ul style="list-style-type: none"> <li>•Efficiency agenda to reduce cost of travel</li> </ul>
Safeguarding & reviewing	5	<ul style="list-style-type: none"> <li>•Progress on Safeguarding Action Plan</li> </ul>	<ul style="list-style-type: none"> <li>•Assurance on safeguarding of children &amp; vulnerable people</li> </ul>
Welfare advice	20	<ul style="list-style-type: none"> <li>•Full review of corporate arrangements</li> <li>•Welfare Rights</li> <li>•Benefits service</li> <li>•Housing service</li> <li>•External service providers</li> </ul>	<ul style="list-style-type: none"> <li>•No recent IA review</li> <li>•Welfare Reform impact</li> <li>•Need for joined up approach to provision of advice</li> </ul>
Facilities management	20	<ul style="list-style-type: none"> <li>•Corporate arrangements for maintaining Council buildings</li> </ul>	<ul style="list-style-type: none"> <li>•Assurance that there is a joined up &amp; cost-effective approach to facilities management over the whole Council portfolio of buildings</li> </ul>

Area of Review	Audit Days	Draft Scope of Work	Reason for Review
<b>Adult &amp; Business Services</b>			
Improvement & priority areas from self-assessment & CSSIW review	15	<ul style="list-style-type: none"> <li>•Review action plan progress &amp; effectiveness</li> </ul>	<ul style="list-style-type: none"> <li>•Assurance on improvements from regulatory review</li> </ul>
Residential care & extra care housing	25	<ul style="list-style-type: none"> <li>•Residential care &amp; extra care facility operation</li> <li>•Strategic approach to and benefits of extra care housing</li> </ul>	<ul style="list-style-type: none"> <li>•No recent IA review</li> <li>•Linked to corporate priority relating to protection of vulnerable people</li> </ul>
<b>Children &amp; Family Services</b>			
Improvement & priority areas from self-assessment & CSSIW review	15	<ul style="list-style-type: none"> <li>•Review action plan progress &amp; effectiveness</li> </ul>	<ul style="list-style-type: none"> <li>•Assurance on improvements from regulatory review</li> </ul>
Cash payments to clients	15	<ul style="list-style-type: none"> <li>•Review of processes for making cash payments to care leavers</li> </ul>	<ul style="list-style-type: none"> <li>•Head of Service request for assurance</li> </ul>
<b>Communication, Marketing &amp; Leisure Services</b>			
Use of management information system in Rhyl Leisure Centre	10	<ul style="list-style-type: none"> <li>•Review impact of increasing use of system in Rhyl Leisure Centre &amp; in service administration areas</li> </ul>	<ul style="list-style-type: none"> <li>•Head of Service request for assurance</li> </ul>
Arms length organisations	5	<ul style="list-style-type: none"> <li>•Scope to be agreed with Head of Service</li> </ul>	<ul style="list-style-type: none"> <li>•Assurance of management of key risks</li> </ul>
Libraries	5	<ul style="list-style-type: none"> <li>•Review of relevance of CYMAL library standards</li> </ul>	<ul style="list-style-type: none"> <li>•Head of Service request for assurance</li> </ul>
Pavilion Theatre, Rhyl	10	<ul style="list-style-type: none"> <li>•Follow up of 2012/13 IA review</li> </ul>	<ul style="list-style-type: none"> <li>•Assurance of IA action plan implementation</li> </ul>

Total 152



Area of Review	Audit Days	Draft Scope of Work	Reason for Review
<b>Customers &amp; Education Support</b>			
Admissions	10	<ul style="list-style-type: none"> <li>•Review of school admission procedures &amp; compliance</li> </ul>	<ul style="list-style-type: none"> <li>•Head of Service request for assurance</li> </ul>
<b>Education Services</b>			
School Improvement - themed projects on schools	100	<ul style="list-style-type: none"> <li>•Governance</li> <li>•Security &amp; health &amp; safety</li> <li>•Procurement</li> <li>•School Fund management</li> <li>•Supply Teachers</li> </ul>	<ul style="list-style-type: none"> <li>•New way of focusing on key risk areas in schools</li> <li>•Key outcomes from visiting small sample of schools to be communicated to all schools</li> </ul>
Blessed Edward Jones School, Rhyl	15	<ul style="list-style-type: none"> <li>•Review of governance, financial &amp; operational management</li> </ul>	<ul style="list-style-type: none"> <li>•Previous IA review found significant weaknesses</li> <li>•Assurance of improvement in management of school</li> </ul>
Special Education	30	<ul style="list-style-type: none"> <li>•Review of governance, financial &amp; operational management</li> </ul>	<ul style="list-style-type: none"> <li>•No recent IA review</li> </ul>
Pay & conditions	10	<ul style="list-style-type: none"> <li>•Review of employees' entitlement to Teachers Pay &amp; Conditions</li> </ul>	<ul style="list-style-type: none"> <li>•Head of Service request for assurance</li> </ul>
Time off in lieu (TOIL)	10	<ul style="list-style-type: none"> <li>•Review of employees' entitlement to TOIL</li> </ul>	<ul style="list-style-type: none"> <li>•Head of Service request for assurance</li> </ul>
<b>Environment &amp; Highways</b>			
Refuse collection	30	<ul style="list-style-type: none"> <li>•Review of domestic refuse collection, including complaints management</li> </ul>	<ul style="list-style-type: none"> <li>•Significant service area</li> <li>•No previous IA review</li> </ul>
Waste disposal & recycling	25	<ul style="list-style-type: none"> <li>•Operational review</li> <li>•Review of performance</li> </ul>	<ul style="list-style-type: none"> <li>•Significant service area</li> <li>•No previous IA review</li> </ul>

#104alen153

Area of Review	Audit Days	Draft Scope of Work	Reason for Review
School meals service	5	•Management of key risks & viability of service	•Key risk in service risk register
Public conveniences	10	•Cash collection processes & security	•Head of Service request for assurance
Network services	5	•Management of the highways asset performance	•Head of Service request for assurance
Car parking	10	•Cash collection processes & security	•Head of Service request for assurance
<b>Housing &amp; Community Development</b>			
Housing responsive repairs & voids	15	•Revisit measurement of service performance to customer	•IA review identified poor performance in 2012/13 •Provide assurance on service improvement
S106 Agreements	10	•Effective use of S106 monies	•Head of Service request for assurance
<b>Legal &amp; Democratic Services</b>			
Legal services	25	•Full service review •Capacity, organisation & processes	•No recent IA review •Significant support service
Coroners service	20	•Full service review	•No recent IA review •Changes to service delivery
<b>Planning &amp; Public Protection</b>			
Licensing	25	•Taxi driver & vehicle licensing •Safeguarding arrangements	•Follow on from 2012/13 process review •Assurance on improved safeguarding

Tuddenh 154

Area of Review	Audit Days	Draft Scope of Work	Reason for Review
<b>Strategic Human Resources</b>			
Strategic management of HR	5	•Follow up of IA review 2012/13	•Assurance of service improvement & implementation of IA action plan
<b>Business Transformation &amp; ICT</b>			
Involvement in peer review of ICT	10	•Scope to be set by service manager	•Service manager request
<b>External Work – 295 days (14%)</b>			
Countryside Council for Wales	30	•As per agreed schedule of work	•External contract
North Wales Police	225	•As per agreed schedule of work	•External contract
School Fund audits	40	•Sign off audit certificates as requested	•Service request from schools
<b>Contingencies – 235 days (11%)</b>			
Consultancy & corporate areas	120	<ul style="list-style-type: none"> <li>•Reporting to committees, CET &amp; SLT</li> <li>•Project &amp; working group membership</li> <li>•Guidance &amp; advice to services</li> <li>•Research &amp; horizon scanning</li> </ul>	
Follow up reviews	25	•Follow up agreed actions from IA reviews	•Ensure improvements implemented as agreed
IA collaboration	20	•North & Mid-Wales Audit Partnership Board & operational group meetings	

Tudalen 155

Area of Review	Audit Days	Draft Scope of Work	Reason for Review
IA relationship management	20	•IA liaison with services	<ul style="list-style-type: none"> <li>•Gain knowledge of services, risks, issues etc.</li> <li>•Provide services with IA contact, advice, consultancy etc.</li> </ul>
Special investigations & fraud prevention	50	•Proactive & reactive fraud work	<ul style="list-style-type: none"> <li>•Prevent, detect and investigate potential frauds</li> <li>•Provide assurance that fraud risk is well managed</li> </ul>
<b>IA Management &amp; Support – 500days (23%)</b>			
Management & administration	400		
IA staff training	100		
<b>TOTAL DAYS</b>	<b>2140</b>		

Tudalen 156

<b>Adroddiad i'r:</b>	<b>Pwyllgor Llywodraethu Corfforaethol</b>
<b>Dyddiad y Cyfarfod:</b>	<b>10 Ebrill 2013</b>
<b>Awdur yr Adroddiad:</b>	<b>Pennaeth y Gwasanaethau Archwilio Mewnol</b>
<b>Teitl:</b>	<b>Adroddiad Cynnydd Archwilio Mewnol</b>

---

## 1. Am beth mae'r adroddiad yn sôn?

Yn yr adroddiad hwn, rhoir yr wybodaeth ddiweddaraf i'r Pwyllgor am gynnydd diweddaraf y gwasanaeth Archwilio Mewnol o ran darparu gwasanaeth, darparu sicrwydd, adolygiadau a gwblhawyd, perfformiad ac effeithiolrwydd wrth ysgogi gwelliant. Mae'r wybodaeth yn gywir ar 17 Mawrth 2013 a bydd y Pwyllgor yn cael y sefyllfa alldro derfynol yn yr Adroddiad Blynnyddol Archwilio Mewnol yn ei gyfarfod nesaf.

## 2. Beth yw'r rheswm dros lunio'r adroddiad hwn?

Rhoi'r wybodaeth ddiweddaraf i'r Aelodau am:

- gyflenwi ein Cynllun Gweithredu ar gyfer 2012/13
- adroddiadau Archwilio Mewnol diweddar a gyhoeddwyd
- ymateb rheolwyr i'r materion a godwyd gennym
- perfformiad Archwilio Mewnol

## 3. Beth yw'r Argymhellion?

- Bod y Pwyllgor yn ystyried cynnydd a pherfformiad Archwilio Mewnol hyd yma yn 2012/13 ac yn rhoi sylwadau amdanynt
- Bod y Pwyllgor yn ystyried yr adroddiadau Archwilio Mewnol a gyhoeddwyd yn ddiweddar ac yn rhoi sylwadau amdanynt

## 4. Cynnydd Archwilio Mewnol

### *Cyflenwi Cynllun Gweithredu Archwilio Mewnol 2012/13*

1. Yn Atodiad 1, dadansoddir ein gwaith yn ystod 2012/13, o'i gymharu â'r Strategaeth Archwilio Mewnol ddiwygiedig. Mae'n cynnwys sgoriau sicrwydd a nifer y materion a godwyd ar gyfer yr adolygiadau a gwblhawyd, diffiniadau a ddefnyddiwyd i ffurfio ein sicrwydd archwilio a'r sgoriau a ddefnyddiwyd i asesu'r lefelau risg ar gyfer y materion a godwyd.

## ***Crynodeb o Adroddiadau Archwilio Mewnol Diweddar***

4.1. Yn ein hadroddiadau, defnyddir lliwiau fel a ganlyn ar gyfer sgoriau sicrwydd:

<b>Gwyrdd</b>	Sicrwydd Uchel	Risgiau a mesurau rheoli wedi'u rheoli'n dda
<b>Melyn</b>	Sicrwydd Canolig	Risgiau wedi'u nodi ond mae modd cyfyngu arnynt ar lefel gwasanaeth
<b>Ambr</b>	Sicrwydd Isel	Risgiau wedi'u nodi sy'n gofyn cyfarfod â'r Cyfarwyddwr/Aelod Arwain
<b>Coch</b>	Dim Sicrwydd	Risgiau sylweddol wedi'u nodi sy'n gofyn am gynhadledd achos aelod / swyddog

4.2. Ers fy adroddiad ym mis Chwefror 2013, rydym wedi cyhoeddi'r adroddiadau canlynol.

Adroddiad Archwilio	Barn Archwilio	Materion a Godwyd			Sylwadau
		Risg Difrifol (Coch)	Risg Pwysig (Ambr)	Risg Cymedrol (Melyn)	
Adolygiad o'r Pecyn Gofal Cartref	<b>Melyn</b>	0	0	3	Dim
Rheoli Prosiect – Prosiectau Cysylltiedig â TG	<b>Melyn</b>	0	1	4	Dim

## ***Ymateb rheolwyr i faterion a godwyd gan Archwilio Mewnol***

4.3. Mae'r rhan fwyaf o'n hadroddiadau Archwilio Mewnol yn nodi risgiau ac yn rheoli gwendidau. Dosbarthwn y rhain yn risgiau difrifol, mawr neu gymedrol. Mae'r rheolwyr yn cytuno ar gamau i fynd i'r afael â'r risgiau, gan gynnwys cyfrifoldebau ac amserlenni.

4.4. Rhown wybod am bob achos lle mae'r rheolwyr yn methu ag ymateb i'n gwaith dilynol neu lle maent yn mynd heibio'r dyddiad gweithredu y cytunwyd arno, a hynny'n fwy na thri mis. Mae'r Pwyllgor hwn yn penderfynu a oes angen iddo gymryd camau pellach, er enghraifft, drwy alw'r bobl berthnasol i'w gyfarfod nesaf neu ofyn am adroddiad ysgrifenedig i egluro'r diffyg cynnydd.

4.5. Ar hyn o bryd, nid oes gennym unrhyw faterion i'w codi gyda'r Pwyllgor.

## **Perfformiad Archwilio Mewnol – Mesurau Allweddol**

**Mesur** – Adolygu 100% o'r meysydd Sicrwydd A151 y cytunwyd amynt yn y Cynllun Archwilio Gweithredol erbyn 31 Mawrth 2013 (3 phrosiect)

4.6. Rydym wedi cwblhau ein gwaith ar y tri phrosiect i gyd, gydag un adroddiad drafft i'w gwblhau.

**Mesur** - Adolygu 100% o feysydd Sicrwydd Llywodraethu Corfforaethol y cytunwyd amynt yn y Cynllun Archwilio Gweithredol erbyn 31 Mawrth 2013 (4 prosiect)

4.7. Rydym wedi cwblhau tri o'r pedwar prosiect (75%), ac mae'r adroddiad drafft ar gyfer ein hadolygiad o reoli risg ar fin cael ei gwblhau.

**Mesur** – Adolygu 100% o Risgiau Cynhenid Uchel o'r Gofrestr Risg Corfforaethol erbyn 31 Mawrth 2013 (6 risg)

4.8. Rydym wedi cwblhau gwaith ar y chwe risg i gyd.

## Atodiad 1

### Gwaith Archwilio Mewnol 2012/13 – cynnydd fel ar 17 Mawrth 2013

Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
<b>Sicrwydd Ariannol</b>								
Systemau Ariannol – yn y Rhyl	40	38	Wedi'i gwblhau	Gwyrdd	0	0	4	
Systemau Ariannol – yn Rhuthun	30	42	Adroddiad drafft					Wedi diwygio'r cwmpas i 40 diwrnod i gynnwys cardiau prynu
Profi Sicrwydd Systemau Ariannol (IDEA) 2011-12	20	20	Wedi'i gwblhau	Gwyrdd	0	0	0	
<b>Is-gyfansymiau</b>	<b>90</b>	<b>100</b>						
<b>Sicrwydd Grantiau ac Ardystiadau Eraill</b>								
Cynaliadwyedd/Newid Hinsawdd	20	27	Wedi'i gwblhau	Melyn	0	0	4	
Ardystio Grant Addysg Llywodraeth Cymru	20							
- Grant Menter Brechwast		4	Wedi'i gwblhau	Gwyrdd	0	0	0	
- Grant Meddwl ac Asesu ar gyfer Dysgu		11	Ar y gweill					
Cyllid 6 <sup>ed</sup> Dosbarth Llywodraeth Cymru – Ysgol Dinas Brân, Llangollen	12	12	Wedi'i gwblhau	Gwyrdd	0	0	2	
Ardystio Cyllid Myfyrwyr Llywodraeth Cymru	6	6	Wedi'i gwblhau	Gwyrdd	0	0	1	
Ardystio Addysg Oedolion Llywodraeth Cymru	9	9	Wedi'i gwblhau	Gwyrdd	0	0	0	



Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
<b>Is-gyfansymiau</b>	<b>67</b>	<b>69</b>						
<b>Sicrwydd Llywodraethu Corfforaethol</b>								
Rheoli Risg	20	13	Ar y gweill					Adroddiad drafft ar fin cael ei gwblhau
Fframwaith Llywodraethu Corfforaethol	30	20	Ar y gweill					Datganiad Llywodraethu Blynnyddol Drafft wedi'i gynhyrchu
Rheoli Perfformiad Corfforaethol	10	11	Wedi'i gwblhau	<b>Melyn</b>	<b>0</b>	<b>0</b>	<b>5</b>	
Cydraddoldeb	15	8	Wedi'i gwblhau					Arolwg ymwybyddiaeth staff yn unig
<b>Is-gyfansymiau</b>	<b>75</b>	<b>52</b>						
<b>Sicrwydd Risg Corfforaethol Uchel</b>								
Risg gwall diogelu difrifol lle mae cyfrifoldeb gan y Cyngor	15	14	Wedi'i gwblhau					Dim adroddiad wedi'i gyhoeddi. Adolygiad proses mewn trwyddedu tacsis.
Y risg nad ydym yn gallu datblygu'r gallu rheoli a'r staff i gyflenwi'r agenda newid	5	4	Wedi'i gwblhau	<b>Gwyrdd</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Y risg bod yr amser a'r ymdrech a fuddsoddwyd mewn cydweithio yn anghymesur â'r buddion a sylweddolwyd	15	9	Adroddiad drafft					

Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
Y risg bod yr amgylchedd economaidd yn gwaethgu y tu hwnt i ddisgwyliadau cyfredol, gan arwain at alw ychwanegol am wasanaethau a llai o incwm	5	3	Wedi'i gwblhau	Gwyrdd	0	0	0	
Y risg nad yw seilwaith TGCh strategol yn galluogi gwelliant nac yn cefnogi newid	10	2	Wedi'i gwblhau	Gwyrdd	0	0	0	
Y risg bod ein portffolio asedau'n dod yn rhwymedigaeth anhydrin ac yn rhwystr rhag cynllunio strategol	4	4	Wedi'i gwblhau	Gwyrdd	0	0	0	
<b>Is-gyfansymiau</b>	<b>54</b>	<b>36</b>						
<b>Gwasanaethau Oedolion</b>								
Lleoliadau a Chostau Gofal Uniongyrchol	15	19	Wedi'i gwblhau	Melyn	0	0	3	
Effeithlonrwydd Prosesau Codi Tâl	20	14	Ar y gweill					
<b>Is-gyfansymiau</b>	<b>35</b>	<b>33</b>						
<b>Gwasanaethau Plant</b>								
Lleoliadau y Tu Allan i'r Sir	10	0	Wedi'i ganslo					Cytunwyd â'r Pennaeth Gwasanaeth nad oedd angen yr adolygiad am fod y risg wedi lleihau
Gwasanaeth Maethu	15	2	Paratoi					Bydd yn dechrau ac yn cael ei ddwyn ymlaen i 2013/14

Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
Tîm Troseddau Ieuencid	12	0	Wedi'i ganslo					Wedi'i ganslo am fod y trefniant partneriaeth i'w archwilio gan CBSC
Arferion Gweithio Unigol	5	5	Wedi'i gwblhau					Arolwg staff yn unig
<b>Is-gyfansymiau</b>	<b>42</b>	<b>7</b>						
<b>Cymorth Addysg a Chwsmeriaid</b>								
Gwasanaethau Derbynyddion Arian	5	1	Wedi'i gwblhau					Tîm prosiect meddalwedd newydd
Moderneiddio Addysg	10	2	Ar y gweill					
<b>Is-gyfansymiau</b>	<b>15</b>	<b>3</b>						
<b>Gwasanaethau Addysg</b>								
Gwella Ysgolion	30							
- Balansau Ysgol		5	Wedi'i gwblhau					Adroddiad i'r Pwyllgor Craffu Perfformiad
- Costau teithio		11	Wedi'i gwblhau					Dim adroddiad wedi'i gyhoeddi. Pennaeth Gwasanaeth wedi gofyn am ddadansoddiad.
Ysgol Clawdd Offa, Prestatyn		16	Adroddiad drafft					
Ysgol Uwchradd y Rhyl	15	15	Wedi'i gwblhau	Melyn	0	0	4	
<b>Is-gyfansymiau</b>	<b>45</b>	<b>47</b>						
<b>Yr Amgylchedd</b>								
Sbwriel Masnach	26	27	Wedi'i gwblhau	Melyn	0	0	5	

Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
Siop Arwyddion	20	0	Wedi'i ganslo					Adolygiad wedi'i ganslo oherwydd ailystyriwyd bod lefel y risg yn isel
Gwasanaethau Cefn Gwlad	25	1	Paratoi					Bydd yn dechrau ac yn cael ei ddwyn ymlaen i 2013/14
Tir y Cyhoedd	45	43	Wedi'i gwblhau	Melyn	0	2	12	
Iechyd a Diogelwch Corfforaethol - Asesiadau Risg Tân	10	12	Wedi'i gwblhau	Ambr	0	2	1	
<b>Is-gyfansymiau</b>	<b>126</b>	<b>83</b>						
<b>Cyllid ac Eiddo</b>								
Teithio a Chynhaliath	25	25	Wedi'i gwblhau					
Caffael a Rheoli Eiddo	35	1	Paratoi					Datblygwyd y prosiect i rychwantu 2012/13 a 2013/14
<b>Is-gyfansymiau</b>	<b>60</b>	<b>26</b>						
<b>Priffyrdd a Seilwaith</b>								
Cynllunio Parhad Busnes	2	2	Wedi'i gwblhau	Ambr	0	1	0	
Cynnal a Chadw yn y Gaeaf	20	24	Adroddiad drafft					
Rheoli Risg Llifogydd	10	0	Heb ei ddechrau					Yn disgwyl canlyniad adroddiad ymgynghorydd
Prosiectau Mawr	2	2	Wedi'i gwblhau					Cwblhau prosiect 2011/12
Cludiant o'r Cartref i'r Ysgol	21	21	Wedi'i gwblhau	Melyn	1	2	10	

Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
<b>Is-gyfansymiau</b>	<b>55</b>	<b>49</b>						
<b>Tai a Datblygu Cymunedol</b>								
Gwasanaethau Tai	20	21	Ar y gweill					
Adfywio Strategol	25	5	Ar y gweill					Monitro prosiect parhaus
Cynnal a Chadw Tai	21	21	Wedi'i gwblhau	<b>Coch</b>	<b>2</b>	<b>9</b>	<b>8</b>	
<b>Is-gyfansymiau</b>	<b>66</b>	<b>47</b>						
<b>Gwasanaethau Cyfreithiol a Democratig</b>								
Gwasanaethau Democratig	3	0	Wedi'i ganslo					Gwaith ar bolisiâu Chwythu'r Chwiban a Gwrth-dwyll yn cael ei gwblhau yn y gwasanaeth
Gwasanaeth Cyfieithu	11	11	Wedi'i gwblhau	<b>Melyn</b>	<b>0</b>	<b>1</b>	<b>1</b>	Prosiect yn codi o Her Gwasanaeth
<b>Is-gyfansymiau</b>	<b>14</b>	<b>11</b>						
<b>Cyfathrebu, Marchnata a Hamdden</b>								
Gwasanaethau Hamdden	1	0	Heb ei ddechrau					Risg wedi'i leihau – nid oes angen gwaith
Adeiladau Cymunedol – Neuadd Tref y Rhyl	6	6	Wedi'i gwblhau	<b>Melyn</b>	<b>0</b>	<b>0</b>	<b>10</b>	
Theatr y Pafiliwn, y Rhyl	47	47	Wedi'i gwblhau	<b>Ambr</b>	<b>3</b>	<b>2</b>	<b>8</b>	
Canolfannau Hamdden	1	0	Wedi'i ganslo					Risg wedi'i leihau – nid oes angen gwaith
Canolfannau Plant Integredig	15	24	Adroddiad drafft					

Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
<b>Is-gyfansymiau</b>	<b>70</b>	<b>77</b>						
<b>Cynllunio a Diogelu'r Cyhoedd</b>								
Cynllun Wrth Gefn am gyfraniad at ad-drefnu'r gwasanaeth Diogelu'r Cyhoedd	10	0	Fel y gofynnwyd					Cytunwyd â'r Pennaeth Gwasanaeth i gynnwys Strategaeth Archwilio Mewnol 2013/14 yn y rhaglen
<b>Is-gyfansymiau</b>	<b>10</b>	<b>0</b>						
<b>Adnoddau Dynol Strategol</b>								
AD Strategol	19	19	Wedi'i gwblhau	<b>Ambr</b>	<b>0</b>	<b>1</b>	<b>10</b>	
<b>Is-gyfansymiau</b>	<b>19</b>	<b>19</b>						
<b>TGCh a Thrawsnewid Busnes</b>								
Desg Gwasanaeth TG, Rheoli Digwyddiadau a Phroblemau	20	0	Gohiriwyd					Bydd yn dechrau ym mis Ebrill 2013 oherwydd pwysau yn y gwasanaeth TGCh
Rheoli Parhad Gwasanaeth TG	1	1	Wedi'i gwblhau					
Rheoli Gweithrediadau TG	22	21	Wedi'i gwblhau	<b>Melyn</b>	<b>0</b>	<b>1</b>	<b>7</b>	
Rheoli Prosiect TG	20	22	Wedi'i gwblhau	<b>Melyn</b>	<b>0</b>	<b>1</b>	<b>4</b>	
<b>Is-gyfansymiau</b>	<b>63</b>	<b>44</b>						
<b>Meysydd Gwaith Corfforaethol</b>								
Diogelu Data a Rhyddid Gwybodaeth	35	34	Wedi'i gwblhau	<b>Ambr</b>	<b>0</b>	<b>4</b>	<b>3</b>	

Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
Staff Wrth Gefn, Staff Achlysurol a Staff Asiantaeth	15	21	Ar y gweill					Gwaith manwl pellach yn Strategaeth Archwilio Mewnol 2013/14
Taliadau ymgynghorydd	10	18	Ar y gweill					
Rheoli Rhaglenni a Phrosiectau	15	9	Wedi'i gwblhau					Monitro prosiectau allweddol yn barhaus
<b>Is-gyfansymiau</b>	<b>75</b>	<b>82</b>						
<b>Gwaith Contract Allanol</b>								
Cyngor Cefn Gwlad Cymru	165	193	Ar y gweill					Gofynnwyd am waith ychwanegol ar ymchwiliad
Awdurdod Heddlu Gogledd Cymru	210	183	Ar y gweill					
Archwiliadau Cronfa Ysgol	35	47	Ar y gweill					
<b>Is-gyfansymiau</b>	<b>410</b>	<b>423</b>						
<b>Meysydd Gwaith Eraill a Hapddigwyddiadau</b>								
Gwaith Ymgynghori a Gwaith Corfforaethol	140	122	Ar y gweill					
Adolygiadau dilynol	50	51	Wedi'i gwblhau					
Cydweithio Archwilio Mewnol	20	14	Ar y gweill					
Twyll ac Ymchwiliadau	50	13						
-Menter Twyll Genedlaethol		12	Ar y gweill					
-Cardiau Prynu		2	Wedi'i gwblhau					

Cynllun Gweithredu Archwilio Mewnol	Diwrnodau a Gynlluniwyd wedi'u Diwygio	Diwrnodau hyd y Dyddiad	Statws cyfredol	Sicrwydd Archwilio	Nifer y Materion Difrifol	Nifer y Materion Pwysig	Nifer y Materion Cymedrol	Sylwadau
-Ysgol Clawdd Offa		8	Wedi'i gwblhau					
Gwaith Arbedion Effeithlonrwydd a Blaenoriaethau Corfforaethol	25	22	Wedi'i gwblhau					
<b>Is-gyfansymiau</b>	<b>285</b>	<b>244</b>						
<b>Cymorth Archwilio Mewnol</b>								
Rheoli a Gweinyddu	380	377						
Hyfforddiant	90	157						
<b>Is-gyfansymiau</b>	<b>470</b>	<b>534</b>						
<b>Prif Gyfansymiau</b>	<b>2146</b>	<b>1986</b>						



**Adroddiad i:** Y Pwyllgor Llywodraethu Corfforaethol

**Dyddiad y Cyfarfod:** 10 Ebrill 2013

**Awdur yr Adroddiad:** Pennaeth y Gwasanaethau Archwilio Mewnol

**Teitl:** Siarter Archwilio Mewnol

---

## **1. Ynghylch beth mae'r adroddiad?**

Mae'r adroddiad yn cyflwyno'r Siarter Archwilio Mewnol ddiwygiedig. Adroddiad eglurhaol cryno yw hwn, gan fod yr holl wybodaeth angenrheidiol yn y Siarter ei hunan.

## **2. Beth yw'r rheswm dros wneud yr adroddiad?**

Cafodd y Siarter Archwilio Mewnol bresennol ei pharatoi yn 2010 yn unol â safonau proffesiynol y Sefydliad Archwilwyr Mewnol. Daeth y Safonau Archwilio Mewnol y Sector Cyhoeddus newydd i rym ar 1 Ebrill 2013, felly mae angen i'r Pwyllgor hwn gymeradwyo Siarter ddiwygiedig sy'n cydymffurfio â gofynion y Safonau newydd.

## **3. Beth yw'r Argymhellion?**

Fod y Pwyllgor yn cymeradwyo'r Siarter Archwilio Mewnol ddiwygiedig.

Mae tudalen hwn yn fwriadol wag



# **Internal Audit Charter**

**Ivan Butler MBA, CMIIA  
Head of Internal Audit Services**

**April 2013**

## Contents

---

Background to the Internal Audit Charter .....	1
Internal Audit in Denbighshire County Council .....	2
The Head of Internal Audit's reporting lines .....	3
Internal Audit's access rights .....	4
The scope of Internal Audit's work .....	5
Internal Audit's resources .....	6
Conflicts of interest and other responsibilities .....	7

## Background to the Internal Audit Charter

- The Public Sector Internal Audit Standards define the nature of, and set out basic principles for, internal auditing in the UK public sector. The Standards require the purpose, authority and responsibility of the internal audit activity to be formally defined in an internal audit charter.
- The Standards use generic terms, which this Charter defines as:

Standards	Denbighshire County Council
Chief Audit Executive	Head of Internal Audit Services
Senior management	Chief Executive Officer (CEO)
The Board	Corporate Governance Committee

- The Head of Internal Audit Services must develop and maintain an up to date Internal Audit Charter that establishes:

Internal Audit's purpose and position within the organisation;

the nature of the Head of Internal Audit's functional reporting relationship with the CEO and Corporate Governance Committee;

authorisation to access records, personnel and physical properties relevant to the performance of Internal Audit's work;

the scope of Internal Audit's activities, including the nature of assurance services, consultancy services provided and its involvement in any fraud-related work;

arrangements for appropriate resourcing of the Internal Audit service;

and

arrangements for avoiding conflicts of interest if Internal Audit undertakes any non-audit activities.

- Final approval of the Internal Audit Charter rests with the Corporate Governance Committee.

## Internal Audit in Denbighshire County Council

---

### **Definition of Denbighshire County Council's Internal Audit Service**

The Internal Audit Service is an independent internal team that provides assurance and advice to all levels of management and elected members on the quality of operations within the Council. We particularly focus on governance, risk management, performance, efficiency and operational and financial control.

- Internal audit is one of the cornerstones of effective governance. Through our annual internal audit opinion and other reports, we give assurance to elected members and management, highlighting areas for improvement.
- Our role is a unique one, providing effective challenge and acting as a catalyst for positive change and continual improvement in governance in all its aspects. Our role is particularly important when the Council is facing uncertain and challenging times.

### Our main objectives are to...

---

- provide independent assurance and advice to management and elected members on risk management, governance and internal control;
- develop and promote our role to make a significant contribution to the Council's priority to modernise and deliver efficiencies and improve services for our customers; and
- add value in all areas of our work, providing excellent service to our customers.

## The Head of Internal Audit's reporting lines

---

- Although reporting to the Head of Finance & Assets, the Head of Internal Audit also has direct access to the Chief Executive, Cabinet, Corporate Governance Committee and Scrutiny Committees.
- The extended reporting lines provide Internal Audit with sufficient independence of the activities that it reviews to enable our auditors to perform their duties objectively, allowing us to make impartial and effective professional judgements and recommendations.
- The Head of Finance & Assets annually appraises the Head of Internal Audit's performance with input and feedback from the CEO and Chair of the Corporate Governance Committee. This ensures that the Head of Internal Audit's opinion and scope of work cannot be limited or affected by his functional line management position within the Council.

## Internal Audit's access rights

---

- The Council's Financial Regulations provide the Internal Audit with authority to:

---

access Council premises at reasonable times;

access all assets, records, documents, correspondence and systems;

receive any information and explanation considered necessary concerning any matter made under consideration;

require any employee of the Council to account for cash or any other Council asset under his or her control; and

access records belonging to third parties, such as contractors, when required.

---



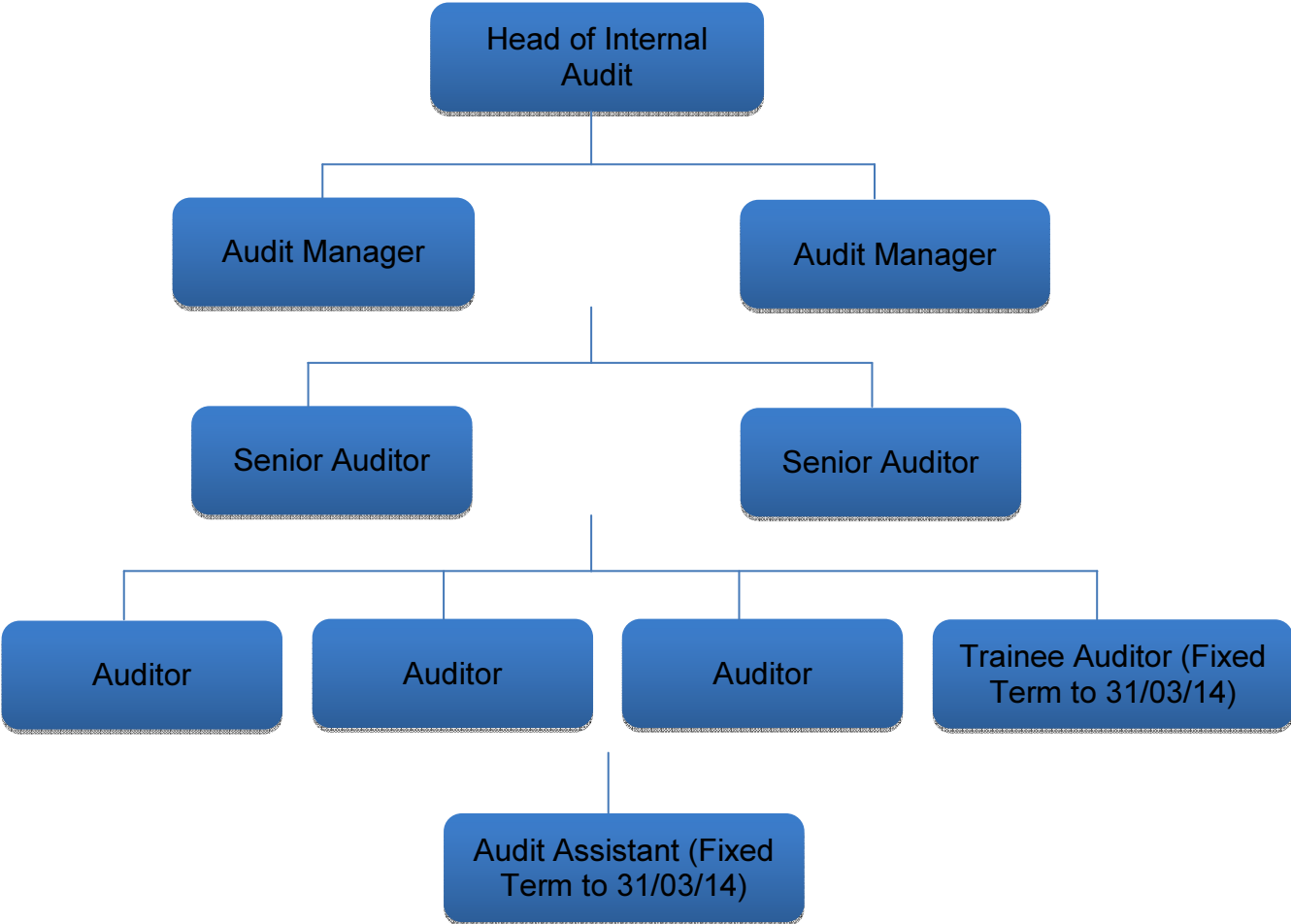
## The scope of Internal Audit's work

---

- The Internal Audit service is very proactive and innovative, constantly aiming to improve. We have a customer-focused approach to audit planning, project scoping and service delivery, involving elected members, senior management and operational staff.
- Our Internal Audit Assurance Plan links closely to the Council's Governance Assurance Framework, taking account of other assurances that the Council may receive, internal or external, to prevent duplication and co-ordinate regulatory work. It also takes account of discussions with senior management.
- Our work provides a risk-based approach that allows the Head of Internal Audit to form and evidence his opinion on the control environment to support the Council's Annual Governance Statement.
- Internal Audit is not responsible for managing the risk of fraud or carrying out investigations into alleged fraud; however, the Council's Financial Regulations and investigation procedures require notification to the Head of Internal Audit of any suspected fraud so that he can decide on an appropriate course of action.
- Internal Audit has no responsibility for providing any other services within the Council but, we occasionally provide guidance and advice e.g. on new systems or may help to develop new processes using our specific skills. On these occasions we are working on a consultancy basis rather than internal audit basis and are careful to ensure that services are aware of this and that we are not necessarily giving audit assurance on these occasions.

# Internal Audit's resources

- Internal Audit also provides a service to North Wales Police and Natural Resources Wales. Our budget is mainly employee based (90%), and is subsidised by income earned through our external contracts.
- The service structure below has all posts currently filled. Two posts are on fixed term contracts to coincide with the ending of our external contracts.
- We have a well-qualified and experienced team, mainly following the Chartered Institute of Internal Auditors (CMIIA) qualification route.



## Internal Audit's responsibilities

### All internal auditors must...

- work with others to promote and demonstrate the benefits of good governance throughout the Council;
- promote the highest standards and ethics across the Council based on integrity, objectivity, competence and confidentiality;
- exercise sound judgement in identifying weaknesses in the Council's control environment and provide a balanced view on how significant these are;
- be committed to continuous improvement;
- demonstrate integrity;
- report on what is found, without fear or favour;
- give clear, professional and objective advice; and
- hold an appropriate qualification and have an active programme for personal professional development.

### In addition, the Head of Internal Audit must...

- be a senior manager with regular and open engagement across the Council, particularly with the leadership team and the Corporate Governance Committee;
- be suitably qualified and experienced;
- give assurance on the control environment, including risk and information management and internal controls across the Council;
- produce an evidence-based annual internal audit opinion on the Council's control environment, reflecting the work done during the year and summarising the main findings and conclusions, highlighting any specific concerns;
- liaise closely with the Council's external regulators to share knowledge and use audit resources most effectively;
- determine the resources, expertise, qualifications and systems for the internal audit service that are required to meet its objectives and provide an annual audit opinion; and
- adhere to and ensure internal audit service compliance with professional internal audit standards.

Mae tudalen hwn yn fwriadol wag

## PWYLLGOR LLYWODRAETHU CORFFORAETHOL: BLAENRAGLEN WAITH

DYDDIAD CYFARFOD	Y	ADRODDIAD	AWDUR
22 Mai 2013		<p><b>Eitemau Sefydlog</b></p> <p>Materion a Gyfeiriwyd gan Bwyllgorau Craffu Adroddiadau Rheoleiddiol Allanol Diweddar a Dderbyniwyd Adroddiad Cynnydd Archwilio Mewnol</p> <p><b>Adroddiadau</b></p> <p>Datganiad Llywodraethu Blynyddol Drafft 2012/13 Adroddiad Blynyddol Archwilio Mewnol 2012/13 Hunanasesiad y Pwyllgor (cyflwyniad canfyddiadau) Adroddiad Gwelliant Blynyddol</p>	<p>Cydlynnydd Craffu Rheolwr Gwelliant Corfforaethol Pennaeth Gwasanaethau Archwilio Mewnol</p> <p>Pennaeth Archwilio Mewnol Pennaeth Archwilio Mewnol Pennaeth Archwilio Mewnol Rheolwr Gwelliant Corfforaethol</p>

NB Nid yw union ddyddiad cyhoeddi adroddiadau achlysurol gan, er enghraifft, Swyddfa Archwilio Cymru neu Adroddiadau Blynyddol gan yr Ombwdsmon, yn hysbys ar hyn o bryd. Fe roddir dyddiad cyfarfod iddyn nhw gyn gynted ag y bydd hynny'n ymarferol.

Mae tudalen hwn yn fwriadol wag