



At: Aelodau'r Pwyllgor Llywodraethu  
Corfforaethol

Dyddiad: 25 Mehefin 2013

Rhif Union: 01824 712568

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Annwyl Gyngorydd

Fe'ch gwahoddir i fynychu cyfarfod y **PWYLLGOR LLYWODRAETHU CORFFORAETHOL, DYDD MERCHER, 3 GORFFENAF 2013** am **9.30** am yn **YSTAFELL BWYLLGORA 1A, NEUADD Y SIR, RHUTHUN.**

Yn gywir iawn

G Williams  
Pennaeth Gwasanaethau Cyfreithiol a Democrataidd

## AGENDA

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

#### 1 YMDDIHEURIADAU

#### 2 DATGAN CYSYLLTIAD

Dylai Aelodau ddatgan unrhyw gysylltiad personol neu gysylltiad sy'n rhagfarnu gydag unrhyw fater a nodwyd y dylid eu hystyried yn y cyfarfod hwn.

#### 3 MATERION BRYG

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

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

Derbyn cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 22 Mai 2013 (copi ynghlwm).

**5 HUNANASESIAD Y PWYLLGOR**

Cymryd rhan mewn sesiwn hunanasesiad wedi ei hwyluso gan Bennaeth Archwilio Mewnol i ganfod cryfderau a gwendidau'r pwyllgor.

**9.35 a.m.**

**6 ADRODDIAD CYNNYDD ARCHWILIO MEWNOL** (Tudalennau 15 - 26)

Ystyried adroddiad gan Bennaeth Archwilio Mewnol (copi ynghlwm) sy'n rhoi'r diweddaraf ar gynnydd y Gwasanaeth Archwilio Mewnol, y telerau sy'n gysylltiedig â darparu'r gwasanaeth, darpariaeth sicrwydd, adolygiadau sydd wedi eu cwblhau, perfformiad ac effeithiolrwydd gwelliannau.

**10.35 a.m.**

**7 ADRODDIAD ARCHWILIO MEWNOL STRATEGOL AD:** (Tudalennau 27 - 40)

Ystyried adroddiad gan Reolwr Gwasanaethau AD (copi ynghlwm) sy'n rhoi'r diweddaraf ar y camau gweithredu a adnabuwyd fel rhan o'r adroddiad Archwilio Mewnol.

**10.50 a.m.**

~~~~~ EGWYL ~~~~~

**8 FFRAMWAITH RHEOLI RISG STRATEGOL** (Tudalennau 41 - 66)

Ystyried adroddiad gan Reolwr y Tîm Gwelliannau Corfforaethol (copi ynghlwm) yn ymwneud â'r Fframwaith Rheoli Risg Strategol a p'un ai oes angen camau gweithredu pellach i ddarparu sicrwydd ynglŷn â'r fframwaith.

**11.15 a.m.**

**9 SWYDDFA ARCHWILIO CYMRU: GWAITH ARCHWILIO PERFFORMIAD A FFIOEDD 2013-14** (Tudalennau 67 - 72)

Ystyried adroddiad gan Reolwr y Tîm Gwelliannau Corfforaethol (copi ynghlwm) yn cyflwyno rhaglen perfformiad gwaith archwilio Cyngor Sir Ddinbych ar gyfer 2013-14 a'r ffi sy'n gysylltiedig â hynny.

**11.35 a.m.**

**10 DATGANIAD CYFRIFON DRAFFT 2012/13** (Tudalennau 73 - 74)

Ystyried adroddiad gan Bennaeth Cyllid ac Asedau (copi ynghlwm) yn cyflwyno Datganiad Cyfrifon drafft 2012/13 a'r broses gysylltiedig.

**Hanner dydd**

**11 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL**  
(Tudalennau 75 - 78)

Ystyried Rhaglen Gwaith i'r Dyfodol y Pwyllgor (copi ynghlwm).

**12.20 p.m.**

**RHAN 2 - MATERION CYFRINACHOL**

Argymhellir, yn unol ag Adran 100A (4) Deddf Llywodraeth Leol 1972, y dylid gwahardd y Wasg a'r Cyhoedd o'r cyfarfod yn ystod trafod y materion canlynol oherwydd y tebygolrwydd y caiff gwybodaeth eithriedig, fel y diffinnir ym Mharagraff 14 Rhan 4 o Atodlen 12A y Ddeddf, ei datgelu.

**12 CYLLIDEB / CYNLLUN ARIANNOL TYMOR CANOLIG – Y DIWEDDARAF**  
(Tudalennau 79 - 80)

Ystyried adroddiad cyfrinachol gan Bennaeth Cyllid ac Asedau (copi ynghlwm) gyda'r diweddarafr i aelodau ar y setliadau cyllideb referniw posib a'r effaith posib ar gynllunio ariannol y Cyngor.

**12.30 p.m.**

**AELODAETH**

**Y Cynghorwyr**

Brian Blakeley  
Stuart Davies  
Peter Duffy

Martyn Holland  
Gwyneth Kensler  
Jason McLellan

**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, 22 Mai 2013 am 9.30 am.

### YN BRESENNOL

Y Cynghorwyr Brian Blakeley, Stuart Davies, Gwyneth Kensler, Jason McLellan (Cadeirydd) a/ac Paul Whitham (Aelod Lleyg)

Arsyllwyr: Y Cynghorydd Meirick Lloyd Davies a/ac Y Cynghorydd Julian Thompson Hill

### HEFYD YN BRESENNOL

Rheolwr y Tîm Gwella Corfforaethol (TW), Pennaeth y Gwasanaethau Cyfreithiol a Democrataidd (RGW), Pennaeth Cyllid ac Asedau (PMc), Pennaeth Archwilio Mewnol (IB), Rheolwr Archwilio (BS), Cynrychiolwyr Swyddfa Archwilio Cymru (GB a AV) a/ac Gweinyddwr y Pwyllgor (SLW).

#### 1 PENODI CADEIRYDD

Croesawodd y Pennaeth Gwasanaethau Cyfreithiol a Democrataidd bawb i'r cyfarfod a chyflwynodd yr eitem o benodi Cadeirydd.

Enwebodd y Cynghorydd Brian Blakeley'r Cynghorydd Jason McLellan ac eiliodd y Cynghorydd Gwyneth Kensler y cynnig.

Cododd pawb eu dwylo'n unfrydol i gytuno.

Croesawodd y Cadeirydd newydd y Cynghorydd Brian Blakeley fel Aelod newydd o'r Pwyllgor Llywodraethu Corfforaethol. Roedd y Cynghorydd Peter Duffy hefyd yn Aelod newydd o'r Pwyllgor, ond nid oedd yn bresennol.

**PENDERFYNWYD** penodi'r Cynghorydd Jason McLellan yn Gadeirydd y Pwyllgor Llywodraethu Corfforaethol am y flwyddyn i ddod.

#### 2 PENODI IS-GADEIRYDD

Enwebodd y Cynghorydd Jason McLellan y Cynghorydd Gwyneth Kensler ac eiliodd y Cynghorydd Brian Blakeley'r cynnig.

Cododd pawb eu dwylo'n unfrydol i gytuno.

**PENDERFYNWYD** penodi'r Cynghorydd Gwyneth Kensler yn Is-gadeirydd y Pwyllgor Llywodraethu Corfforaethol am y flwyddyn i ddod.

### 3 YMDDIHEURIADAU

Derbyniwyd ymddiheuriadau am absenoldeb oddi wrth y Cyngorwr(wyr) Martyn Holland

### 4 DATGAN CYSYLLTIAD

Dim.

### 5 MATERION BRYD

Dim.

### 6 COFNODION

Cyflwynwyd cofnodion y cyfarfod Llywodraethu Corfforaethol a gynhaliwyd ar 10 Ebrill 2013.

Materion yn Codi:-

Eitem 9, Tudalen 12 – Rhannu Pryderon – Gofynnodd Mr Paul Whitham am y newyddion diweddaraf.

Cadarnhaodd y Pennaeth Gwasanaethau Cyfreithiol a Democrataidd (PGCD) y byddai'r Polisi ar gael ar gyfer trydydd partïon lle ymrwymir i drefniadau gyda'r Awdurdod.

Eitem 10, Tudalen 13 – Cyfeiriodd Mr Paul Whitham at y mater o bresenoldeb gwael mewn sesiynau hyfforddi Archwilio a dywedodd fod materion o'r fath mewn Awdurdodau Lleol eraill yng Nghymru, yn cael eu cyfeirio at y Pwyllgor Safonau. Gofynnodd Mr Whitham am i hyn gael ei ystyried a'i ddilyn i fyny.

Cadarnhaodd y PGCD bod y gwasanaeth a'r Cynghorydd Barbara Smith ar hyn o bryd yn gwneud gwaith ar hyfforddiant Aelodau. Roedd cynlluniau hyfforddi personol yn cael eu datblygu ar gyfer Aelodau. Bu gweithdy i'r aelodau ar hyfforddiant a byddai hyn yn cael ei ail-gynnal yn yr wythnosau nesaf mewn sesiwn gyda'r nos yn ardal y Rhyl er mwyn galluogi mwy o aelodau i fod yn bresennol.

Byddai'r mater o wella presenoldeb yn cael ei ystyried fel rhan o'r gweithdy.

**PENDERFYNWYD** yn amodol ar yr uchod, derbyn a chymeradwyo'r cofnodion fel cofnod gwir a chywir.

### 7 ADRODDIAD GWELLA BLYNYDDOL: CYNGOR SIR DDINBYCH

Cyflwynodd y Rheolwr Gwella Corfforaethol adroddiad (a ddisbarthwyd eisoes) a oedd yn darparu gwybodaeth ynglŷn â'r Adroddiad Gwella Blynyddol (AGB) ar gyfer Cyngor Sir Ddinbych a gyhoeddwyd gan Swyddfa Archwilio Cymru (SAC). Roedd

hwn yn adroddiad rheoleiddio allanol allweddol yr oedd y Cyngor yn ei gael bob blwyddyn.

Cyflwynodd Mr Gwilym Bury o SAC ganfyddiadau'r adroddiad. Roedd yn un o ofynion Mesur y Llywodraeth bod SAC yn cynhyrchu AGB. Roedd yr holl AGB a gynhyrchwyd ar gyfer yr holl Awdurdodau Lleol ar gael ar wefan Llywodraeth Cymru i'w gweld.

Roedd yr adroddiad mewn tri phrif ran.

Yn rhan gyntaf daethpwyd i'r casgliad bod y Cyngor yn gwneud cynnydd da wrth sicrhau gwelliant yn ei feysydd blaenoriaeth:

- Roedd perfformiad yn parhau i wella yn y rhan fwyaf o'r agweddau ar waith y Cyngor i addasu'r ffordd y cyflenwir gwasanaethau er mwyn mynd i'r afael â newidiadau demograffig;
- Bu cynnydd wrth gefnogi prosiectau adfywio yn y Rhyl ond, mewn cyfnod economaidd heriol, roedd y cynnydd wedi bod yn araf wrth gefnogi twf economaidd ar draws Sir Ddinbych yn ei chyfanrwydd;
- Roedd Estyn wedi barnu bod y Cyngor yn darparu gwasanaethau addysg o ansawdd da i blant a phobl ifanc a bod y rhagolygon gwella yn dda;
- Roedd rhaglen y Cyngor i wella ffyrdd yn gwneud cynnydd ond, yn dilyn y llifogydd yn 2012, byddai ymchwiliad annibynnol yn penderfynu a oes angen camau gweithredu i sicrhau y bydd perygl llifogydd yn y Sir yn cael ei reoli'n briodol yn y dyfodol;
- Roedd y Cyngor yn parhau i wneud cynnydd da gyda'i gamau gweithredu a gynlluniwyd i wella'r ffordd mae'n gweithio.

Canfu ail ran yr adroddiad bod trefniadau rheoli perfformiad corfforaethol y Cyngor yn cefnogi gwaith hunanwerthuso dibynadwy ond bod lle i wella ansawdd rhywfaint o'r dystiolaeth mae'r Cyngor yn ei defnyddio i farnu ei effeithiolrwydd.

Yn olaf, roedd trydedd rhan yr adroddiad yn nodi barn SAC ynghylch pa mor dda y mae'r Cyngor yn cynllunio ac yn gwneud trefniadau i gefnogi gwelliant. Daethpwyd i'r casgliad bod trefniadau'r Cyngor i gefnogi gwelliant yn dda. Yn benodol:

- Roedd y Cyngor wedi cyflawni ei ddyletswyddau o ran adrodd ar welliant o dan y Mesur;
- Roedd y Cyngor wedi cyflawni ei gyfrifoldebau o dan Ddeddf Cydraddoldeb 2010 a'i Gynllun Iaith Gymraeg;
- Roedd y Cyngor yn parhau i wneud cynnydd da wrth fynd i'r afael â'r cynigion ar gyfer gwella a nodwyd yn asesiadau blaenorol SAC.

Daethpwyd i'r casgliad nad oedd unrhyw argymhellion newydd eleni. Roedd yr adroddiad yn amlinellu'r cynnydd roedd y Cyngor yn ei wneud i ddelio â'r argymhellion a'r cynigion ar gyfer gwella a wnaed yn adroddiad blaenorol SAC.

Yn dilyn trafodaeth fer, dywedwyd bod Alan Smith wedi cael ei nodi fel Uwch Swyddog Risg y Cyngor ac y byddai'n monitro'r risgiau ac yn sicrhau bod y Gofrestr Risgiau Corfforaethol yn gyfredol a chynhwysfawr.

Codwyd y mater hefyd ynghylch a ddylai'r Gofrestr Risg Gorfforaethol gael ei dwyn gerbron y Pwyllgor Llywodraethu Corfforaethol. Dywedodd y PGCD bod angen i'r Pwyllgor Llywodraethu Corfforaethol fod yn fodlon bod systemau digonol yn eu lle ar gyfer risg. Byddai'r PGCD yn trafod y mater gyda'r Tîm Gwella Corfforaethol ac Archwilio Mewnol ac yna'n cyfeirio yn ôl i'r Pwyllgor Llywodraethu Corfforaethol i gael barn yr Aelodau.

Nododd y PGCD hefyd yr ymgynghorir â'r Grŵp Cadeiryddion ac Is-gadeiryddion Archwilio Craffu ynghlŷn ag i bwy ddylid cyflwyno'r Gofrestr Risg Corfforaethol, naill ai'r Pwyllgor Archwilio Perfformiad neu'r Pwyllgor Llywodraethu Corfforaethol.

Unwaith y bydd y mater hwn wedi cael ei drafod, bydd yn cael ei gyfeirio i'r Pwyllgor Llywodraethu Corfforaethol.

***PENDERFYNWYD yn amodol ar yr uchod, derbyn yr Adroddiad Gwella Blynyddol gan Swyddfa Archwilio Cymru.***

## **8 ADRODDIAD CYNNYDD ARCHWILIO MEWNOL**

Cyflwynodd y Pennaeth Archwilio Mewnol (PAN) yr Adroddiad Cynnydd Archwilio Mewnol (a ddsbarthwyd eisoes).

Rhoddodd y PAN y newyddion diweddaraf i'r Aelodau am:

- adroddiadau Archwilio Mewnol diweddar a gyflwynwyd
- ymateb y rheolwyr i faterion a godwyd.

Roedd camau gweithredu tymor hwy o ran Data – gyda 3 risg gymedrol dal angen gweithredu arnynt. Roedd dau o'r rhain am gael eu symud i “gwaith yn mynd rhagddo” ym mis Hydref 2013, ac un ym mis Ebrill 2014.

Holodd y PAN a oedd angen mwy o wybodaeth yn yr adroddiadau ac a fyddai presenoldeb Rheolwyr perthnasol mewn cyfarfodydd yn ddefnyddiol.

***PENDERFYNWYD bod y Pwyllgor yn derbyn a nodi'r Adroddiad Cynnydd Archwilio Mewnol.***

**Cafwyd egwyl (10.35 a.m.).**

**Ail-ddechreuodd y cyfarfod am 10.55 a.m.**

## **9 ADRODDIAD ARCHWILIO MEWNOL BLYNYDDOL 2012 / 13**

Cyflwynodd y Pennaeth Archwilio Mewnol (PAN) Adroddiad Blynyddol Archwilio Mewnol (a ddsbarthwyd eisoes).



Mae'r "Cod Ymarfer ar gyfer Archwilio Mewnol mewn Llywodraeth Leol yn y Deyrnas Unedig" (2006) Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth (CIPFA), a Safonau Archwilio Mewnol Sefydliad Siartredig Archwilwyr Mewnol (CIIA) yn ei gwneud yn ofynnol i'r "Pennaeth Archwilio Mewnol" ddarparu Adroddiad Blynyddol i'r Pwyllgor Archwilio.

Roedd yr Adroddiad Blynyddol Archwilio Mewnol yn:

- Darparu barn Archwilio Mewnol ar ddigonolrwydd ac effeithiolrwydd cyffredinol amgylchedd rheoli mewnol y Cyngor;
- Datgelu unrhyw amodau i farn Archwilio Mewnol, ynghyd â'r rhesymau dros yr amod;
- Cyflwyno crynodeb o'r gwaith archwilio mae Archwilio Mewnol wedi'i wneud i ffurfio barn, gan gynnwys y ddibyniaeth a roddir ar waith gan gyrff sicrwydd eraill; a
- Tynnu sylw at unrhyw faterion mae Archwilio Mewnol yn credu sy'n arbennig o berthnasol i baratoi'r Datganiad Llywodraethu Blynyddol.

Roedd y materion sy'n berthnasol i Ddatganiad Blynyddol y Llywodraeth yn ymwneud â rheoli gwybodaeth ac Adnoddau Dynol Strategol. Byddai Catrin Roberts, y Rheolwr Gwasanaethau Adnoddau Dynol yn mynychu'r Pwyllgor Llywodraethu Corfforaethol ar 3 Gorffennaf 2013.

Gofynnodd Mr Paul Whitham am gyflwyno'r newyddion diweddaraf oddi wrth Adnoddau Dynol Strategol (AD) a Diogelu Data/ RhG yn y Pwyllgor Llywodraethu Corfforaethol ar 3 Gorffennaf 2013. Cadarnhaodd y PAN y byddai adroddiad ar lafar yn bosibl, ond ni fyddai digon o amser i lunio adroddiad llawn.

**PENDERFYNWYD** yn amodol ar yr uchod, nodi a derbyn Adroddiad Blynyddol Archwilio Mewnol 2012/13.

## 10 DRAFFT Y DATGANIAD LLYWODRAETHU BLYNYDDOL 2012/13

### Adolygiad Cenedlaethol o Lywodraethu Swyddfa Archwilio Cymru (SAC)

Cyflwynodd Anthony Veale o Swyddfa Archwilio Cymru adroddiad ynghylch yr Adolygiad Cenedlaethol o Lywodraethu.

Roedd yr adolygiad wedi ei gynnal ym mis Chwefror / Mawrth 2013. Yn bennaf roedd wedi bod yn edrych ar Ddatganiad Llywodraethu 2011/12. Mae'r Datganiad Llywodraethu wedi bod yn ofyniad newydd ers 2010/11.

Roedd y cefndir i'r adolygiad fel a ganlyn:

- Angen i Awdurdodau Lleol baratoi Datganiad Llywodraethu Blynyddol (DLIB) ers 2010/11
- Aliniwyd yr adolygiad o Lywodraethu gyda'r gofynion asesu o dan Fesur Llywodraeth Leol (MLIL)
- Rhaid i'r Archwiliwr Cyffredinol archwilio trefniadau o fewn yr Awdurdod Lleol i ddiwallu dyletswyddau MLIL)
- Parodwyd i ddibynnu ar asesiad yr ALL ei hun

- Astudiaeth i roi sicrwydd ynghylch asesu a helpu gwella hyn
- Canolbwyntio ar nodi manau dysgu ar gyfer adolygiad o lywodraethu 2012/13 er bod y Cyngor eisoes yn tynnu at ddiwedd y broses honno a gall gael mwy o effaith ar DLIB y dyfodol.

Ar y cyfan, gellid gwneud gwelliannau i'r ffordd mae'r Cyngor yn llunio DLIB. Roedd y Cyngor eisoes yn cymryd camau i wella ei brosesau yn y dyfodol:

- Roedd angen i adolygiad y Cyngor o'i drefniadau llywodraethu fod yn fwy eang ei gwmpas, yn drylwyr ac yn gadarn.
- Roedd y Cyngor wedi nodi meysydd sydd angen eu gwella yn ei drefniadau llywodraethu ac yn gwneud cynlluniau i ymdrin â hwy.

Roedd adolygiad y Cyngor yn cynnwys peth ystyriaeth o reolaethau partneriaeth ond ychydig o sicrwydd oedd yn y DLIB mewn perthynas ag effeithiolrwydd y rheolaethau partneriaeth hyn:

- ychydig o waith sicrwydd a wnaed i asesu effeithiolrwydd y rheolaethau hyn – “bwllch yn y fframwaith sicrwydd”
- Ychydig iawn o sylw a roddir i reolaethau llywodraethu mewn perthynas â chomisiynu yn y DLIB
- Mae trefniadau archwilio newydd yn rhoi proffil uwch i faterion partneriaeth
- Roedd y Cyngor yn cymryd camau i wella rheolaethau partneriaeth.

Roedd y Cyngor wedi cymryd camau rhesymol i werthuso trefniadau ar gyfer sicrhau rheolaeth effeithiol o drefniadau llywodraethu, ond roedd angen mwy o ymgysylltu ac ymgynghori wrth ddatblygu DLIB yn y dyfodol:

- Roedd dogfennau i gefnogi'r DLIB yn cymell y swyddogion i ystyried a yw'r trefniadau'n effeithiol
- Roedd mecanweithiau ar gyfer monitro cynnydd yn erbyn yr argymhellion ar waith trwy gyfarfodydd rheolaidd o'r Grŵp Llywodraethu a monitro'r Cynllun Gweithredu
- Roedd y Gwasanaeth Archwilio Mewnol yn seiliedig ar risg ac yn sicrhau bod ei waith yn cyd-fynd â'r Gofrestr Risg Gorfforaethol a'r fframwaith llywodraethu
- Roedd angen ymgysylltu ac ymgynghori llawer ehangach yn natblygiad y DLIB, yn enwedig gydag Aelodau, UDG a Phenaethiaid Gwasanaeth.

Roedd y Cyngor wedi nodi ac ymateb i wersi a ddysgwyd o gynhyrchu DLIB 2011/12:

- Mae swyddogion ac aelodau yn cydnabod yr angen am fwy o ymgysylltu wrth baratoi DLIB yn y dyfodol
- Dylai'r Grŵp Llywodraethu gefnogi datblygiad y DLIB
- Dylai datblygu fframwaith sicrhau rheolaeth:
  - Nodi'n glir y rheolaethau llywodraethu allweddol, y sicrwydd ar y rheolaethau hynny ac unrhyw fylchau posibl o ran mewn sicrwydd
  - Helpu'r Pwyllgor Llywodraethu Corfforaethol i herio mwy mewn perthynas â'r DLIB
- Roedd cyfle go iawn i'r Cyngor alinio ei raglen hunanasesu gyda datblygu a chynhyrchu'r DLIB.

Canmolodd Anthony Veale o SAC y Rheolwr Archwilio Mewnol gan nad oedd fframwaith sicrwydd rheolaethau yn ddogfen hawdd i'w llunio a'i bod wedi darparu SAC gyda'r holl wybodaeth yr oeddent ei hangen.

Byddai'r Adroddiad Cenedlaethol yn cael ei ddwyn yn ôl i'r Pwyllgor Llywodraethu Corfforaethol cyn Nadolig 2013

### **Datganiad Llywodraethu Blynyddol Drafft 2012/ 13**

Cyflwynodd y Pennaeth Archwilio Mewnol (PAN) Ddatganiad Llywodraethu Blynyddol Drafft 2012/13 (a ddogfenwyd yn flaenorol) er mwyn galluogi'r Aelodau i herio ac argymhell mwy o waith neu welliannau os oedd angen.

Roedd y Datganiad Llywodraethu Blynyddol Drafft wedi cael ei drafod yn y cyfarfod Llywodraethu Corfforaethol blaenorol ac ers hynny hefyd wedi cael ei gyflwyno yn yr UDA. Cafwyd adborth oddi wrth Anthony Veale, Swyddfa Archwilio Cymru, a hefyd yr UDA.

Roedd y ddogfen ar ffurf ddrafft a byddai angen llofnod y Prif Weithredwr a'r Arweinydd cyn diwedd mis Mehefin 2013. Byddai'r ddogfen yn dod yn ôl i'r Pwyllgor Llywodraethu Corfforaethol ym mis Medi 2013. Roedd amryw o feysydd gwella a byddai cynllun gweithredu yn cael ei lunio a fyddai'n cael ei ddiweddarau gan y Grŵp Llywodraethu a fyddai'n cynnwys Cadeiryddion ac Is-gadeiryddion Archwilio, y Pennaeth Gwasanaethau Cyfreithiol a Democrataidd, y Pennaeth Cyllid ac Asedau a'r Rheolwr Archwilio Mewnol.

Yn dilyn trafodaeth, codwyd y materion canlynol:-

- O ran y system rheolaeth fewnol, o fewn y Datganiad Llywodraethu Blynyddol Drafft, nodwyd na allai'r system rheolaeth fewnol ddileu pob risg a dim ond sicrwydd rhesymol, nid absoliwt, o effeithiolrwydd y gallai ei roi. Cadarnhaodd y PAN y byddai hyn yn cael ei godi yn yr Adroddiad Rheoli Risg a'i gyflwyno i'r UDG..
- Yr angen i wella ymgysylltiad â'r swyddogaeth archwilio ymhlith budd-ddeiliaid a sut y byddai hyn yn cael ei gyflawni? Eglurodd y Pennaeth Gwasanaethau Cyfreithiol a Democrataidd, mewn perthynas â'r canllawiau a gyhoeddwyd gan Lywodraeth Cymru, roedd gwelliannau i'w gwneud. Roedd trefniadau ar waith i bobl godi eitemau i'w cyflwyno i'r swyddogaeth archwilio. Ymhlith materion i'w hystyried ymhellach oedd a ddylid gwneud mwy o ddefnydd o Grwpiau Tasg a Gorffen, ac a ddylid cael aelodau o'r cyhoedd fel aelodau cyfetholedig ar y Pwyllgorau Archwilio neu roi hawliau iddynt siarad yn y Pwyllgor Archwilio ac ati.

**PENDERFYNWYD** yn amodol ar yr uchod, derbyn Datganiad Llywodraethu Blynyddol Drafft 2012/13.

## 11 YR HUNAN ASESIAD PWYLLGOR (CYFLWYNIAD O GANFYDDIADAU)

Cyflwynwyd adroddiad llafar gan y Pennaeth Archwilio Mewnol yn hysbysu'r Pwyllgor Llywodraethu Corfforaethol am ganfyddiadau Hunanasesiad y Pwyllgor.

Dwedodd y PAN mai dim ond dau holiadur oedd wedi cael eu dychwelyd. Cytunwyd y dylid ychwanegu'r mater hwn ar y rhaglen ar gyfer y cyfarfod nesaf i'w gynnal ar 3 Gorffennaf 2013 er mwyn galluogi'r Aelodau i weithio trwy'r holiadur a mynd ar yr hyfforddiant a fyddai ei angen.

**PENDERFYNWYD** ychwanegu cyflwyno'r canfyddiadau at y Rhaglen Waith i'r Dyfodol ar gyfer 3 Gorffennaf, 2013.

## 12 ADOLYGU CRONFEYDD WRTH GEFN A BALANSAU

Cyflwynodd y Pennaeth Cyllid ac Asedau (PCA) yr Adroddiad Adolygiad o'r Cronfeydd Wrth Gefn a'r Balansau (a ddosbarthwyd eisoes) i hysbysu'r Pwyllgor am lefel y cyllid sydd gan y Cyngor ar hyn o bryd a gofyn am farn y Pwyllgor am newidiadau i gronfeydd wrth gefn penodol cyn i gynigion gael eu cyflwyno i'r Cyngor llawn.

Roedd y dadansoddiad yn dangos y gellid symud £6.4m allan o gronfeydd wrth gefn presennol i Gronfa Wrth Gefn newydd ar gyfer Buddsoddi yn y Cynllun Corfforaethol. Roedd hyn naill ai oherwydd bod y risgiau o ran y gronfa wrth gefn bresennol wedi lleihau/ digwydd neu roeddent eisoes wedi'u sefydlu am bwrpas tebyg.

Nid oedd symud y cyllid rhwng cronfeydd wrth gefn yn golygu ei fod wedi'i wario, ond roedd yn golygu ei fod wedi'i neilltuo ar gyfer buddsoddiad yn y dyfodol. Roedd y Cynllun Corfforaethol yn cymryd yn ganiataol y byddai angen i'r Cyngor ganfod tua £25m o arian parod, cronfeydd wrth gefn, derbyniadau cyfalaf ac atgyfeirio gwariant refeniw ac y byddai £50m arall yn dod o fenthyca. Felly, roedd yr adolygiad hwn yn nodi tua 25% o'r cyllid fyddai ei angen ar gyfer y Cynllun Cyfalaf.

Pe cefnogwyd yr argymhellion yn yr adroddiad, buasent yn cael eu cynnwys yn yr 'Adroddiad Alldro' i'r Cyngor llawn a fyddai'n hysbysu'r Aelodau o'r sefyllfa derfynol ar ddiwedd y flwyddyn, cytuno ar greu cronfeydd wrth gefn newydd a phenderfynu beth i'w wneud gydag unrhyw achos o danwario neu orwario sydd wedi digwydd yn ystod y flwyddyn.

**PENDERFYNWYD** bod y Pwyllgor yn derbyn cynnwys yr adroddiad a chytuno gyda'r Adolygiad o'r Cronfeydd Wrth Gefn a'r Balansau.

## 13 SWYDDOGAETH LLYWODRAETHU CORFFORAETHOL WRTH BENNU'R GYLLIDEB

Cyflwynodd y Pennaeth Cyllid ac Asedau (PCA) adroddiad Swyddogaeth Llywodraethu Corfforaethol wrth Bennu'r Gyllideb (a ddosbarthwyd eisoes), i gael

barn y pwyllgor ar eu swyddogaeth yn y broses ddiwygiedig ar gyfer pennu'r gyllideb.

Dwedodd y PCA bod proses ddiwygiedig ar gyfer pennu cyllideb wedi cael ei chynnig yn sesiwn Briffio'r Cyngor ym Mawrth 2013 a fyddai'n lleihau nifer yr aelodau oedd â rhan ym mhroses herio'r gyllideb. Cynigwyd hefyd bod y Pwyllgor Llywodraethu Corfforaethol yn darparu trosolwg o'r broses.

Nid gwaith y Pwyllgor Llywodraethu Corfforaethol oedd cymeradwyo'r gyllideb, swyddogaeth fonitro oedd ei un hwy. Byddai hyn yn cael ei adrodd yn fisol i'r Cabinet.

Eglurodd y Pennaeth Gwasanaethau Cyfreithiol a Democraataidd bod y Mesur yn nodi dylai'r Pwyllgor Archwilio adolygu materion ariannol. Mae adroddiadau misol monitro'r gyllideb yn mynd i'r Cabinet. Awgrymwyd y dylid cyflwyno adroddiad canol blwyddyn ynglŷn â monitro'r gyllideb i'r Pwyllgor Llywodraethu Corfforaethol.

***PENDERFYNWYD*** Bod y Pwyllgor Llywodraethu Corfforaethol yn nodi a chytuno â'r Swyddogaeth Llywodraethu Corfforaethol wrth Benu'r Gyllideb.

#### **14 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL**

Cyflwynwyd Rhaglen Waith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol (a ddsbarthwyd eisoes) i'w hystyried.

Cytunwyd ychwanegu Cynllun Gweithredu Fframwaith Llywodraethu Corfforaethol at Raglen 5 Medi 2013 a bob yn ail cyfarfod wedi hynny.

***PENDERFYNWYD*** yn amodol ar yr uchod, bod y Pwyllgor yn cymeradwyo Rhaglen Waith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol.

**Daeth y cyfarfod i ben am 1.10 p.m.**

Mae tudalen hwn yn fwriadol wag

|                            |                                               |
|----------------------------|-----------------------------------------------|
| <b>Adroddiad i'r:</b>      | <b>Pwyllgor Llywodraethu Corfforaethol</b>    |
| <b>Dyddiad y Cyfarfod:</b> | <b>3 Gorffennaf 2013</b>                      |
| <b>Awdur yr Adroddiad:</b> | <b>Pennaeth Gwasanaethau Archwilio Mewnol</b> |
| <b>Teitl:</b>              | <b>Adroddiad Cynnydd Archwilio Mewnol</b>     |

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## 1. Am beth mae'r adroddiad yn sôn?

Mae'r adroddiad hwn yn rhoi'r diweddaraf i'r Pwyllgor ar gynnydd Archwilio Mewnol o ran darparu gwasanaeth, darparu sicrwydd, cwblhau adolygiadau, perfformiad ac effeithiolrwydd wrth weithio tuag at welliant.

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

I roi'r diweddaraf i Aelodau ynglŷn â:

- darparu ein Cynllun Sicrwydd ar gyfer 2013/14
- adroddiadau Archwilio Mewnol diweddar a gyhoeddwyd
- ymateb y rheolwyr i'r materion a godwyd
- perfformiad yr Archwiliad Mewnol

## 3. Beth yw'r Argymhellion?

- Bod y Pwyllgor yn ystyried ac yn rhoi sylwadau ar gynnydd a pherfformiad Archwilio Mewnol yn 2013/14
- Bod y Pwyllgor yn ystyried ac yn rhoi sylwadau ar adroddiadau Archwilio Mewnol diweddar
- Bod y Pwyllgor yn ystyried yr ymatebion i'n gwaith dilynol

## 4. Cynnydd Archwilio Mewnol

### *Darparu'r Cynllun Sicrwydd Archwilio Mewnol 2013/14*

- 4.1. Mae Atodiad 1 yn dadansoddi ein gwaith yn ystod 2013/14, mewn cymhariaeth â'r Strategaeth Archwilio Mewnol a gytunwyd. Mae'n cynnwys y sgoriau sicrwydd a'r nifer o faterion a godwyd yn dilyn yr adolygiadau gorffenedig, y diffiniadau a ddefnyddiwyd i ffurfio'r archwiliad a'r raddfa a ddefnyddiwyd i asesu'r lefel risg ar gyfer y materion a godwyd.

## Crynodeb o Adroddiadau Archwilio Mewnol Diweddar a gyflwynwyd

4.2. Mae ein hadroddiadau'n defnyddio lliwiau ar gyfer sgoriau sicrwydd fel a ganlyn:

|               |                  |                                                                            |
|---------------|------------------|----------------------------------------------------------------------------|
| <b>Gwyrdd</b> | Sicrwydd Uchel   | Risgiau a rheolaethau'n cael eu rheoli'n dda                               |
| <b>Melyn</b>  | Sicrwydd Canolig | Risgiau wedi'u nodi ond maent yn gynwysadwy ar lefel gwasanaeth            |
| <b>Oren</b>   | Sicrwydd Isel    | Risgiau wedi'u nodi sydd angen cyfarfod gyda'r Cyfarwyddwr/Aelod Arweiniol |
| <b>Coch</b>   | Dim sicrwydd     | Risgiau sylweddol wedi'u nodi sydd angen cynhadledd achos aelod / swyddog  |

4.3. Ers fy adroddiad ym Mai 2013, rydym wedi cyflwyno'r adroddiadau canlynol.

| Adroddiad Archwilio                 | Barn Archwilio | Materion a godwyd    |                  |                      | Sylwadau                                                       |
|-------------------------------------|----------------|----------------------|------------------|----------------------|----------------------------------------------------------------|
|                                     |                | Risg gritigol (Coch) | Risg fawr (Oren) | Risg ganolig (Melyn) |                                                                |
| Menter Brechwast am Ddim LIC        | <b>Uchel</b>   | 0                    | 0                | 0                    | Ni chyhoeddwyd adroddiad. Cadarnhad trwy e-bost i LIC yn unig. |
| Cyllid Myfyrwyr Addysg Uwch LIC     | <b>Uchel</b>   | 0                    | 0                | 0                    | Adroddiad crynodeb yn unig                                     |
| Systemau Ariannol – Rhuthun 2012/13 | <b>Canolig</b> | 0                    | 1                | 7                    | Terfynu'r prosiect 2012/13                                     |
| Rheoli Risg                         | <b>Canolig</b> | 0                    | 0                | 4                    | Terfynu'r prosiect 2012/13                                     |
| Ysgol Clawdd Offa, Prestatyn        | <b>Isel</b>    | 0                    | 0                | 21                   | Cyfarfod cynnydd 07/06/13                                      |

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

- 4.4. Mae'r mwyafrif o'n hadroddiadau Archwilio Mewnol yn nodi'r risgiau ac yn rheoli gwendidau. Rydym yn sgorio'r rhain fel risg gritigol, risg fawr neu risg ganolig. Mae rheolaeth yn cytuno ar y camau i fynd i'r afael â'r risgiau, gan gynnwys cyfrifoldebau a therfynau amser.
- 4.5 Rydym yn rhoi adroddiad am yr holl achosion lle nad ydyw rheolaeth yn llwyddo i ymateb i'n gwaith dilynol, neu lle maent yn mynd dros y dyddiad gweithredu y cytunwyd arno o fwy na thri mis. Mae'r Pwyllgor hwn yn penderfynu a oes angen cymryd camau pellach, er enghraifft, drwy alw'r bobl berthnasol i'w gyfarfod nesaf neu ofyn am adroddiad ysgrifenedig i esbonio'r diffyg cynnydd.
- 4.6 Ar hyn o bryd nid oes gennym unrhyw fater i'w godi gyda'r Pwyllgor ond byddwn yn darparu adroddiad llafar yn y cyfarfod ar ein hadolygiad dilynol diweddaraf o AD Strategol.



### **Perfformiad Archwilio Mewnol**

| <b>Sicrwydd hanfodol – pob targed 100%</b>                                                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Adolygiad o'r meysydd Sicrwydd Ariannol y cytunwyd arnynt yn y Cynllun Sicrwydd erbyn 31/03/14</b>                                                                                                                     |
| Hyd yma rydym wedi cwblhau 50% o'r prosiectau a gynlluniwyd, gydag eraill i'w cwblhau cyn 31 Mawrth 2014.                                                                                                                 |
| <b>Adolygiad o'r meysydd Sicrwydd Grantiau ac Ardystio y cytunwyd arnynt yn y Cynllun Sicrwydd erbyn 31/03/14</b>                                                                                                         |
| Hyd yma rydym wedi cwblhau 40% o'r prosiectau a gynlluniwyd, gydag eraill i'w cwblhau cyn 31 Mawrth 2014.                                                                                                                 |
| <b>Adolygiad o'r meysydd Sicrwydd Llywodraethu Corfforaethol y cytunwyd arnynt yn y Cynllun Sicrwydd erbyn 31/03/14</b>                                                                                                   |
| Mae'r rhan fwyaf o'r prosiectau hyn wedi eu trefnu ar gyfer yn ddiweddarach yn y flwyddyn er mwyn caniatáu amser ar gyfer cynnydd ar y Cynllun Corfforaethol. Hyd yma rydym wedi cwblhau 5% o'r prosiectau a gynlluniwyd. |
| <b>Adolygiad o'r meysydd Sicrwydd Risg Corfforaethol Uchel y cytunwyd arnynt yn y Cynllun Sicrwydd erbyn 31/03/14</b>                                                                                                     |
| Bydd yr holl brosiectau hyn yn cael eu cwblhau erbyn yr hydref.                                                                                                                                                           |

| <b>Safonau Cwsmeriaid – pob targed 100%</b>                                                               |
|-----------------------------------------------------------------------------------------------------------|
| <b>Cysylltu â chwsmeriaid o leiaf 2 wythnos ymlaen llaw i drefnu dyddiad addas ar gyfer ein hymweliad</b> |
| Dim data wedi'i gofnodi hyd yma                                                                           |
| <b>Anfon y Ddogfen Cwmpasu Prosiect y cytunwyd arni at y cwsmeriaid cyn i ni ddechrau'r gwaith</b>        |
| Dim data wedi'i gofnodi hyd yma                                                                           |
| <b>Anfon adroddiad drafft at y cwsmer o fewn 10 diwrnod gwaith o'r cyfarfod cau</b>                       |
| Perfformiad cyfredol 100%                                                                                 |
| <b>Anfon ein hadroddiad archwilio terfynol at y cwsmer o fewn 5 diwrnod gwaith o gytuno ar y drafft</b>   |
| Perfformiad cyfredol 100%                                                                                 |



## Appendix 1

### Internal Audit Work 2013/14 – progress as at 09/06/13

| Internal Audit Assurance Plan                              | Planned Days | Days to Date | Current Status                         | Audit Assurance | No. of Critical Issues | No. of Major Issues | No. of Moderate Issues | Comments                      |
|------------------------------------------------------------|--------------|--------------|----------------------------------------|-----------------|------------------------|---------------------|------------------------|-------------------------------|
| <b>Financial Assurance</b>                                 |              |              |                                        |                 |                        |                     |                        |                               |
| Financial systems – Ruthin based 2012/13                   | 0            | 1            | Complete                               | Medium          | 0                      | 1                   | 7                      | Completion of 2012/13 review  |
| Financial systems – Rhyl based                             | 48           | 0            | Not started                            |                 |                        |                     |                        | Due August 2013               |
| Financial systems – Ruthin based                           | 30           | 0            | Not started                            |                 |                        |                     |                        | Due January 2014              |
| Financial systems - Activedata testing 2012/13             | 16           | 14           | Draft report                           |                 |                        |                     |                        |                               |
| Compromise agreements                                      | 5            | 3            | Draft report                           |                 |                        |                     |                        | Verbal report to S151 Officer |
| <b>Sub-totals</b>                                          | <b>99</b>    | <b>18</b>    | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 4.6%     |                        | Actual to date: 4.5%          |
| <b>Grant &amp; Other Certification Assurance</b>           |              |              |                                        |                 |                        |                     |                        |                               |
| Sustainability/Climate Change                              | 3            | 1            | In progress                            |                 |                        |                     |                        |                               |
| Welsh Government (WG) education grant certification        | 15           |              |                                        |                 |                        |                     |                        | Completion of 2012/13 review  |
| - Breakfast initiative Grant                               |              | 4            | Complete                               | High            | 0                      | 0                   | 0                      |                               |
| - Thinking & Assessment for Learning Grant                 |              | 0            | Draft report                           |                 |                        |                     |                        |                               |
| WG 6 <sup>th</sup> Form Funding – Ysgol Brynhyfryd, Ruthin | 15           | 0            | Not started                            |                 |                        |                     |                        | Due September 2013            |
| WG Student Finance certification                           | 5            | 4            | Complete                               | High            | 0                      | 0                   | 0                      |                               |
| WG 6 <sup>th</sup> Form Funding - Denbigh High School      | 15           | 0            | Not started                            |                 |                        |                     |                        | Due January 2014              |

| Internal Audit Assurance Plan                                         | Planned Days | Days to Date | Current Status                         | Audit Assurance | No. of Critical Issues | No. of Major Issues | No. of Moderate Issues | Comments                                     |
|-----------------------------------------------------------------------|--------------|--------------|----------------------------------------|-----------------|------------------------|---------------------|------------------------|----------------------------------------------|
| <b>Sub-totals</b>                                                     | <b>53</b>    | <b>9</b>     | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 2.5%     |                        | Actual to date: 2.2%                         |
| <b>Corporate Governance Assurance</b>                                 |              |              |                                        |                 |                        |                     |                        |                                              |
| Management of human resources - agency / relief staff                 | 10           | 1            | In progress                            |                 |                        |                     |                        |                                              |
| Risk management                                                       | 0            | 4            | Complete                               | Medium          | 0                      | 0                   | 4                      | Completion of 2012/13 review                 |
| Procurement                                                           | 20           | 28           | In progress                            |                 |                        |                     |                        | Continuation of 2012/13 review               |
| Corporate Plan delivery                                               | 46           | 0            | Not started                            |                 |                        |                     |                        | Various projects during the year             |
| Customer Service Standards                                            | 7            | 0            | Not started                            |                 |                        |                     |                        | Due December 2013                            |
| Customer feedback process                                             | 10           | 0            | Not started                            |                 |                        |                     |                        | Due October 2013                             |
| Partnerships & collaboration                                          | 15           | 0            | Not started                            |                 |                        |                     |                        | 2 projects due June & October 2012           |
| Project management                                                    | 20           | 0            | Not started                            |                 |                        |                     |                        | Due September 2013                           |
| Management of human resources - disciplinaries & difficult situations | 20           | 0            | Not started                            |                 |                        |                     |                        | Due November 2013                            |
| Management of human resources - cessation of employment               | 20           | 0            | Not started                            |                 |                        |                     |                        | Due March 2014                               |
| Constitutional arrangements                                           | 9            | 0            | Not started                            |                 |                        |                     |                        | Due August 2013                              |
| Equalities                                                            | 15           | 0            | Not started                            |                 |                        |                     |                        | Due March 2014                               |
| Leadership                                                            | 1            | 0            | Complete                               | High            | 0                      | 0                   | 0                      | Assurance taken from outcome of staff survey |
| Corporate Governance Framework                                        | 15           | 0            | In progress                            |                 |                        |                     |                        | On-going work during the year                |
| <b>Sub-totals</b>                                                     | <b>208</b>   | <b>33</b>    | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 9.7%     |                        | Actual to date: 8.2%                         |

| Internal Audit Assurance Plan                                                   | Planned Days | Days to Date | Current Status                         | Audit Assurance | No. of Critical Issues | No. of Major Issues | No. of Moderate Issues | Comments           |
|---------------------------------------------------------------------------------|--------------|--------------|----------------------------------------|-----------------|------------------------|---------------------|------------------------|--------------------|
| <b>High Corporate Risk Assurance</b>                                            |              |              |                                        |                 |                        |                     |                        |                    |
| Collaboration agenda                                                            | 3            | 0            | Not started                            |                 |                        |                     |                        | Due December 2013  |
| Change/ modernisation projects                                                  | 3            | 0            | Not started                            |                 |                        |                     |                        | Due November 2013  |
| HR framework                                                                    | 3            | 0            | Not started                            |                 |                        |                     |                        | Due December 2013  |
| ICT investment                                                                  | 3            | 0            | Not started                            |                 |                        |                     |                        | Due December 2013  |
| <b>Sub-totals</b>                                                               | <b>12</b>    | <b>0</b>     | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 0.6%     |                        | Actual to date: 0% |
| <b>Risk-based Assurance</b>                                                     |              |              |                                        |                 |                        |                     |                        |                    |
| Corporate Health & Safety                                                       | 20           | 2            | Preparation                            |                 |                        |                     |                        | Due July 2013      |
| Sickness absence management                                                     | 25           | 0            | Not started                            |                 |                        |                     |                        | Due September 2013 |
| Safeguarding & reviewing                                                        | 3            | 0            | Not started                            |                 |                        |                     |                        | Due December 2013  |
| Travel & subsistence - pool cars                                                | 20           | 20           | In progress                            |                 |                        |                     |                        |                    |
| Welfare advice                                                                  | 30           | 5            | In progress                            |                 |                        |                     |                        |                    |
| Facilities management                                                           | 20           | 0            | Preparation                            |                 |                        |                     |                        | Due July 2013      |
| Adult Services - improvement & priority areas from self-assessment 2013/14      | 5            | 0            | Not started                            |                 |                        |                     |                        | Due October 2013   |
| Adult Services - residential care                                               | 20           | 0            | Not started                            |                 |                        |                     |                        | Due August 2013    |
| Adult Services - Deputy for Finance (Court of Protection)                       | 12           | 0            | Not started                            |                 |                        |                     |                        | Due July 2013      |
| Children's Services - improvement & priority areas from self-assessment 2013/14 | 5            | 0            | Not started                            |                 |                        |                     |                        | Due December 2013  |
| Children's Services - cash payments to clients                                  | 15           | 0            | Not started                            |                 |                        |                     |                        | Due February 2014  |

| Internal Audit Assurance Plan                                                 | Planned Days | Days to Date | Current Status | Audit Assurance | No. of Critical Issues | No. of Major Issues | No. of Moderate Issues | Comments           |
|-------------------------------------------------------------------------------|--------------|--------------|----------------|-----------------|------------------------|---------------------|------------------------|--------------------|
| Children's Services - performance                                             | 1            | 0            | Not started    |                 |                        |                     |                        | Due June 2013      |
| Arms Length Organisations                                                     | 2            | 0            | Not started    |                 |                        |                     |                        | Date to be agreed  |
| Library Standards                                                             | 2            | 0            | Not started    |                 |                        |                     |                        | Due July 2013      |
| School admissions                                                             | 10           | 0            | Not started    |                 |                        |                     |                        | Due January 2014   |
| 2st Century Schools programme                                                 | 10           | 0            | Not started    |                 |                        |                     |                        | Due October 2013   |
| School themed visits - governance                                             | 20           | 0            | Scoping        |                 |                        |                     |                        | Due July 2013      |
| School themed visits - physical security / health & safety                    | 30           | 0            | Scoping        |                 |                        |                     |                        | Due December 2013  |
| School themed visits - procurement                                            | 20           | 0            | Scoping        |                 |                        |                     |                        | Due December 2013  |
| School themed visits - safeguarding                                           | 15           | 0            | Scoping        |                 |                        |                     |                        | Due July 2013      |
| School themed visits - School Fund management                                 | 15           | 0            | Scoping        |                 |                        |                     |                        | Due January 2014   |
| Blessed Edward Jones School, Rhyl                                             | 15           | 0            | Not started    |                 |                        |                     |                        | Due October 2013   |
| Special Education                                                             | 30           | 0            | Not started    |                 |                        |                     |                        | Due March 2014     |
| Flying Start Grant                                                            | 5            | 0            | Scoping        |                 |                        |                     |                        | Due July 2013      |
| School Improvement performance                                                | 1            | 0            | Not started    |                 |                        |                     |                        | Due July 2013      |
| School Improvement - review of admin, terms & conditions, TOIL & travel costs | 20           | 0            | Preparation    |                 |                        |                     |                        | Due July 2013      |
| Fly tipping                                                                   | 1            | 0            | In progress    |                 |                        |                     |                        | Due July 2013      |
| Public conveniences                                                           | 10           | 0            | Not started    |                 |                        |                     |                        | Due September 2013 |
| Highways network services                                                     | 10           | 0            | Not started    |                 |                        |                     |                        | Due January 2014   |
| Fleet management recharges                                                    | 3            | 0            | Not started    |                 |                        |                     |                        | Due July 2013      |

| Internal Audit Assurance Plan                        | Planned Days | Days to Date | Current Status                         | Audit Assurance | No. of Critical Issues | No. of Major Issues | No. of Moderate Issues | Comments                     |
|------------------------------------------------------|--------------|--------------|----------------------------------------|-----------------|------------------------|---------------------|------------------------|------------------------------|
| S106 Agreements                                      | 10           | 0            | Not started                            |                 |                        |                     |                        | Due September 2013           |
| Legal Services                                       | 25           | 0            | Not started                            |                 |                        |                     |                        | Due January 2014             |
| Coroners Service                                     | 20           | 0            | Not started                            |                 |                        |                     |                        | Due February 2014            |
| Taxi driver & vehicle licensing                      | 25           | 0            | Not started                            |                 |                        |                     |                        | Due January 2014             |
| IT assurance work                                    | 10           | 0            | Not started                            |                 |                        |                     |                        | Date to be agreed            |
| Fostering Service                                    | 0            | 7            | Draft report                           |                 |                        |                     |                        | Completion of 2012/13 review |
| Adults services - efficiency of charging processes   | 0            | 5            | In progress                            |                 |                        |                     |                        | Completion of 2012/13 review |
| Modernising Education                                | 0            | 1            | In progress                            |                 |                        |                     |                        | Completion of 2012/13 review |
| Ysgol Clawdd Offa, Prestatyn                         | 0            | 3            | Complete                               | Low             | 0                      | 7                   | 21                     | Completion of 2012/13 review |
| Winter maintenance                                   | 0            | 1            | Complete                               | Medium          | 0                      | 0                   | 10                     | Completion of 2012/13 review |
| Countryside Services                                 | 0            | 16           | In progress                            |                 |                        |                     |                        | Completion of 2012/13 review |
| Housing Services                                     | 0            | 4            | Draft report                           |                 |                        |                     |                        | Completion of 2012/13 review |
| Consultant payments                                  | 0            | 7            | In progress                            |                 |                        |                     |                        | On-going work from 2012/13   |
| <b>Sub-totals</b>                                    | <b>485</b>   | <b>71</b>    | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 22.7%    |                        | Actual to date: 17.7%        |
| <b>Modernising &amp; Efficiency Projects</b>         |              |              |                                        |                 |                        |                     |                        |                              |
| Care Brokerage Service - process review              | 3            | 0            | Not started                            |                 |                        |                     |                        | Date to be agreed            |
| Disabled Facilities Grants - Systems Thinking review | 10           | 1            | Scoping                                |                 |                        |                     |                        | Date to be agreed            |
| Leisure Services information management system       | 2            | 0            | Not started                            |                 |                        |                     |                        | Date to be agreed            |

| Internal Audit Assurance Plan                                                | Planned Days | Days to Date | Current Status                         | Audit Assurance | No. of Critical Issues | No. of Major Issues | No. of Moderate Issues | Comments                       |
|------------------------------------------------------------------------------|--------------|--------------|----------------------------------------|-----------------|------------------------|---------------------|------------------------|--------------------------------|
| Fleet management & vehicle maintenance - Systems Thinking review             | 22           | 0            | Scoping                                |                 |                        |                     |                        | Due July 2013                  |
| Housing responsive repairs & voids - continuation of performance measurement | 10           | 0            | Preparation                            |                 |                        |                     |                        | Due July 2013                  |
| Planning & Public Protection - process reviews of various services           | 10           | 9            | In progress                            |                 |                        |                     |                        |                                |
| IT Service Desk                                                              | 0            | 0            | In progress                            |                 |                        |                     |                        | Continuation of 2012/13 review |
| Contingency for future reviews                                               | 28           |              |                                        |                 |                        |                     |                        |                                |
| <b>Sub-totals</b>                                                            | <b>85</b>    | <b>10</b>    | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 4.0%     |                        | Actual to date: 2.5%           |
| <b>External Contract Work</b>                                                |              |              |                                        |                 |                        |                     |                        |                                |
| Natural Resources Wales                                                      | 165          | 31           |                                        |                 |                        |                     |                        |                                |
| North Wales Police                                                           | 225          | 46           |                                        |                 |                        |                     |                        |                                |
| School Fund Audits                                                           | 40           | 2            |                                        |                 |                        |                     |                        |                                |
| <b>Sub-totals</b>                                                            | <b>430</b>   | <b>79</b>    | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 20.1%    |                        | Actual to date: 19.7%          |
| <b>Other Areas of Work &amp; Contingencies</b>                               |              |              |                                        |                 |                        |                     |                        |                                |
| Consultancy & Corporate Work                                                 | 120          | 28           |                                        |                 |                        |                     |                        |                                |
| Follow up reviews                                                            | 53           | 19           |                                        |                 |                        |                     |                        |                                |
| IA collaboration                                                             | 20           | 4            |                                        |                 |                        |                     |                        |                                |
| Frauds & Investigations                                                      | 50           |              |                                        |                 |                        |                     |                        |                                |
| - National Fraud Initiative                                                  |              | 3            |                                        |                 |                        |                     |                        |                                |
| - general enquiries                                                          |              | 2            |                                        |                 |                        |                     |                        |                                |



| Internal Audit Assurance Plan | Planned Days | Days to Date | Current Status                         | Audit Assurance | No. of Critical Issues | No. of Major Issues | No. of Moderate Issues | Comments              |
|-------------------------------|--------------|--------------|----------------------------------------|-----------------|------------------------|---------------------|------------------------|-----------------------|
| IA relationship management    | 25           | 6            |                                        |                 |                        |                     |                        |                       |
| <b>Sub-totals</b>             | <b>268</b>   | <b>62</b>    | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 12.5%    |                        | Actual to date: 15.5% |
| <b>IA Support</b>             |              |              |                                        |                 |                        |                     |                        |                       |
| Management & administration   | 400          | 74           |                                        |                 |                        |                     |                        |                       |
| Training & development        | 100          | 45           |                                        |                 |                        |                     |                        |                       |
| <b>Sub-totals</b>             | <b>500</b>   | <b>119</b>   | <b>% Internal Audit Assurance Plan</b> |                 |                        | Estimated: 23.4%    |                        | Actual to date: 29.7% |
| <b>Grand Totals</b>           | <b>2140</b>  | <b>401</b>   |                                        |                 |                        |                     |                        |                       |

Mae tudalen hwn yn fwriadol wag

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

**Dyddiad y cyfarfod:** 3 Gorffennaf 2013

**Aelod / Swyddog Arweiniol** Barbara Smith

**Awdur yr Adroddiad :** Catrin Roberts

**Teitl: Adroddiad Archwilio Mewnol AD Strategol:**

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## **1. Am beth mae'r adroddiad yn sôn?**

Mae'r adroddiad yn rhoi'r wybodaeth ddiweddaraf am y camau gweithredu a nodwyd fel rhan o'r Adroddiad Archwilio Mewnol.

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

Yn y Cyfarfod Llywodraethu Corfforaethol ar 27 Chwefror 2013, cyflwynodd yr adran Archwilio Mewnol adroddiad ar AD Strategol oedd â graddfa sicrwydd isel mewn perthynas â darparu cynllun gweithredu archwilio.

Trafodwyd hyn yn helaeth yn y cyfarfod, a gofynnodd yr aelodau am gael adolygu'r cynnydd yn ofalus a chyflwyno adroddiad yn rhoi'r wybodaeth ddiweddaraf i gyfarfod mis Gorffennaf i sicrhau bod y camau yn cael eu datblygu.

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

Nodi cynnwys yr adroddiad.

## **4. Manylion am yr Adroddiad**

Cyflwynwyd adroddiad i'r Cyfarfod Llywodraethu Corfforaethol ym mis Chwefror 2013 ynglŷn ag AD Strategol oherwydd y graddfa sicrwydd isel a roddwyd i ddarpariaeth tebygol Cynllun Gweithredu Archwilio'r gwasanaeth. Ers hynny, gwnaethpwyd cynnydd helaeth ar y cynllun gweithredu ac mae copi wedi'i atodi yn atodiad A.

Mae gwaith pellach angen ei wneud ac mae hyn wedi'i nodi isod.

### **Data Gweithlu**

Mae'r prosiect data gweithlu ar y gweill a bydd wedi'i gwblhau erbyn Hydref 2013. Yn ogystal â hyn mae ymarfer data yn cael ei gynnal sy'n cynnwys cydweddu data cyflogau a Trent, gyda rheolwyr yn dilysu'r data os yw'n bosibl. Pan fydd hyn wedi'i wneud, bydd data allweddol yn cael ei ddilysu gan y gweithwyr.

Mae trafodaethau hefyd ar y gweill i sicrhau cywirdeb parhaus y data yn y dyfodol. Mae hyn yn cynnwys un pwynt mynediad ar gyfer gwybodaeth allweddol, gwiriadau rheolaidd ar linellau rhoi gwybod, a phroses ar gyfer cynnwys newidiadau gwasanaeth fel ailstrwythuro.

### **Fframwaith Recriwtio**

Mae'r fframwaith recriwtio wedi'i gytuno a'i fabwysiadu gan y Cyngor. Mae'n mynd i'r afael â nifer o faterion a godwyd yn yr Adroddiad Archwilio. Y cam nesaf yw ei lansio yn y gwasanaethau gan ddefnyddio amryw o ddulliau a'u teilwra i anghenion y gwasanaethau unigol os yw'n bosibl. Mae gwaith wedi dechrau a rhagwelir y bydd yn cymryd 6 mis i gyd.

### **Gweithredu canlyniadau'r adolygiad proses.**

Ochr yn ochr â'r Cynllun Gweithredu Archwilio, mae Cynllun Gwella AD (Crynodeb yn Atodiad B) ac mae gweithredu canlyniadau'r adolygiadau proses wedi'i gynnwys yn y cynllun hwnnw. Mae'r gwaith hwn wedi dechrau ac mae'n barhaus.

### **Fframwaith Cymhwysedd AD a'r Fframwaith Sicrwydd Ansawdd**

Mae'r ddau wedi'u datblygu ac yn barod i'w gweithredu.

Mae'r fframwaith sicrwydd ansawdd yn rhan o'r Broses Herio Gwasanaeth a bydd yn cael ei gyflwyno yn unol â'r graddfeydd amser a nodwyd ar gyfer y broses herio.

Cynhelir yr Adolygiad Cymhwysedd Proffesiynol AD yn flynyddol, ond 6 mis ar ôl y Gwerthusiad Perfformiad. Bydd hyn yn cadw ffocws y Gwerthusiadau Perfformiad ar gymhwysedd cyffredinol Cyngor Sir Ddinbych ac yn darparu adolygiad dros dro o berfformiad sy'n canolbwyntio ar gymhwysedd proffesiynol sydd wedi'i dargedu yn benodol ar gyfer eu swyddogaeth yn y cyngor. Bydd hyn yn dechrau ym mis Medi 2013.

### **Datblygu rhestrau gwirio, sgrïptiau safonol a llythyrau ar gyfer gwasanaeth trafodaethol**

Mae'r gwaith hwn wedi dechrau, ond mae rŵan yn cael ei gynnwys yn y cynllun Gwella AD ehangach sy'n cynnwys awtomatiaeth prosesau os yw'n bosibl. Bydd pob proses yn cael ei chynnal yn ei thro ac felly mae'n bosibl y bydd yn cymryd tan fis Rhagfyr i'w cwblhau. Ond, bydd tua 80% yn cael eu cwblhau o fewn y graddfeydd amser gwreiddiol sef Hydref 2013.

Bydd Archwilio Mewnol yn cynnal wythnos adolygu yn dechrau 24 Mehefin 2013 a byddant yn gallu rhoi adroddiad ar lafar yn y cyfarfod os oes angen.

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

Amherthnasol.

### **6. Faint fydd hyn yn ei gostio a sut bydd yn effeithio ar wasanaethau eraill?**

Does dim goblygiadau penodol ar wasanaeth arall.

- 7. Beth yw prif gasgliadau'r asesiad a gynhaliwyd ynglŷn ag effaith y penderfyniad ar gydraddoldeb? Dylid cynnwys templed yr Asesiad o Effaith ar Gydraddoldeb a gwblhawyd fel atodiad i'r adroddiad.**

Amherthnasol.

- 8. Pa ymgynghori a gynhaliwyd gyda'r Pwyllgorau Archwilio ac eraill?**

Amherthnasol.

- 9. Datganiad y Prif Swyddog Cyllid**

Amherthnasol.

- 10. Pa risgiau sy'n bodoli ac a oes unrhyw beth y gallwn ei wneud i'w lleihau?**

Mae risg yn gysylltiedig â pheidio darparu cynllun gweithredu sydd wedi'i nodi fel rhan o'r adroddiad archwilio.

- 11. Pŵer i wneud y Penderfyniad**

Amherthnasol

Mae tudalen hwn yn fwriadol wag

| Risk/<br>Issue<br>No. | Risk/Issue                                                                                                                                                                                                                                                                                                                      | Outstanding Action                                                                                                                                                                                                          | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                     | Data held on the Trent system is not always accurate, as it is not always updated promptly, e.g. vacant posts are not always closed off. Despite previous work undertaken, e.g. data quality monitoring, there is a risk of poor data quality, objectives not being met, inaccurate reporting, and ineffective decision-making. | <p>HR needs to check that all employees have received the form detailing their employee information, and that they have returned the form to HR to update the system.</p> <p><b>Revised Completion Date: March 2013</b></p> | <p>We have checked the records of forms sent out and all employees were included. However we are aware that some employees did not receive the forms. There was the option of reissuing forms, however on reflection we have determined that this is not necessarily the most effective way of doing this. We have therefore decided to take a different approach and supplementary actions have been identified to improve the quality and accuracy of Trent data.</p> |
|                       |                                                                                                                                                                                                                                                                                                                                 | <p>The HR Business Partner is also working on a project that involves identifying anomalies with the organisation structure on the Trent system.</p> <p><b>Revised Completion Date: October 2013</b></p>                    | <p>Ongoing – on track for completion October 2013</p>                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                       |                                                                                                                                                                                                                                                                                                                                 | <p>Implement the outcomes of the process review.</p> <p><b>Revised Completion Date: October 2013</b></p>                                                                                                                    | <p>Ongoing – on track for completion October 2013</p>                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2                     | <p>There is no robust mechanism in place to determine accurately the future number of employees required within the Council to help identify shortages and competency gaps. This is due to</p>                                                                                                                                  | <p>In light of increasing budgetary pressures, it would be beneficial for managers to forecast further in advance the future employees required.</p>                                                                        | <p>Completed - Built into Workforce Planning exercise undertaken annually with services</p>                                                                                                                                                                                                                                                                                                                                                                             |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                            |                                                                                                                                                                                                       |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | a lack of system integration that links a post to the budget, which results in HR having to interpret the effects of budget savings on posts.                                                                                                                                                                                                                                                                                                    |                                                                                                                            |                                                                                                                                                                                                       |
| 3 | Although the new structure sees HR in a supportive role, as opposed to a 'policing' role, there is a lack of quality assurance checking to ensure that employees and managers are complying with HR policies and procedures. This increases the risk of the Council not complying with relevant legislation and it increases further if HR employees and service managers receive inadequate training and are unclear of their responsibilities. | Implement the outcomes of the process review.<br><b>Revised Completion Date: October 2013</b>                              | Ongoing – on track for completion October 2013                                                                                                                                                        |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Implement a quality assurance framework.<br><b>Revised Completion Date: June 2013</b>                                      | Completed                                                                                                                                                                                             |
| 4 | There is an increased risk of inaccurate payments to employees, as HR does not always submit documentation to Payroll promptly or accurately, as we identified in our previous annual reviews of the Payroll system. This creates additional pressure on the Payroll team in scrutinising and amending forms                                                                                                                                     | The Standard Operating procedures should be made available on the intranet for future reference.                           | Completed                                                                                                                                                                                             |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Meetings between Payroll & HR Team Managers to be held on a regular basis.<br><b>Revised Completion Date: January 2013</b> | Meetings have been arranged but Payroll have been unable to attend due to work pressures arising out of key projects undertaken within the service. Agreed with Payroll that these will recommence in |



|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                |                                                                                                                                           |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
|   | to prevent inaccurate payments while still meeting strict deadlines.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                | July.                                                                                                                                     |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Monitoring system to be put in place to improve performance.<br><b>Revised Completion Date: October 2013</b>                                                                                                   | Ongoing – on track from completion October 2013                                                                                           |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Implement the outcomes of the process review.<br><b>Revised Completion Date: October 2013</b>                                                                                                                  | Ongoing – on track from completion October 2013                                                                                           |
| 5 | Overall, from consultation throughout our review, we received negative feedback on the new HR service, particularly with HR Direct. For example: comments on poor communication;<br><br>a lack of continuity and inconsistent responses; and important HR documentation, such as job application forms, going missing<br><br>Additionally, HR Direct does not have a robust mechanism for ensuring that it logs all queries, refers them to the most appropriate person for answering, and ensuring that HR deals with issues promptly. There is also no prompt for HR Assistants to pursue outstanding essential documentation, such as appointment references. Without addressing these | Introduction of Civica Help Desk (CRM)<br><b>Revised Completion Date: February 2013</b>                                                                                                                        | Completed                                                                                                                                 |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Introduction of Customer Service Standards.<br><b>Revised Completion Date: February 2013</b>                                                                                                                   | Completed                                                                                                                                 |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Introduction of HR Competencies for all levels<br><b>Revised Completion Date: April 2013</b>                                                                                                                   | Completed                                                                                                                                 |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Complete project management scoping exercise and revise HR content on intranet.<br><b>Revised Completion Date: September 2013</b>                                                                              | Project Management Scoping Exercise – Completed<br><br>Review of HR Content on Intranet is ongoing and part of wider HR Improvement Plan. |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Checklists and scripts need to be developed further. Letters issued by HR will also be reviewed, with the aim to reduce the number of mistakes made by HRAs.<br><b>Revised Completion Date: September 2013</b> | Ongoing. This has a revised completion date of December 2013 due to incorporating into wider improvements required.                       |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                               |
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|   | fundamental issues, several risks are emerging of services becoming less efficient; ineffective; inconsistent treatment of employees; poor decision-making, and non-compliance with legislation, which could lead to financial penalties, tribunal costs, and reputation damage                                                                                                                                                                  |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                               |
| 6 | The Council's recruitment and selection procedure is out-of-date and some employees have not received the necessary recruitment training prior to being a member of a recruitment panel. Insufficient guidance, monitoring and a lack of clarity of responsibilities could lead to non-compliance with legislation, and may lead to financial costs from re-appointment or tribunals if applicants consider that they are being unfairly treated | Further power hours training will be provided once the revised recruitment policy has been implemented. HR Business Partners could make the heads of services aware of the need for recruitment training during their monthly meetings.<br><b>Revised Completion Date: April 2013</b> | Recruitment Framework has been adopted by the Council. Currently in discussion with Heads of Service on how they want the framework launched within their service so that it meets their specific needs. Launch anticipated to take 6 months. |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Implement the outcomes of the process review.<br><b>Revised Completion Date: October 2013</b>                                                                                                                                                                                         | Ongoing – on track from completion October 2013                                                                                                                                                                                               |
| 7 | There is a lack of evidence to support the justification and authorisation for filling a post. We identified instances where there was a lack of documentation held on new starters' HR files, including vacancy control forms and interview notes. This may be                                                                                                                                                                                  | Managers to send through interview notes as requested.<br><b>Revised Completion Date: September 2013</b>                                                                                                                                                                              | Notes are requested from managers but not always received. Managers will be reminded of this as part of the launch of the recruitment framework.                                                                                              |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Implement the outcomes of the process review.<br><b>Revised Completion Date: October 2013</b>                                                                                                                                                                                         | Ongoing – on track from completion October 2013                                                                                                                                                                                               |

|   |                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                        |                                                                                                                               |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
|   | linked to our concerns over managers' training and awareness of their responsibilities mentioned above and increases the risk of the Council being unable to challenge any accusation of unfair treatment in the recruitment process, incurring tribunal costs                                                                                                                                       |                                                                                                                                                                                                                                                        |                                                                                                                               |
| 8 | There is insufficient vetting of new starters to verify the authenticity of qualifications specific to the post applied for and references are not always received prior to the employee starting work with the Council. This increases the risk of inappropriate appointments and the resulting reputational damage and financial impact of terminating the contract or the cost of re-appointment. | The new recruitment framework should provide clear guidance to managers on their responsibilities for obtaining qualifications, references, and proof of identity.<br><b>Revised Completion Date: April 2013</b>                                       | Completed                                                                                                                     |
|   |                                                                                                                                                                                                                                                                                                                                                                                                      | Review of references procedure and input of workflows in Civica. Team managers will carry out quality assurance checking to ensure that the procedure is followed.<br><b>Revised Completion Date: April 2013</b>                                       | QA process undertaken and will be ongoing.<br><br>Workflows currently being developed and will be completed by September 2013 |
|   |                                                                                                                                                                                                                                                                                                                                                                                                      | Posts should be assessed to identify those needing further checks to verify the authenticity of the qualifications with an external body, i.e. the education establishment or professional organisation.<br><b>Revised Completion Date: April 2013</b> | Further checks are undertaken on a post by post basis as they go through the recruitment process.<br>Completed.               |
|   |                                                                                                                                                                                                                                                                                                                                                                                                      | Implement the outcomes of the process review.<br><b>Revised Completion Date: October 2013</b>                                                                                                                                                          | Ongoing – on track for completion October 2013                                                                                |
| 9 | There is inadequate decision-making, business continuity and succession planning arrangements within the Council.                                                                                                                                                                                                                                                                                    | From discussion with the Human Resources Business Partner, there are still cases where ex-employees are re-employed in the same post. HR is not always made aware of the re-employment until after the employee                                        | Report run on a quarterly basis to identify employees who have left within 12 months and returned to similar posts.           |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                       |                                                                                      |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
|    | In some cases, this has resulted in the employment of ex-employees temporarily to provide cover. There is a risk that such arrangements are not cost effective, are insufficiently authorised and used inconsistently. This could result in reputational damage for the Council, particularly if the arrangement is not open and transparent.                                                                                                                                                                                                                                                       | has been re-appointed. HR plan to utilise the Trent system to run reports on employees who have been re-employed. <b>Completion Date: April 2013</b>                                                                                                                                                  |                                                                                      |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Services need to identify key roles and posts and ensure that adequate succession planning is in place. HR Business Partners should make sure succession planning is in place within services as part of their on-going role and as part of workforce planning. Revised Completion Date: October 2013 | Completed - Built into Workforce Planning exercise undertaken annually with services |
| 10 | Business Partners provide support to line managers for grievances and disciplinary cases but, while they maintain their own records, there is no computerised central record to show progress with each case. This would assist with business continuity in the event of another Business Partner becoming involved. There is also no robust mechanism for ensuring that all grievances and disciplinary cases are recorded and dealt with promptly by the most appropriate person. This could lead to grievance cases not being handled effectively, leading to disputes and employment tribunals. | All cases to be logged on current CRM helpdesk. <b>Revised Completion Date: February 2013</b>                                                                                                                                                                                                         | Completed                                                                            |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                       |                                                        |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| 11 | <p>There is a risk of non-compliance with legislation and inconsistent treatment of employees leading to financial loss from tribunal costs and reputational damage as:</p> <p>there is a lack of documentation held on redeployees' files and no robust system to record the actions taken to prevent redundancy payments and ensure that each redeployee has had equal opportunity to be considered for vacant posts; and the redeployment files are kept in a lockable cabinet, but this is not locked, increasing the risk of unauthorised access to personal details and data protection breach.</p> | <p>Implement the outcomes of the process review<br/> <b>Revised Completion Date: October 2013</b></p> | <p>Ongoing – on track from completion October 2013</p> |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------|

Mae tudalen hwn yn fwriadol wag

## HR Improvement Plan

| Action no. | Key Milestones                                                            | Start Date | End Date |
|------------|---------------------------------------------------------------------------|------------|----------|
| 1          | Governance                                                                | 01/04/13   | 31/12/13 |
| 3          | To complete the EDRMS process for all employee files                      | 01/01/13   | 31/12/13 |
| 5          | To review working styles, accommodation and travel arrangements within HR | 01/09/13   | 31/12/13 |
| 6          | To review policies and procedures in line with new format                 | 01/04/13   | 31/03/14 |
| 7          | System improvements                                                       | 01/05/13   | 31/12/13 |
| 8          | Improving service quality (to include implementation of Lean Review)      | 01/04/13   | 31/10/13 |
| 9          | Improving the Customer experience                                         | 01/04/13   | 31/12/13 |
| 20         | To complete the audit action plan                                         | 01/01/13   | 31/10/13 |
| 76         | Performance Appraisal System                                              | 01/06/13   | 30/09/13 |
| 77         | Recruitment Process                                                       | 01/06/13   | 31/08/13 |
| 78         | Contract Change process                                                   | 01/07/13   | 31/08/13 |
| 79         | Leavers Process                                                           | 01/08/13   | 30/09/13 |
| 80         | Maternity, Adoption and Paternity Process                                 | 01/09/13   | 31/10/13 |
| 81         | Flexible Retirement Process                                               | 01/10/13   | 30/11/13 |
| 82         | Purchasing additional leave                                               | 01/11/13   | 30/11/13 |
| 132        | Occupational Health Improvement Plan                                      | 01/04/13   | 30/09/13 |

Tudalen 39

Further details on the plan are available via Verto.

Mae tudalen hwn yn fwriadol wag



|                                 |                                                                                                      |
|---------------------------------|------------------------------------------------------------------------------------------------------|
| <b>Adroddiad i'r:</b>           | <b>Pwyllgor Llywodraethu Corfforaethol</b>                                                           |
| <b>Dyddiad y Cyfarfod:</b>      | <b>3 Gorffennaf 2013</b>                                                                             |
| <b>Aelod/Swyddog Arweiniol:</b> | <b>Aelod Arweiniol dros Foderneiddio a Pherfformiad / Y Pennaeth Cynllunio Busnes a Pherfformiad</b> |
| <b>Awdur yr Adroddiad:</b>      | <b>Tony Ward, Rheolwr Tîm Gwella Corfforaethol</b>                                                   |
| <b>Teitl:</b>                   | <b>Fframwaith Rheoli Risgiau Strategol</b>                                                           |

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

- 1.1 Mae a wnelo'r adroddiad hwn â'r Fframwaith Rheoli Risgiau Strategol a ddefnyddir yng Nghyngor Sir Ddinbych. Mae'r fframwaith yn llywodraethu sut rydym yn rheoli risgiau ar lefel gorfforaethol a gwasanaeth.

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

- 2.1 Rôl y Pwyllgor Llywodraethu Corfforaethol yw sicrhau bod gan y Cyngor system effeithiol ar waith i reoli risgiau'n effeithiol. Pan ddiwygiwyd y Fframwaith Rheoli Risgiau yn dilyn adolygiad o reoli risgiau strategol yn 2011-12, cytunwyd y byddai adroddiad yn cael ei gyflwyno i'r pwyllgor hwn bob blwyddyn i ddarparu sicrwydd bod y fframwaith yn rymus ac yn gweithio'n effeithiol. Mae'r adroddiad hwn yn amserol gan ei fod yn cyd-daro gyda chyhoeddiad adroddiad Archwilio Mewnol ar y broses rheoli risgiau, sydd hefyd wedi'i gynnwys yn y papurau ar gyfer y cyfarfod hwn.

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

- 3.1 Argymhellir bod yr Aelodau'n trafod yr adroddiad ac yn ystyried a oes angen unrhyw gamau pellach i roi sicrwydd am y fframwaith rheoli risgiau.

## **4. Manylion yr adroddiad**

- 4.1. Mae'r Gofrestr Risg Corfforaethol yn galluogi'r cyngor i reoli tebygrwydd ac effaith y risgiau trwy werthuso effaith unrhyw ddulliau rheoli presennol, a thrwy gofnodi dyddiadau cau a chyfrifoldebau ar gyfer camau lliniaru pellach i alluogi rheolaeth dynnach.
- 4.2. Y Tîm Gweithredol Corfforaethol sy'n datblygu ac yn berchen ar y Gofrestr Risg Corfforaethol. Fe'i hadolygir yn ffurfiol ddwywaith y flwyddyn, ac mae'r broses ar gyfer adolygu fel a ganlyn:
- Adolygir cofrestrau risg gwasanaethau cyn pob adolygiad Cofrestr Risg Corfforaethol. Mae'r Tîm Gwella Corfforaethol yn dadansoddi cofrestrau

risg gwasanaeth i ddynodi risgiau o arwyddocâd corfforaethol neu unrhyw themâu sy'n dod i'r amlwg ar draws gwasanaethau.

- Cesglir diweddariadau ar risgiau corfforaethol cyfredol gan berchnogion risg, a chesglir diweddariadau ar gamau lliniaru gan berchnogion gweithredu.
- Cynhelir cyfarfodydd unigol gyda'r Prif Weithredwr a phob Cyfarwyddwr Corfforaethol i drafod y risgiau maent yn arwain arnynt. Rhoddir ystyriaeth o ran ydy'r risg yn parhau, ydy'r sgorau'n gywir, a oes angen camau pellach, ac a oes angen cynnwys unrhyw risgiau newydd yn eu portffolios.
- Cynhelir gweithdy risg gyda'r Tîm Gweithredol Corfforaethol i adolygu'r risgiau presennol; trafod cynnydd ar gamau lliniaru sydd wedi'u cytuno; trafod a chytuno risgiau corfforaethol newydd; adolygu a diweddarau sgorau risgiau anodd cael gwared arnynt; diweddarau'r dulliau rheoli presennol (yng ngoleuni camau wedi'u cwblhau); a chytuno unrhyw gamau newydd y mae eu hangen i liniaru risgiau. Yn y dyfodol, bydd y gweithdy hwn yn cael ei gynnal mewn Gwybodaeth i'r Cabinet i sicrhau bod Aelodau Arweiniol (a chanddynt berchenogaeth wleidyddol ar y risgiau corfforaethol) yn cymryd rhan yn llawn yn y broses.

4.3 Er bod y Gofrestr Risg Corfforaethol ond yn cael ei hadolygu'n ffurfiol gan y Tîm Gweithredol Corfforaethol ddwywaith y flwyddyn, deuir ag unrhyw risgiau arwyddocaol newydd neu sy'n dwysáu i sylw'r Tîm Gweithredol Corfforaethol (trwy'r Tîm Gwella Corfforaethol) pan gânt eu dynodi. Wedyn, mae'r Tîm Gweithredol Corfforaethol yn llunio barn o ran a ddylid cynnwys y risgiau hynny yn y Gofrestr Risg Corfforaethol ai peidio.

4.4 Yn dilyn pob adolygiad ffurfiol o'r Gofrestr Risg Corfforaethol (ddwywaith y flwyddyn), cyflwynir y ddogfen ddiwygiedig i'r Pwyllgor Archwilio Perfformiad a chaiff ei harchwilio ganddo. Cafwyd rhywfaint o drafod yn ddiweddar (yn dilyn yr adroddiad Archwilio Mewnol ar reoli risgiau) o ran ai Archwilio Perfformiad neu'r Pwyllgor Llywodraethu Corfforaethol yw'r fforwm cywir i archwilio manylder y Gofrestr Risg Corfforaethol. Bydd y mater hwn yn cael ei drafod gan y Grŵp Cadeiryddion ac Is-gadeiryddion Archwilio ar 27 Mehefin 2013. Mae fersiwn ddiweddaraf y Gofrestr Risg Corfforaethol, a gyflwynwyd i'r Pwyllgor Archwilio Perfformiad ar 20 Mehefin 2013, ynghlwm yn Atodiad I er gwybodaeth.

4.5 Mae'r camau a nodwyd i fynd i'r afael â risgiau corfforaethol yn cael eu cynnwys mewn Cynlluniau Gwasanaeth, lle bo'n briodol, sy'n galluogi'r Pwyllgor Archwilio Perfformiad i fonitro cynnydd. Wedyn, gall yr Aelod Archwilio Perfformiad a enwebwyd ar gyfer y Gwasanaeth hwnnw herio unrhyw faterion perfformiad mewn perthynas â chyflawni'r gweithgareddau hyn.

4.6 Mae swyddogaeth Archwilio Mewnol y cyngor yn darparu sicrwydd annibynnol ar effeithiolrwydd y gweithdrefnau a'r mecanweithiau rheoli mewnol sydd ar waith i liniaru risgiau ar draws y cyngor. Mae'n cynnig her annibynnol hefyd i sicrhau bod yr egwyddorion a'r gofynion rheoli risgiau'n cael eu mabwysiadu'n

gyson ar hyd y cyngor. Mae Archwilio Mewnol yn defnyddio gwybodaeth o'r cofrestrau risg gwasanaeth a chorfforaethol i lywio'i flaenraglen waith. Mae'r adroddiad Archwilio Mewnol diweddar ar reoli risgiau (wedi'u cynnwys yn y papurau ar gyfer y cyfarfod hwn) yn casglu:

“Mae'r fframwaith rheoli risgiau wedi'i saernio'n dda ac mae'r trosglwyddiad i'r prosesau diwygiedig dros y 12 mis diwethaf wedi'i gyflawni'n llyfn. Ar lefel gorfforaethol, rheolir y risgiau'n dda ond mae angen rhagor o welliannau i gysylltu aelodau etholedig yn well yn y broses ac i rai gwasanaethau ystyried sut i ymgorffori'r gwaith rheoli risgiau'n fwy yn eu gweithgareddau 'busnes yn ôl yr arfer'.”

- 4.7 Dynodwyd pedwar mater yn yr adroddiad Archwilio Mewnol. Fodd bynnag, mae modd mynd i'r afael â'r materion hyn yn gymharol hawdd, a bydd y camau a ddynodwyd yn y cynllun gweithredu'n cael eu cwblhau erbyn mis Hydref 2013. Fel y datganwyd yn gynharach, mae'r adroddiad Archwilio Mewnol, gan gynnwys y cynllun gweithredu, wedi'u cynnwys yn y papurau ar gyfer y cyfarfod pwyllgor hwn.
- 4.8 Ym mis Mai 2012, lluniodd y Tîm Gwella Corfforaethol Adroddiad Cau Prosiect ar gyfer adolygu rheoli risgiau strategol a oedd yn gwerthuso'r manteision a gyflawnwyd o brosiect 2011-12. Mae'r adroddiad hwn (sydd ynghlwm yn Atodiad II) yn dangos yn glir fod y fframwaith rheoli risgiau newydd wedi cyflwyno manteision yn y cam cynnar hwnnw hyd yn oed. Mae'r broses rheoli risgiau wedi cael ei hymgorffori'n fwy ers yr adolygiad hwnnw fel y tystiwyd gan ansawdd gwell y cofrestrau eu hunain. Yn ogystal, mae'r cysylltiadau rhwng risg gwasanaeth a chorfforaethol yn llawer cryfach nag oedden nhw nôl ym mis Mai 2012.

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

- 5.1. Pwrpas y Gofrestr Risg Corfforaethol yw dynodi darpar ddigwyddiadau i'r dyfodol a allai gael effaith andwyol ar allu'r cyngor i gyflwyno'i amcanion, gan gynnwys ei flaenoriaethau corfforaethol. Felly, mae'r dulliau rheoli dynodedig a chamau gweithredu'n hollbwysig i gyflwyno'r blaenoriaethau corfforaethol.

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

- 6.1 Caiff y gost o ddatblygu, monitro ac adolygu'r cofrestrau risg corfforaethol a gwasanaeth eu hamsugno yn y cyllidebau presennol.

## **7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb a wnaed ar y penderfyniad? Dylid cysylltu templed yr Asesiad o Effaith ar Gydraddoldeb gorffenedig fel atodiad i'r adroddiad.**

- 7.1. Mae'r Gofrestr Risg Corfforaethol hon yn dogfennu risgiau a ddynodwyd, dulliau rheoli presennol a chamau lliniaru arfaethedig. Nid yw'r broses o ddatblygu ac adolygu'r ddogfen yn effeithio'n andwyol ar bobl gyda nodweddion gwarchodedig. Fodd bynnag, dylai unrhyw broses, strategaeth neu bolisi newydd sy'n codi o ganlyniad i gam lliniaru gael ei effaith ar gydraddoldeb wedi'i hasesu ar lefel cyflwyno gwasanaeth.

## **8. Pa ymgynghoriadau a gynhaliwyd gydag Archwilio ac eraill?**

8.1 Mae manylion y broses ymgynghori i adolygu'r Gofrestr Risg Corfforaethol wedi'u cynnwys ym mharagraffau 4.2 – 4.5.

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

9.1 Nid oes goblygiadau ariannol yn codi o'r broses a amlinellir yn yr adroddiad hwn i ddatblygu, monitro ac adolygu'r Gofrestr Risg Corfforaethol.

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

10.1 Y brif risg sy'n gysylltiedig â'r broses rheoli risgiau yw nad yw'r cofrestrau'n cael eu hadolygu'n gyson ac felly nid ydynt yn mynd yn arf rheoli deinamig ac ystyrllon. Fodd bynnag, caiff y broses newydd ei hintegreiddio'n llawn yn fframwaith rheoli perfformiad y cyngor, a ddylai sicrhau nad yw hyn yn digwydd. Bydd y camau a nodwyd i fynd i'r afael â'r materion yn yr adroddiad Archwilio Mewnol ar reoli risgiau'n gwella hyn ymhellach.

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

- Deddf Llywodraeth Leol 2000.
- Erthygl 6 Cyfansoddiad y Cyngor
- Cod Llywodraethu Corfforaethol

### **Swyddog Cyswllt:**

Tony Ward, Rheolwr Tîm Gwella Corfforaethol  
Ffôn: 07825451448

## Denbighshire County Council

Register Owner: Corporate Executive Team

[LINK TO POLICY STATEMENT](#)

Updated: 05.06.2013

[LINK TO RISK GUIDANCE](#)

| Risk Description                                                                                                                                                                                                                                                                                                                                                      | Owner                                | Impact / Consequence                                                                                                                                                                  | Inherent Risk | Controls to Manage Risk (in place)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Residual Risk | Further Actions                                                                                                                                                                                                                                                                                                                                                    | Action Owner | Action Date     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------|
| DCC001<br><i>Professional / Managerial</i>                                                                                                                                                                                                                                                                                                                            | Sally Ellis                          | Significant reputational loss.<br>Possible intervention by Welsh Government.<br>Legal/compensation costs.                                                                             | B2            | Child protection & Safeguarding Procedures.<br>Regular training of staff in Children & Family Services.<br>Corporate Safeguarding Training Programme.<br>Wales Interim Policy & Procedures for the Protection of Vulnerable Adults from Abuse.<br>Framework of self-assessment for schools in relation to safeguarding has been established.<br>Section 28 Audits, and annual reporting requirement for services to demonstrate how they are discharging their duties in relation to safeguarding.<br>Section 28 audit tool in place for voluntary sector to ensure safeguarding practices are in place.<br>Compliance with safeguarding practises is part of the annual HR audit of schools.<br>'% of staff (school and non-school) requiring a CRB check and/or references that have them in place' is built into HR's service plan. | C2            | Safeguarding is an issue corporately for Denbighshire and also where we have indirect responsibility (e.g Arms Length Companies). To manage this, a proposal is in development to establish a Corporate Safeguarding Committee. This proposal will go to the Social Services and Education Management Team in early June and, if approved, will go to CET and SLT. | Sally Ellis  | Early June 2013 |
| The risk of a serious safeguarding error where the council has responsibility.<br>This risk is increasing as the environment is changing, with growing expectations around our duties in relation to 3rd party provision. CRB criteria are also changing which may increase the risk. The 'at risk' group is not limited to children here; adults are vulnerable too. | Lead Member(s):<br>Cllr Bobby Feeley |                                                                                                                                                                                       |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |                                                                                                                                                                                                                                                                                                                                                                    |              |                 |
| DCC004<br><i>Professional / Managerial</i>                                                                                                                                                                                                                                                                                                                            | Rebecca Maxwell                      | The council is unable to deliver the associated savings incorporated into the MTFP through the Modernisation priority if our policies don't support proposed strateav. Organisational | B2            | There's a CRM in place in HR Direct to enhance efficiency and provide improved management information to identify areas of common enquiry. Workforce Plannina is now embedded and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | B2            | Report on Improvement Plan progress due before Corporate Governance Committee in June                                                                                                                                                                                                                                                                              | Linda Atkin  | 30-Jun-13       |
| The risk that the HR framework doesn't support the organisation's aims. The                                                                                                                                                                                                                                                                                           | Lead Member(s):                      |                                                                                                                                                                                       |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |                                                                                                                                                                                                                                                                                                                                                                    |              |                 |

|                                                                                                                                                                                                                                  |                          |                                                                                                                                              |  |                                                                                                                                                                         |  |                                     |            |            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------|------------|------------|
| <p>policies and procedures we have in place need to reflect current organisational strategy (e.g. flexible working), and HR need to offer support for those functions where the organisation requires it (e.g. restructures)</p> | <p>Clr Barbara Smith</p> | <p>functions such as restructures might be slow to progress or even violate employment law if our managers are not effectively supported</p> |  | <p>the service is happy with its development.<br/>HR Improvement Plan in place and resources allocated. Plan lasts until December, and actions are tracked in Verto</p> |  | <p>No further action identified</p> | <p>N/A</p> | <p>N/A</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------|------------|------------|

|                                                                                                                                                                                                                                                                                                                                                                 |                                              |                                                                                                                                                                                                                                                                                   |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |                                                                                                                                                            |              |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------|
| DCC006                                                                                                                                                                                                                                                                                                                                                          | Mohammed Mehmet                              | The council suffers from a significant reduction in income, leading to an inability to deliver current levels of service provision.                                                                                                                                               |    | The council has no control over the global economy or the WG settlement. Therefore the inherent risk score likely to remain high.                                                                                                                                                                                                                                                                                                                                                                                                                                                        |    | Plans to integrate financial planning with service and performance planning are underway, for implementation in the autumn 2013                            | Paul McGrady | 01-Oct-13 |
| <i>Economic &amp; Financial</i>                                                                                                                                                                                                                                                                                                                                 |                                              |                                                                                                                                                                                                                                                                                   |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |                                                                                                                                                            |              |           |
| The risk that the economic and financial environment worsens beyond current expectations, leading to additional demand on services and reduced income. Although we do have a 2-yr indicative settlement, this position could change but, we think, with some warning. The impact of reduced settlements for our partners (e.g. Health) could also be felt by us | Lead Member(s):<br>Cllr Julian Thompson-Hill |                                                                                                                                                                                                                                                                                   | C1 | Annual, detailed budget setting process that considers economic environment<br><br>The Medium Term Financial Plan (MTFP) contains different scenarios to ensure it can deal with changes in the external environment, and is considered on a quarterly basis.<br><br>Communication channels opened with BCUHB.<br><br>Budget-setting process and Modernistaion Board's activities raise awareness of implications of significantly reduced income due to the economic environment.<br><br>Quarterly financial planning meetings between services and management accountants are in place | C2 | No further action identified                                                                                                                               | N/A          | N/A       |
| DCC007                                                                                                                                                                                                                                                                                                                                                          | Hywyn Williams                               | Reputational damage. Criticism from external regulators (e.g. WAO conducting a review of information management across Welsh Authorities in 2012). Fines from the Information Commissioner's Office (precedent of fines of up to £130k for single breach of Data Protection Act). |    | Our controls are particularly strong on the technical (i.e. electronic side), and work has been undertaken to improve the position with paper. The council is moving from GCSX to PSN accreditation. Mobile racking installed in the corporate stores, and archiving backlog dealt with. Staff workshops delivered on good archiving practices. Printer process now supports staff to collect printing when visiting the printer. Addresses are double-checked by a second member of staff when sending out sensitive information                                                        |    | Three year EDRMS programme plan in place (to move essential paper records to electronic format), and delivery confidence will be reported here (via Verto) | Alan Smith   | 30-Sep-13 |
| <i>Legislative / Regulatory</i>                                                                                                                                                                                                                                                                                                                                 |                                              |                                                                                                                                                                                                                                                                                   |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |                                                                                                                                                            |              |           |
| The risk that critical or confidential information is lost or disclosed.                                                                                                                                                                                                                                                                                        | Lead Member(s):<br>Cllr Barbara Smith        |                                                                                                                                                                                                                                                                                   | B3 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | C3 | Develop a plan for raising corporate awareness and compliance with legal retention schedules                                                               | Alan Smith   | 31-Aug-13 |
|                                                                                                                                                                                                                                                                                                                                                                 |                                              |                                                                                                                                                                                                                                                                                   |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    | Information Manager recruited into BPP service, and due to start in June 2013.                                                                             | Alan Smith   | 10-Jun-13 |
|                                                                                                                                                                                                                                                                                                                                                                 |                                              |                                                                                                                                                                                                                                                                                   |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    | Use MMC as a vehicle for raising awareness of Information Management and security issues                                                                   | Alan Smith   | 30-Sep-13 |
|                                                                                                                                                                                                                                                                                                                                                                 |                                              |                                                                                                                                                                                                                                                                                   |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    | Confirm whether the 'address checking policy' is necessary in any other services                                                                           | Alan Smith   | 31-Jul-13 |





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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------|-----------------|-----------|
| <b>DCC011</b>                                                                                                                                                                                                                                                                                                                                                                | Rebecca Maxwell                            | Significant disruption to core services. Serious injury or fatality due to road network closure, poisoning or infection. Reputational risk to the council if unable to deal with issues. | <b>D2</b> | The control environment in this area is the joint Emergency Planning Unit (Denbighshire & Flintshire). We also continually review our procedures for winter highways maintenance (e.g. this was the subject of a report to Communities Scrutiny Committee in October 2012, and we recently reviewed our emergency call-out rota system). Secondary rota established and operational. Service disruption is minimised through our arrangements for business continuity and emergency planning, with separate Directors responsible for Response, Recovery, and Information                                 | <b>D2</b> | A regional approach is now being taken to Emergency Planning, and is moving towards implementation               | Rebecca Maxwell | 31-May-13 |
| <i>Environmental</i>                                                                                                                                                                                                                                                                                                                                                         | <u>Lead Member(s):</u><br>Cllr David Smith |                                                                                                                                                                                          |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                                                                                                                  | Steve Parker    | 31-May-13 |
| <b>The risk of a severe weather, contamination, or public health event.</b> Services plan for the impact of expected seasonal variations in weather, but severe weather events can impact on service delivery. Similarly, we put plans in place to monitor food, water and air quality, but any contaminations can impact on service delivery, as would any viral pandemics. |                                            |                                                                                                                                                                                          |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                                                                                                                  |                 |           |
| <b>DCC012</b>                                                                                                                                                                                                                                                                                                                                                                | Hywyn Williams                             | Reputational damage. Potential intervention by the WG. Significant resources may be required to be diverted to deliver immediate and substantial change.                                 | <b>C2</b> | The corporate performance management framework (PMF) is the main control in this area. New system of "excellence thresholds" and "interventions" now used which is more robust than traditional target setting. Training on PMF has been delivered to Members, with a specific sessions for Cabinet and Performance Scrutiny. Head of Business Planning & Performance and Corporate Improvement Team Manager meet monthly with Wales Audit Office to understand and respond to their concerns. Steps to incorporate self assessments into council self assessment through Service Performance Challenges. | <b>D4</b> | Annual governance statement and corporate self assessment to be integrated into a single annual self assessment. | Alan Smith      | 31-Mar-14 |
| <i>Legislative / Regulatory</i>                                                                                                                                                                                                                                                                                                                                              | <u>Lead Member(s):</u><br>Cllr Hugh Evans  |                                                                                                                                                                                          |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                                                                                                                  |                 |           |
| <b>The risk of a significantly negative report(s) from external regulators.</b>                                                                                                                                                                                                                                                                                              |                                            |                                                                                                                                                                                          |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                                                                                                                  |                 |           |
| <b>DCC013</b>                                                                                                                                                                                                                                                                                                                                                                | Hywyn Williams                             | Capital liabilities. Property Liabilities. Reduction in levels of service provided to the community, or increased revenue costs to continue delivery. Reputation damage to the council.  | <b>B2</b> | Council is entitled to representation on Boards, and Heads of Service providing strategic advice to facilities. Heads of Service advise DCC on                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>B3</b> | Alternatives to the Rhyl Sun Centre are being considered.                                                        | Peter McHugh    | 31-Mar-13 |
| <i>Partnership / Contractual</i>                                                                                                                                                                                                                                                                                                                                             | <u>Lead Member(s):</u>                     |                                                                                                                                                                                          |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                                                                                                                  |                 |           |
| <b>The risk of significant financial and reputational liabilities resulting from</b>                                                                                                                                                                                                                                                                                         |                                            |                                                                                                                                                                                          |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                                                                                                                  |                 |           |

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| <p><b>management of some Arm's Length organisations.</b><br/>Liabilities could arise due to financial, HR, safeguarding, or general management problems</p> | <p>Cllr Huw Jones</p> |  | <p>any emerging issues and risks.</p> <p>Financial support and/or subsidies being provided.</p> <p>Processes are in place to manage relationships between DCC and Arm's Length organisations.</p> <p>Intervention measures are exercised by DCC if relationships with Arm's Length organisations are difficult to manage</p> <p>Resources have been committed to improve financial monitoring of facilities.</p> | <p>Proposal for developing The Nova into a facility to complement the Aquatic Centre to be taken to Council</p> | <p>Jamie Groves</p> | <p>31-Jul-13</p> |
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| <p><b>DCC014</b></p> <p><i>Physical Hazards and H&amp;S</i></p>                                                                                                                                                                                                            | <p>Hywyn Williams</p>            | <p>Serious injury or death of an employee and/or member of public. Significant reputational damage Substantial legal/compensation costs. Criminal prosecution of senior staff.</p> | <p style="background-color: orange; color: white; text-align: center; font-weight: bold;">C2</p> | <p>New H&amp;S Committee established with representation from each service, plus meetings established with groups of services. Strategic leadership provided by Corporate Director with responsibility for health and safety. Improved efficiency through on-line &amp; phone line incident reporting. Council has existing Health and Safety Management System(s)- All DCC teams to identify their activities, consider the hazards associated with the work, describe how the risks are managed and then analyse any gaps in how they are managing the risks. These self analyses are now being monitored by the CH&amp;S team who are going out into the workplaces and providing support, guidance and feedback where it is needed. The H&amp;S training program focuses on in-house provision that is targeted at DCC activities. Strong Leadership process developed and in place across the organisation. Links developed with Property Services to manage property-related fire risks</p> | <p style="background-color: yellow; color: black; text-align: center; font-weight: bold;">E2</p> | <p>In-house training and face-to-face discussions between managers, staff and CH&amp;S to deliver cultural change, including ensuring that roles, responsibilities &amp; systems in relation to H&amp;S management are understood by all managers / supervisors.</p> | <p>Steve Parker</p> | <p>31-Dec-13</p> |
| <p><b>The risk of a health &amp; safety incident resulting in serious injury or the loss of life.</b> This could be as a result of an ineffective H&amp;S management system; inadequate fire control systems (infrastructure); or inadequate fire management planning.</p> | <p><u>Lead Member(s):</u></p>    |                                                                                                                                                                                    |                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                                                                                                                                                                                      |                     |                  |
|                                                                                                                                                                                                                                                                            | <p>Cllr Julian Thompson-Hill</p> |                                                                                                                                                                                    |                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                                                                                                                                                                                      |                     |                  |
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| <b>DCC015</b><br><i>Partnership / Contractual</i>                                                                                                                                                                                                                                                                                                          | Mohammed Mehmet                                | Denbighshire may end up with a service that's more expensive to deliver, or a reduction in service quality through losing control of its services.                                                                                                                                                                                                               |  | The Partnership Toolkit can support existing and new collaboration by providing a strong governance framework, advising on Business Case development; Developing and Reviewing; and Exit Strategies and Evaluation. |  | No further action identified                                                                      |              |           |
| <b>The risk that the collaborations that Denbighshire participates in don't deliver their forecast benefits and/or have an adverse impact in terms of finance and/or quality of service.</b> When we enter collaborations we lose some control of the quality and cost of the work that we do, and nor are we directly in control of benefits realisation. | <u>Lead Member(s):</u><br><br>Cllr Hugh Evans  |                                                                                                                                                                                                                                                                                                                                                                  |                                                                                   |                                                                                                                                                                                                                     |                                                                                     |                                                                                                   |              |           |
| <b>DCC016</b><br><i>Economic &amp; Financial</i>                                                                                                                                                                                                                                                                                                           | Paul McGrady                                   | Potential increase in demand for services: e.g. homelessness and homelessness prevention services; housing (especially for stock which is currently scarce); benefits support / advice, etc.                                                                                                                                                                     |  | DCC Welfare Reform Group has been meeting since April 2012. This group is cross service to ensure that information is shared and pressures identified to support our customers.                                     |  | Set up reporting arrangements for the group to keep Corporate Governance informed of its progress | Paul McGrady | 30-Sep-13 |
| <b>The risk that the impact of welfare reforms is more significant than anticipated by the council.</b> Welfare reform has potentially significant implications for a large proportion of residents, and also on the council in terms of increased demand for services and reduced income. The actual impact is difficult to predict.                      | <u>Lead Member(s):</u><br><br>Cllr Hugh Irving | Reduced income from rents and council tax payments with reduced cash flow and an increase in bad debt for the authority. Increased recovery action and administrative costs. Increase in tenants' rents. Also an impact to Social Services due to Disability Living Allowance changes. This could also impact on our ability to deliver our Corporate Priorities |                                                                                   |                                                                                                                                                                                                                     |                                                                                     |                                                                                                   |              |           |

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| DCC017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Sally Ellis                                             | If we decide to invest in technology that does not sufficiently contribute to our Modernisation agenda, not only are we likely to miss our targets, but we're also going to waste money.                                                        | B2 | ICT Strategy (developed in conjunction with SLT) agreed. ICT Business Partners work with services to forecast their ICT needs. All decisions for investment taken at Capital Investment Strategy group. ICT Strategy offers a mechanism for estimating net savings that investments can make. Communication of the 'Run, Grow and Transform' theory helps the organisation to understand how projects might benefit the organisation. The Prograame Office has introduced a Stage Review Group that offers some quality assurance for business cases, prior to their being passed on for approval. Phase 2 of the ICT Strategy approved by SLT No projects associated with the Modernisation programme will be approved without a business case. IT Steering Group established to meet quarterly Although approved in principle, as projects with the ICT Strategy Phase 2 become timely, a business case will be required. | C2 | Arrange a peer review for ICT | Cara Williams | 31-Jul-13 |
| <p><i>Technological</i></p> <p><b>The risk that the ICT framework does not meet the organisation's needs, and that the technology we invest in does not deliver the intended benefits for the Modernisation programme.</b> If we do not invest in appropriate technology at the right price, this will hinder our capability to deliver the efficiencies and savings required for the Modernisation priority. The main risk here is around the organisation taking decisions to invest in IT infrastructure that is not effective in reducing overheads. This can happen for two reasons: 1) we don't understand the current and necessary ICT requirements, and 2) we don't accurately predict the anticipated benefits. This risk might also occur as a missed opportunity to capitalise on effective technology, if we are not aware of the capability that some technology can bring.</p> | <p><u>Lead Member(s):</u></p> <p>ClIr Barbara Smith</p> | <p>Business Partners will confirm workstyle baseline and forecast future workstyles in preparation for an SLT workshop on 6 June to share experience and ambition, so that a future workstyle forecast can be developed by the end of July.</p> |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |    | Cara Williams                 | 06-Jun-13     |           |
| DCC018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Sally Ellis                                             | The forecast changes that were alluded to in business cases do not materialise and, hence, neither do their benefits                                                                                                                            | B2 | Corporate Programme Office established. HR resource identified to support restructures. Business Partners involved in workforce planning have identified a need for Change management training, and resource has been identified to support this. Programme Manager in place for the Modernisation priority (to co-ordinate projects). Establishment of a Modernisation Board, which can track projects and their benefits. Introduction of Verto to record benefit tracking. Change toolkits, together with factsheets, are on the intranet to support managers. Business Partners are now allocated to every major change to ensure consistency.                                                                                                                                                                                                                                                                          | C2 | No further action identified  | N/A           | N/A       |
| <p><i>Professional / Managerial</i></p> <p><b>The risk that change/modernisation project benefits are not fully realised.</b> The council currently does consistently deliver all benefits from projects. Some of the issues include: inconsistent management; resistance to change; staff behaviour and processes not changing as planned.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p><u>Lead Member(s):</u></p> <p>ClIr Barbara Smith</p> |                                                                                                                                                                                                                                                 |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |    |                               |               |           |

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| DCC019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Hywyn Williams         | Delays in delivering the 21st Century Schools Programme.                                                                                                             |    | Regular liaison with WG and Strategic Investment Group to review progress of individual projects and the overall financial management of the longterm programme to identify potential risks in funding profiles. Establishment of a formal programme approach to manage the delivery of the 21st Century Schools programme. Projects over £5m in value are scoped out according to the Welsh Government's five case business model at development stage. Project at £5m or less are scoped out inline with the Welsh Government's business justification case documentation. Modernising Education Programme Board established, to meet monthly in the short term. SRO, Head of Service and Programme Manager have arranged for regular gateway review support from WG's Programme and Projects department (independent from WG's 21st Century Schools team) |    | No further action identified                                                                                                                                 | N/A             | N/A       |
| <b>Economic &amp; Financial</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>Lead Member(s):</u> |                                                                                                                                                                      |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                                                                                                                                                              |                 |           |
| <b>The risk that the availability of the Welsh Government's match-funding contribution towards Band A of the 21st Century Schools programme is not in line with the timescales for Denbighshire's work programme.</b> Projects within the 21st Century Schools Programme are planned throughout the financial year, but rely on match-funding being available from the Welsh Government. If the WG's financial contribution is not received as anticipated, it can affect the timing of each project, which can impact on the overall programme. | Cllr Eryl Williams     |                                                                                                                                                                      | B2 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | C2 |                                                                                                                                                              |                 |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |                                                                                                                                                                      |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | No further action identified                                                                                                                                 | N/A             | N/A       |
| DCC020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Mohammed Mehmet        | Restructures for DCC if services are merged.                                                                                                                         |    | WG's methodology for consultation is yet to be announced                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |    | Once it is clear what the avenues for influence will be, make arrangements to participate                                                                    | Mohammed Mehmet | 31-May-13 |
| <b>Political</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <u>Lead Member(s):</u> |                                                                                                                                                                      |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                                                                                                                                                              |                 |           |
| <b>The risk that the review by the Commission On Public Service Governance And Delivery negatively affects Denbighshire.</b> This review was announced by the First Minister in April 2013, and is due to conclude by the end of 2013. It could fundamentally reconstruct the way public services are delivered, thus affecting DCC structures and processes.                                                                                                                                                                                    | Cllr Hugh Evans        | DCC becomes obsolete if councils are merged.<br><br>If transition is to take place, there could be a period of instability for staff<br><br>Service delivery suffers | C1 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | C1 |                                                                                                                                                              |                 |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |                                                                                                                                                                      |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | No further action identified                                                                                                                                 | N/A             | N/A       |
| DCC021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Sally Ellis            | • inefficient services<br>• gaps in service provision<br>• delays/failure to deliver joint projects<br>• reputational damage                                         |    | Establishment of a Denbighshire Health and Social Care Board, of which BCU is a member.<br><br>DCC presence in Key CPG meetings and Regional Boards looking at implementing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    | Terms of reference for the Denbighshire Health and Social Care Board to include the management of risks relating to interfaces between the two organisations | Sally Ellis     | N/A       |
| <b>Partnership / Contractual</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <u>Lead Member(s):</u> |                                                                                                                                                                      |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                                                                                                                                                              |                 |           |
| The risk that effective partnerships and interfaces between BCU Health Board and Denbighshire County Council (DCC) do not develop                                                                                                                                                                                                                                                                                                                                                                                                                | Cllr Bobby Feeley      |                                                                                                                                                                      | B2 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | B3 |                                                                                                                                                              |                 |           |

Tudalen 10

Council (DCC) do not develop, leading to significant misalignment between the strategic and operational direction of BCU and DCC



Intermediate Care & Locality working

No further action identified

N/A

N/A

Tudalen 54

# PROJECT CLOSURE



|                                 |                                            |
|---------------------------------|--------------------------------------------|
| <b>Project / activity name:</b> | <b>Review of Strategic Risk Management</b> |
| <b>Programme:</b>               | <b>Business Transformation Programme</b>   |
| <b>Workstream:</b>              | <b>Business Tools and Processes</b>        |

|                           |                                 |                      |                       |
|---------------------------|---------------------------------|----------------------|-----------------------|
| <b>Head of Service:</b>   | Alan Smith                      | <b>Lead member:</b>  | Paul Marfleet         |
| <b>Service area:</b>      | Business Planning & Performance | <b>LM Portfolio:</b> | Council Modernisation |
| <b>Form completed by:</b> | Iolo McGregor                   | <b>Date:</b>         | 02/05/12              |

|                                               |                  |
|-----------------------------------------------|------------------|
| <b>Date of project handover / completion:</b> | 09 November 2011 |
|-----------------------------------------------|------------------|

## PROJECT CLOSURE REPORT GOALS

|                                                                                          |
|------------------------------------------------------------------------------------------|
| 1. To review and validate the success of the project at the completion / handover stage. |
| 2. Confirm outstanding issues, risks, and recommendations.                               |
| 3. Outline tasks and activities required to close the project                            |
| 4. Identify project highlights and best practices for the future.                        |
| 5. Handover from the Project Board to the relevant service area.                         |

## BACKGROUND INFORMATION

Risk Management is an important tool for the council. Within our business there are risks that are inherent to the work that we do, and we have a duty to manage these in a balanced, structured and cost effective way. The identification, assessment, management and reporting of risk information must be timely, accurate, relevant and give adequate coverage of the key risks in order to support management decision making, and to ensure that we meet our desired outcomes at a corporate, service and project level. If we fail to identify, assess and manage our risks it may result in considerable unbudgeted expenditure, damage to our reputation, and confidence in the community.

The system the council previously used to manage strategic risk was not properly embedded in the organisation. The process of Service Performance Challenges highlighted that services were not using the risk management system consistently or proactively. There was also confusion between risks and issues. Strategic risk management had been part of the Audit Function within the council and the disproportionate responsibility for monitoring service risk fell on the Risk and Audit Manager. Feedback from the Senior Leadership Team was that the system was overly complicated and not easy to use.

The management of risk is an important part of performance management and the council needs to be sure that it is undertaken effectively at both the operational and strategic level. This area of work formed part of the work programme of the Business

Transformation Board, and was a key part of Improving the way the council works. The project focussed on:

- A review of the current system.
- Engagement with managers and services to improve the current arrangements.
- Ensuring that the new system is embedded in the organisation.

Achieving cultural change was a key part of this project, and the review focussed on that. Because of this, external support from Richard Baker, Director of Governance & Risk Management for Caerus Consulting was required to help facilitate change and bring in an element of challenge to the review. Richard Baker had previously conducted a similar review for Conwy County Borough Council. Training was provided for the Corporate Executive Team, the Senior Leadership Team, and the Middle Management; as well as the Corporate Improvement Team that would be responsible for the integration and coordination of effective risk management with the council's business planning processes going forward.

The purpose of this project was therefore to implement the recommendations of the review, including the practical arrangements required to make the transition between the old and new systems. On November 9, 2011 a report that accompanied a new Risk Management Guidance and Policy was submitted for the consideration of the Corporate Governance Committee, which resolved that:

- a) it approves the content of the accompanying Risk Management Guidance document and Policy Statement;*
- b) it agrees its role and responsibilities as outlined in the Risk Management Guidance document under section 2.4 and 4.1; and*
- c) agrees that reference to staff training issues be included in Paragraph 2.5 of the Risk Management Guidance document.*

Assurance as to the effectiveness of the internal control procedures and mechanisms in place to mitigate risks across the council will continue to fall within the purview of the Internal Audit team, which will produce an annual review for the Corporate Governance Committee. Internal Audit will also use the information from the risk management framework to inform their risk-based audit plan.

This closure report represents the views and recommendations of the workstream established to undertake the work of the Risk Management Review, as well as an evaluation of progress to date. With the Corporate Governance Committee's acceptance of the new risk management system, the project is now closed, and any outstanding actions will be part of business as usual.

## **PROJECT HIGHLIGHTS AND BEST PRACTICE**

Project highlights include:

- A clear and consistently applied system throughout the council, with better accountability and engagement by officers.
- A simple but effective risk register template.
- A reduction in the size of risk registers, brought about by the clear separation of risks and issues, and the removal of duplication.



- A new Corporate Risk Register for which Corporate Directors and Cabinet Members are more clearly accountable.
- Comprehensive training delivered to the Corporate Executive, Senior Leadership and Middle Management teams, as well as elected Members (including Cabinet, Corporate Governance, and Performance Scrutiny).
- 42 new service risks and 6 new corporate risks identified.
- Where joint services are concerned, it was agreed with Conwy County Borough Council's corporate centre that Denbighshire's Risk Register template would be used.
- The final adoption of the new Guidance and Policy by Corporate Governance.

The project has demonstrated best practice in the following ways:

- A thorough review, which has included a desktop assessment of our systems; interviews with key stake-holders; workshops for the Corporate Executive and Senior Leadership teams.
- Good communication of the principles of the new system throughout.
- Strong working relationships between the Corporate Improvement Team and lead performance officers in services, providing reliable support and guidance as needed to help in the production of new service registers.
- Good communication between Corporate Improvement Officers, providing a useful forum to assess the strengths and weaknesses of service registers at every stage.
- The implementation of a significant culture change without disruption to the council's work.

## PROJECT OUTPUT

- A new system that more clearly distinguishes between risks and issues, avoiding 'objective traps' where there is no uncertainty or event that would undermine delivery.
- Relevant plans and arrangements have been put in place to support this, including clear reporting and scrutiny mechanisms.
- Better integration of risk management with existing business planning processes, developing clear links with service plans.
- Strong support mechanisms through the relationship management role of Corporate Improvement Officers.
- The adoption of a 4-RAG system to better score risk severity.
- A system of risk categorisation.
- A system that allows for more independent challenge through Internal Audit to ensure the principles and requirements of managing risk are consistently adopted throughout the council.
- Risk registers that are clear and easy to follow.
- A Corporate Risk Register that accurately captures Corporate Risks, placing clear accountability with Corporate Directors and Cabinet Members.

## REVENUE COST

The introduction of the new Risk Management system has resulted in some marginal cost savings. By virtue of the simplified template, the reduction in the size of the registers by some four-fifths has resulted in a saving of at least £270 annually in printing costs for the Service Performance Challenge programme. This figure is based on black-and-white costs only, not colour as has sometimes been the case, and does not take into account any additional copies printed within the services throughout the year.

There are no additional cost implications as a result of this project, and it is anticipated that a more focussed risk process will mean greater added value and better use of resources, as well as officer and Member time.

## TIMESCALES

*For the full project delivery plan, please see appendix II.*

| Project Stage |                              | Start Date: | Finish Date: |
|---------------|------------------------------|-------------|--------------|
| 0             | Project Brief                | 02/03/11    | 11/05/11     |
| 1             | Project Business Case        | N/A         | N/A          |
| 2             | Project Delivery Plan        | 02/03/11    | 23/05/12     |
| 3             | Implementation               | 06/07/11    | 08/02/12     |
| 4             | Project Closure / Evaluation | 02/05/12    | 23/05/12     |

## QUALITY / SPECIFICATION

The implementation has been delivered within timescales and the desired outputs have been achieved within the scope of the project and without any additional impact or disruption to the work of the council or budget. The new service registers were well-received during the Service Performance Challenge programme, and members and officers have praised the new style and methodology for its simplicity. A report to the Corporate Governance Committee on February 8, 2012 introduced the new Corporate Risk Register, which was developed from the new service registers and focussed sessions with the Corporate Executive Team. The committee resolved that:

- a) *it receives the report;*
- b) *confirms that it is satisfied that the process for developing, monitoring and reviewing the Corporate Risk Register is robust.*

However, the Corporate Improvement Team has identified further work that is needed to fully embed the new system (see appendix III), there being some continuing issues around cultural change and the way in which the council understands 'risk'. In particular there is more work to be done in understanding the controls that are in place and applying

consistent risk scoring in the registers. Corporate Improvement Officers will be addressing these issues during their meetings with Heads of Service and lead performance officers prior to the next round of service performance challenges. The continued progress of the new risk management system will be monitored through the reporting systems that are in place, including an annual review by Internal Audit.

## **BENEFITS**

- A modernised, more integrated and effective Risk Management system that is fit for purpose and simple to understand.
- A clear template that has contributed to the reduction in the size of the risk registers (see appendix III) by some four-fifths (401 pages to 80), making the registers easier to follow, and allowing for savings in printing across the authority.
- A significant reduction in the number of objective traps and issues from 172 to 30 (see appendix III). All 35 instances of duplication were also eliminated from the registers.
- A proactive and continuous risk aware culture across all parts of the council, which reduces the possibility of unplanned activity or financial costs and their effect on the council's reputation, and maintains and improves customer confidence in our ability to deliver on our commitments.
- Clear accountability and reporting procedures in place.
- Services are encouraged to take a whole-service approach to their registers, allowing for greater focus, less duplication and fewer issues being reported.
- A dedicated team in the Corporate Improvement Officers that coordinate risk consistently throughout the council.
- Resources, including member and officer time, can be used more effectively.
- The relationship between the Corporate Risk Register and the service risk registers is better defined, aligning more clearly the responsibility for those risks with Director and Cabinet portfolios.
- A system that mirrors that which is used by our colleagues at Conwy County Borough Council, which makes for easier planning where joint services are concerned.

## **OPERATIONAL HANDOVER**

Training was rolled out to the Corporate Executive, Senior Leadership and Middle Management teams throughout July 2011, and to elected members in September 2011. On September 9, 2011, the Corporate Improvement Team met with Richard Baker to agree the practical arrangements going forward for the full implementation of the new risk management methodology. Between then and the Service Performance Challenge round held in October / November 2011, a new Risk Management Guidance and policy was written (accepted by the Corporate Governance Committee on November 9, 2011), and Corporate Improvement Officers met with each service to give shape to their new registers. Following the service challenges, the Corporate Improvement Team Manager met with each Corporate Director individually and facilitated a workshop session to agree on the content of the new Corporate Risk Register (accepted by the Corporate Governance Committee on February 8, 2012). CET will review the register every 6 months after up-dated registers have been submitted to the twice-annual rounds of service performance challenges.

The new Risk Management system is already well established and embedded into our

business planning framework and monitoring systems, and the workstream is satisfied that the project can now be closed. The Corporate Improvement Team will continue their dialogue with services throughout the year to ensure that their registers are up-to-date and relevant, and that risk management is firmly and consistently part of business as usual. Special consideration to the controls that are in place and the risk scoring will be given ahead of the next round of service performance challenges. Any persistent issues or 'objective traps' will also be looked at again. The new system's progress will be monitored through existing business systems that are in place, including an annual report by Internal Audit to the Corporate Governance Committee, which will identify any weak areas that need to be strengthened to improve the process.

## LESSONS LEARNT

| What happened?                                                                                                                                                                                                                                                                                                                              | How did we react?                                                                                                                                                                                                                                                                               | Action for the future                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. A significant quality issue was identified with the Risk Register for the Joint Highways &amp; Infrastructure Service. The register was created by applying Conwy County Borough Council's methodology, which, although the same as Denbighshire's, differed in its application and consistency with other Denbighshire services.</p> | <p>The Corporate Improvement Officer responsible for that service arranged a joint meeting between Denbighshire and Conwy, which included the Head of Service, to explain the principles of the risk management methodology and agree new content for the Service's register.</p>               | <p>Although in this case there was a timing issue that meant Denbighshire's Corporate Improvement Team was unable to have an input to the register before its submission to the Joint Service Performance Challenge, every effort should be made in future to ensure that documents are approved by both sides before submission to any panel. It is also important in any service that the Head of Service takes responsibility.</p> |
| <p>2. On occasion risks would not be clearly defined in their description, or often confused with the impact / consequence of some other event.</p>                                                                                                                                                                                         | <p>Corporate Improvement Officers met often with services to review the content of the registers as they were developed, providing any feedback and guidance as appropriate.</p>                                                                                                                | <p>Officers must continue to share each other's work in this way and converse often with the services to ensure that the highest standards are being achieved.</p>                                                                                                                                                                                                                                                                    |
| <p>3. Some services independently of each other would score similar risks differently.</p>                                                                                                                                                                                                                                                  | <p>Corporate Improvement Officers were aware that this is something that was likely to happen, but are well placed to discuss these differences with the services and reach a consistent score where appropriate, also taking into account the scoring used in the Corporate Risk Register.</p> | <p>As the system progresses there will be a greater bank of knowledge and precedence to call on and share with services where differences occur.</p>                                                                                                                                                                                                                                                                                  |
| <p>4. New or continuing issues and objective traps persisted within the new risk registers</p>                                                                                                                                                                                                                                              | <p>Corporate Improvement Officers approached the creation of the new service</p>                                                                                                                                                                                                                | <p>The model needs to have some discretionary flexibility to accommodate the needs</p>                                                                                                                                                                                                                                                                                                                                                |

|                                                                                                                                                                                                                                          |                                                                                                                                                                                                  |                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| at the insistence of services.                                                                                                                                                                                                           | registers with fact, and recognised that at this early stage of implementing the new methodology, services would be reluctant to remove some issues that were of significant concern to them.    | of the service as appropriate, but should be consistently applied as far as possible.                                                 |
| 5. The analysis of the old and new registers (see appendix III) has highlighted potentially legitimate risks that were not included on the new registers, possibly because they were no longer of concern, or had no significant impact. | The Corporate Improvement Officers will be considering these risks again with services during their forthcoming meetings to see whether or not there are any continuing concerns in these areas. | Officers should proactively evaluate their position, the work they have done, and any new developments to keep everything up-to-date. |

## FUTURE OPERATION – OUTSTANDING ACTIONS

| Task                                                                                                                                                                                                                                                              | Responsibility | Date for completion |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|
| Assurance to be given to the Corporate Governance Committee as to the robustness of the Risk Management System (Annual Governance Statement).                                                                                                                     | Ivan Butler    | 13/06/12            |
| Corporate Improvement Team to meet with all services ahead of the next round of service performance challenges to review the content of the service registers, addressing any identified inconsistencies (see appendix III), or weaknesses in controls / scoring. | Tony Ward      | 12/07/12            |
| The content of the Corporate Risk Register to be reviewed by the Corporate Executive Team, taking into consideration any changes to service registers, and again any weaknesses in controls / scoring.                                                            | Tony Ward      | 31/08/12            |
| Audit of Risk Management                                                                                                                                                                                                                                          | Ivan Butler    | 31/03/13            |

## VERIFICATION:

I certify that all the information in this report is accurate at the time of production.

|                   |            |                  |                                         |
|-------------------|------------|------------------|-----------------------------------------|
| <b>Signature:</b> | Alan Smith | <b>Position:</b> | Head of Business Planning & Performance |
| <b>Name:</b>      | Alan Smith | <b>Date:</b>     | 02/05/12                                |

# APPENDIX I – RISK REGISTER



|                        |                               |
|------------------------|-------------------------------|
| <b>Project Name:</b>   | <b>Risk Management Review</b> |
| <b>Date of report:</b> | 02/05/12                      |

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| Risk No: | Date identified | Date last reviewed | Risk description & Mitigating Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Risk Owner | Likeli'h'd Score | Impact Score | Risk Score | Risk Trend | RAG Status |
|----------|-----------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------|--------------|------------|------------|------------|
| RM1      | 02/03/11        | 02/05/12           | <p>Culture change not fully successful, so that benefits may not be fully achieved.</p> <p>Mitigation:</p> <ol style="list-style-type: none"> <li>1. Corporate Improvement Officers to continue dialogue with services to ensure that risk management is consistently applied.</li> <li>2. Promotion of the risk management system through the Intranet.</li> <li>3. Internal Audit to provide an independent assessment of the new system.</li> </ol>                                                                                        | AS         | 2                | 3            | 6          | ↓          | GREEN      |
| RM3      | 02/05/12        | -                  | <p>New members do not understand the Risk Management system.</p> <p>Mitigation:</p> <ol style="list-style-type: none"> <li>1. Training to be delivered to new members as part of their induction training on the Business Planning Framework.</li> <li>2. Corporate Improvement Officer support available to all members as needed.</li> </ol>                                                                                                                                                                                                | AS         | 3                | 3            | 9          | ↓          | AMBER      |
| RM5      | 02/05/12        | -                  | <p>Risks are overlooked or lost within the new system</p> <p>Mitigation:</p> <ol style="list-style-type: none"> <li>1. Registers are reviewed twice-annually as part of the Service Performance Challenge programme.</li> <li>2. Corporate Improvement Officers are in continuous dialogue with services throughout the year.</li> <li>3. Internal Audit will review all registers as part of their annual report to Corporate Governance.</li> <li>4. All staff within the council have the responsibility for identifying risks.</li> </ol> | AS         | 1                | 4            | 4          | ↓          | GREEN      |

# APPENDIX II – PROJECT DELIVERY PLAN



## Risk Management Review Project Plan 2011-12

| Action                                                    | Lead                          | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
|-----------------------------------------------------------|-------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Communication Plan                                        | Alan Smith                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Agree parameters of review                                | SLT                           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Agree consultancy support for review                      | Alan Smith / Bethan Jones     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Agree programme of work                                   | Alan Smith / Bethan Jones     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Desktop review & interviews with stakeholders             | Alan Smith / Richard Baker    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Strategic Risk Workshop                                   | Alan Smith / Richard Baker    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Proposal for revised system                               | Alan Smith / Richard Baker    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Agreement of new strategic risk system                    | Business Transformation Board |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Implementation of revised Strategic risk system           | Tony Ward                     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Rollout of new system through training with officers      | Alan Smith / Richard Baker    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Develop new Risk Management Guidance and Policy Statement |                               |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Member Training                                           | Alan Smith / Richard Baker    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Corporate Improvement Team Training                       | Tony Ward / Richard Baker     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

# APPENDIX II – PROJECT DELIVERY PLAN



| Action                                                           | Lead                           | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
|------------------------------------------------------------------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Meetings with services to develop new risk registers             | Corporate Improvement Team     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Approval of new Risk Management Guidance and Policy              | Corporate Governance Committee |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Development of new Corporate Risk Register                       | Tony Ward / Richard Baker      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Acceptance of new Corporate Risk Register                        | Corporate Governance Committee |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Evaluation of Risk Management Implementation and project closure | Tony Ward                      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

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# APPENDIX III – RISK REGISTER ANALYSIS



| Old Risk Management Methodology Year-End 2010-11 | No. of Pages | Total Registered | Total number of Objective Traps | Total number of Issues | Instances of Duplication | Number that were Duplicated | Objective Traps Removed | Issues Removed | Risks Removed | Total Removed | Risks not in New Registers |
|--------------------------------------------------|--------------|------------------|---------------------------------|------------------------|--------------------------|-----------------------------|-------------------------|----------------|---------------|---------------|----------------------------|
| Corporate                                        | 36           | 28               | 17                              | 4                      | 0                        | 0                           | 12                      | 4              | 4             | 20            | 4                          |
| Adults & Business Services                       | 8            | 4                | 2                               | 0                      | 0                        | 0                           | 1                       | 0              | 0             | 1             | 0                          |
| Business Planning & Performance                  | 18           | 13               | 8                               | 4                      | 2                        | 1                           | 7                       | 3              | 1             | 11            | 1                          |
| Children & Family Services                       | 12           | 6                | 5                               | 0                      | 0                        | 0                           | 4                       | 0              | 1             | 5             | 0                          |
| Customer Services                                | 30           | 22               | 16                              | 0                      | 3                        | 1                           | 14                      | 0              | 3             | 17            | 1                          |
| Environment Services                             | 50           | 27               | 17                              | 1                      | 6                        | 1                           | 16                      | 0              | 7             | 23            | 2                          |
| Finance & Assets                                 | 40           | 29               | 16                              | 0                      | 5                        | 2                           | 15                      | 0              | 8             | 23            | 4                          |
| Highways & Infrastructure                        | 29           | 24               | 12                              | 5                      | 0                        | 0                           | 11                      | 3              | 3             | 17            | 2                          |
| Housing Services                                 | 26           | 14               | 10                              | 0                      | 3                        | 1                           | 4                       | 0              | 2             | 6             | 0                          |
| Legal & Democratic Services                      | 22           | 13               | 11                              | 2                      | 0                        | 0                           | 10                      | 2              | 0             | 12            | 0                          |
| Leisure, Libraries & Community Development       | 28           | 22               | 11                              | 0                      | 0                        | 0                           | 10                      | 0              | 7             | 17            | 7                          |
| Modernising Education                            | 18           | 10               | 5                               | 0                      | 0                        | 0                           | 1                       | 0              | 1             | 2             | 1                          |
| Planning, Regeneration & Regulatory Services     | 40           | 23               | 11                              | 0                      | 14                       | 2                           | 8                       | 0              | 10            | 18            | 1                          |
| School Improvement & Inclusion                   | 18           | 8                | 4                               | 2                      | 0                        | 0                           | 2                       | 2              | 1             | 5             | 1                          |
| Strategic Human Resources                        | 26           | 14               | 5                               | 4                      | 2                        | 1                           | 5                       | 4              | 3             | 12            | 2                          |
|                                                  | 401          | 257              | 150                             | 22                     | 35                       | 9                           | 120                     | 18             | 51            | 189           | 26                         |

| New Risk Management Methodology Mid-Year 2011-12 | No. of Pages | Continuing Risks from Old Register | Continuing Objective Traps | Continuing Issues | Redefined Risks | Newly Registered Risks | Newly Registered Objective Traps | Newly Registered Issues | Total Objective Traps / Issues | Total Registered |
|--------------------------------------------------|--------------|------------------------------------|----------------------------|-------------------|-----------------|------------------------|----------------------------------|-------------------------|--------------------------------|------------------|
| Corporate                                        | 8            | 8                                  | 0                          | 0                 | 5               | 6                      | 0                                | 0                       | 0                              | 14               |
| Adults & Business Services                       | 4            | 3                                  | 1                          | 0                 | 0               | 2                      | 0                                | 0                       | 1                              | 5                |
| Business Planning & Performance                  | 4            | 2                                  | 0                          | 1                 | 1               | 1                      | 0                                | 0                       | 1                              | 3                |
| Children & Family Services                       | 4            | 1                                  | 1                          | 0                 | 0               | 5                      | 0                                | 4                       | 5                              | 6                |
| Customer Services                                | 4            | 5                                  | 2                          | 0                 | 0               | 0                      | 0                                | 0                       | 2                              | 5                |
| Environment Services                             | 6            | 4                                  | 0                          | 1                 | 1               | 5                      | 0                                | 2                       | 3                              | 9                |
| Finance & Assets                                 | 6            | 6                                  | 1                          | 0                 | 0               | 4                      | 0                                | 1                       | 2                              | 10               |
| Highways & Infrastructure                        | 6            | 7                                  | 2                          | 0                 | 0               | 7                      | 4                                | 0                       | 6                              | 14               |
| Housing Services                                 | 6            | 8                                  | 2                          | 0                 | 4               | 0                      | 0                                | 0                       | 2                              | 8                |
| Legal & Democratic Services                      | 4            | 1                                  | 0                          | 0                 | 2               | 3                      | 0                                | 2                       | 2                              | 4                |
| Leisure, Libraries & Community Development       | 6            | 5                                  | 0                          | 0                 | 1               | 2                      | 0                                | 0                       | 0                              | 7                |
| Modernising Education                            | 6            | 8                                  | 2                          | 0                 | 2               | 0                      | 0                                | 0                       | 2                              | 8                |
| Planning, Regeneration & Regulatory Services     | 8            | 5                                  | 0                          | 0                 | 3               | 11                     | 0                                | 4                       | 4                              | 16               |
| School Improvement & Inclusion                   | 4            | 3                                  | 0                          | 0                 | 2               | 1                      | 0                                | 0                       | 0                              | 4                |
| Strategic Human Resources                        | 4            | 2                                  | 0                          | 0                 | 0               | 1                      | 0                                | 0                       | 0                              | 3                |
|                                                  | 80           | 68                                 | 11                         | 2                 | 21              | 48                     | 4                                | 13                      | 30                             | 116              |

The detailed work behind this data is available as a separate excel workbook from the Corporate Improvement Team.

Mae tudalen hwn yn fwriadol wag

|                                 |                                                                                                      |
|---------------------------------|------------------------------------------------------------------------------------------------------|
| <b>Adroddiad i'r:</b>           | <b>Pwyllgor Llywodraethu Corfforaethol</b>                                                           |
| <b>Dyddiad y Cyfarfod:</b>      | <b>3 Gorffennaf 2013</b>                                                                             |
| <b>Aelod/Swyddog Arweiniol:</b> | <b>Aelod Arweiniol dros Foderneiddio a Pherfformiad / Y Pennaeth Cynllunio Busnes a Pherfformiad</b> |
| <b>Awdur yr Adroddiad:</b>      | <b>Tony Ward, Rheolwr Tîm Gwella Corfforaethol</b>                                                   |
| <b>Teitl:</b>                   | <b>Swyddfa Archwilio Cymru: Gwaith a Ffioedd Archwilio Perfformiad 2013-14</b>                       |

---

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

Mae'r adroddiad yn cyflwyno'r rhaglen gwaith archwilio perfformiad yng Nghyngor Sir Ddinbych ar gyfer 2013-14 a'r ffi gysylltiedig ar gyfer y gwaith hwnnw.

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

Darparu gwybodaeth mewn perthynas â'r gwaith archwilio perfformiad a fydd yn cael ei wneud yng Nghyngor Sir Ddinbych gan Swyddfa Archwilio Cymru yn ystod 2013-14.

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

Bod Aelodau'n ystyried y rhaglen gwaith archwilio perfformiad, sydd ynghlwm yn Atodiad I, ac yn codi unrhyw faterion neu ymholiadau gyda Swyddfa Archwilio Cymru a fydd yn bresennol yn y cyfarfod i'w cyflwyno i'r rhaglen.

## **4. Manylion yr adroddiad.**

Mae'r ddogfen sydd ynghlwm yn amlinellu'r gwaith i'w gyflawni gan yr Archwilydd Cyffredinol ac ar ei ran dan Fesur Llywodraeth Leol (Cymru) 2009 (y Mesur), Deddf Llywodraeth Leol 1999, a Rhannau 2 a 3A Deddf Archwilio Cyhoeddus (Cymru) 2004. Mae'n amlinellu hefyd y ffioedd ar gyfer gwaith archwilio perfformiad yr Archwilydd Cyffredinol.

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

Mae a wnelo tipyn o'r gwaith archwilio perfformiad yn uniongyrchol â Blaenoriaethau Corfforaethol y cyngor. Er enghraifft, mae'r rhaglen yn cynnwys archwiliad blynyddol cynllun gwella cyhoeddus y cyngor (h.y. y Cynllun Corfforaethol) a'n hasesiad o berfformiad (h.y. ein Hadolygiad o Berfformiad Blynyddol).

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

Ffi Swyddfa Archwilio Cymru ar gyfer gwaith archwilio perfformiad yn 2013-14 yw £120,081 (a TAW, fel y bo'n berthnasol), fel y manylir arni ar dudalen 3 y ddogfen atodedig.

**7 Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb a wnaed ar y penderfyniad? Dylid cysylltu templed yr Asesiad o Effaith ar Gydraddoldeb gorffenedig fel atodiad i'r adroddiad.**

Ni wnaed asesiad o effaith ar gydraddoldeb ar y papur hwn gan nad oes angen penderfyniad. Fodd bynnag, mae rhan o waith archwilio perfformiad yr Archwilydd Cyffredinol yn cynnwys asesiad ynghylch ydy'r cyngor yn bodloni dyletswyddau'r Ddeddf Cydraddoldeb gan gynnwys yr angen i ymgymryd ag asesiadau o effaith ar gydraddoldeb o'i benderfyniadau. Felly, dylai gwaith archwilio perfformiad yr Archwilydd Cyffredinol gael effaith gadarnhaol ar bobl sy'n rhannu nodweddion gwarchoddedig.

**8. Pa ymgynghoriadau a gynhaliwyd?**

Trafodwyd y rhaglen ddrafft gyda swyddogion perthnasol, gan gynnwys y Pennaeth Cynllunio Busnes a Pherfformiad a'r Rheolwr Tîm Gwella Corfforaethol cyn iddi gael ei thrafod gyda'r Prif Weithredwr a'i chytuno ganddo.

**9. Datganiad y Prif Swyddog Cyllid**

Mae'r ffi archwilio'n cynrychioli swm sylweddol o wariant a dylai'r aelodau sicrhau eu bod yn glir ynghylch y buddiannau a gafwyd.

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

Mae canlyniadau'r gwaith archwilio perfformiad yn cynnwys adroddiadau'r cyrff rheoleiddio (fel Swyddfa Archwilio Cymru) a dynodir "y risg o adroddiad(au) negyddol sylweddol gan reoleiddwyr allanol yn ein Cofrestr Risg Corfforaethol. Ein Fframwaith Rheoli Perfformiad Corfforaethol yw'r prif ddull sydd ar waith i reoli'r risg hwn a nodwyd y cam canlynol fel un y mae ei angen i leihau'r risg anodd cael gwared arno ymhellach:

- Datganiad llywodraethu blynyddol a hunanasesiad corfforaethol i'w integreiddio'n un hunanasesiad blynyddol.

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

Mae hwn yn bapur er gwybodaeth, yn hytrach nag ar gyfer gwneud penderfyniad.



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Ffordd Wynnstey  
Rhuthun  
Sir Ddinbych  
LL15 1YN

Dyddiad 28 Mai 2013  
Tudalen 1 o 4

Annwyl Mohammed

#### **Gwaith Archwilio Perfformiad a Ffioedd ar gyfer 2013-14**

Ysgrifennaf i gadarnhau rhaglen y gwaith archwilio perfformiad yng Nghyngor Cyngor Sir Ddinbych (y Cyngor) ar gyfer 2013-14 a'r ffi sy'n gysylltiedig â'r gwaith hwnnw. Cyflawnir y gwaith hwn o dan Fesur Llywodraeth Leol (Cymru) 2009, Deddf Llywodraeth Leol 1999 a Rhannau 2 a 3 A o Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Yn ogystal â'r rhaglen archwilio ac asesu flynyddol o gynlluniau gwella a threfniadau adrodd, byddwn yn cynnal rhaglen Astudiaethau Gwella ac Astudiaethau Cenedlaethol o Lywodraeth Leol fel y nodir yn llythyr yr Archwilydd Cyffredinol dyddiedig 3 Ebrill 2013. Amlinellir y rhain ac elfennau penodol ein gwaith archwilio ac asesu yn y tabl isod. Noder bod rhaglen waith a ffi archwilio perfformiad bob blwyddyn yn cwmpasu un cylch gwaith Asesiad Gwella. Fodd bynnag, gan nad yw'r gwaith hwn yn gorwedd yn daclus o fewn cyfnod sy'n dechrau ar 1 Ebrill ac yn dod i ben ar 31 Mawrth, gall y rhaglen waith flynyddol gwmpasu mwy nag un flwyddyn ariannol.

| <b>Gwaith archwilio perfformiad SAC 2013-14</b>                                                              |                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Diweddariad ar yr Asesiad Corfforaethol</b>                                                               | Diweddariad ar allu'r Cyngor i ddarparu gwelliannau parhaus                                                                                                            |
| <b>Archwiliad 'Cynllun Gwella'</b>                                                                           | Adolygiad o gynlluniau cyhoeddedig y Cyngor i gyflawni amcanion gwella                                                                                                 |
| <b>Archwiliad 'Asesiad Perfformiad'</b>                                                                      | Adolygiad o asesiad cyhoeddedig y Cyngor o berfformiad, gan gynnwys profi a dilysu gwybodaeth am berfformiad                                                           |
| <b>Adolygiad o ansawdd data</b>                                                                              | Adolygiad o systemau i sicrhau cywirdeb gwybodaeth am berfformiad (gan gynnwys archwiliad dangosyddion perfformiad)                                                    |
| <b>Astudiaeth wella - Diogelu</b>                                                                            | Adolygu trefniadau llywodraethu a rheoli'r awdurdod cyfan ar gyfer diogelu plant ac oedolion diamddiffyn                                                               |
| <b>Astudiaeth Genedlaethol o Lywodraeth Leol - Diwygio lles</b>                                              | Adolygu'r trefniadau i reoli effaith diwygio lles                                                                                                                      |
| <b>Astudiaeth Genedlaethol o Lywodraeth Leol - Cyflawni â llai - yr effaith ar wasanaethau a dinasyddion</b> | Y gyntaf mewn cyfres o astudiaethau cenedlaethol o feysydd gwasanaeth penodol i edrych ar y defnydd gorau o adnoddau prin                                              |
| <b>Adolygiad Lleol</b>                                                                                       | Adolygiad lleol o gynydd y Cyngor wrth foderneiddio a gwella gwasanaethau er mwyn cyflawni gwell effeithlonrwydd ar ran ei gwsmeriaid. Mae cwmpas y gwaith i'w drafod. |

Mae'r tabl isod yn nodi ein ffioedd am waith archwilio perfformiad ac mae'n cynnwys y ffi am waith archwilio ariannol er cyflawnder. Caiff y ffi ddangosol ar gyfer Ebrill 2013 hyd Fawrth 2014 ei chodi mewn rhandaliadau cyfartal rhwng Ebrill 2013 a Mawrth 2014. Os canfyddir yn ystod yr archwiliad a'r asesiad bod angen gwneud gwaith ychwanegol, gellir codi ffioedd ychwanegol am hyn. Yn yr un modd, os bydd mater pwysig yn codi a fydd, yn ein barn ni, yn golygu mai'r arolygiad arbennig yw'r ymateb priodol, byddwn yn codi ffi ychwanegol er mwyn cynnal arolygiad o'r fath. Codir TAW fel y bo'n berthnasol fel y nodwyd yng ngohebiaeth yr Archwilydd Cyffredinol dyddiedig 26 Ebrill 2013.

| <b>Ffi</b>                                                                    | <b>£</b>          | <b>Ffi'r flwyddyn flaenorol</b> |
|-------------------------------------------------------------------------------|-------------------|---------------------------------|
| Ffi ar gyfer gwaith archwilio perfformiad SAC rhwng Ebrill 2013 a Mawrth 2014 | 120,081.00        | 120,880.00                      |
| Ffi ar gyfer gwaith yr Archwilydd Penodedig ar ddatganiadau ariannol 2012-13  | 165,802.00        | 165,837.00                      |
| Cyfraniad Gwasanaethau Cyhoeddus Cymru 2025*                                  | 659.00            |                                 |
| <b>Cyfanswm y Ffi</b>                                                         | <b>286,542.00</b> | <b>286,717.00</b>               |

\*Mae elfen fach o'r ffi hon yn ymwneud â chytundeb SAC i secondio aelod o staff i weithio fel arweinydd cyllid cyhoeddus yng Ngwasanaethau Cyhoeddus Cymru 2025 am gyfnod o chwe mis. Rhaglen annibynnol yw Gwasanaethau Cyhoeddus 2025 a sefydlwyd i godi ymwybyddiaeth o faint yr heriau demograffig, ariannol a chynaliadwyedd y mae Cymru yn eu hwynebu, ac i greu a chefnogi syniadau a fydd yn helpu ein gwasanaethau cyhoeddus i ymateb yn effeithiol i'r heriau hynny. Mae Steve Thomas, Prif Weithredwr Cymdeithas Llywodraeth Leol Cymru (CLILC), wedi cydnabod perthnasedd y prosiect hwn ac mae CLILC wedi cefnogi ariannu'r secondiad drwy ailgodi tâl ochr yn ochr â ffioedd archwilio allanol, a gaiff eu rhannu'n gyfartal rhwng pob awdurdod unedol. Amcangyfrifir y bydd yr arian a ailgudir rhwng £600 ac £800 fesul awdurdod unedol a chaiff y swm hwn ei anfonebu ochr yn ochr â'r ffioedd archwilio allanol yn ystod 2013-14.

Yn ogystal â'r rhaglen waith a amlinellir uchod, efallai y bydd Swyddfa Archwilio Cymru yn gwneud gwaith mewn cyrff llywodraeth leol yn ystod ein rhaglen astudiaethau gwerth am arian a osodwyd gerbron y Cynulliad Cenedlaethol i'w hystyried gan ei Bwyllgor Cyfrifon Cyhoeddus. Gan fod nifer o'r astudiaethau hyn yn croesi ffiniau gwahanol rannau o'r sector cyhoeddus yng Nghymru, byddant yn aml yn berthnasol i'n gwaith ym maes

llywodraeth leol. Ariennir y gwaith hwn ar wahân drwy Gronfa Gyfunol Cymru ac felly ni chodir ffi amdano.

Yn ogystal, mae gan yr Archwilydd Cyffredinol ddyletswydd o dan y Mesur mewn perthynas â chydgyssylltu swyddogaethau rheoleiddio Swyddfa Archwilio Cymru a rheoleiddwyr perthnasol, sef yr Archwilydd Penodedig; Arolygiaeth Gofal a Gwasanaethau Cymdeithasol Cymru (AGGCC); Estyn; a Chomisiynydd y Gymraeg. Caiff ystod y gwaith archwilio perfformiad y bydd Swyddfa Archwilio Cymru a'r rheoleiddwyr perthnasol yn ei gyflawni ei amlinellu'n fanylach mewn Cynllun Gwaith ac Amserlen a gaiff eu hadolygu bob chwarter.

Byddwn yn cyhoeddi Adroddiad Gwella Blynyddol ar gyfer Cyngor Sir Ddinbych yn rhoi crynodeb o'n gwaith ni a gwaith rheoleiddwyr perthnasol, a byddwn yn cyhoeddi adroddiadau (a/neu lythyrau) yn amlinellu canfyddiadau'r gwaith archwilio ac asesu. Yn unol â gofynion y Mesur, caiff copïau o'r rhain eu hanfon at Weinidogion Cymru. Byddwn hefyd yn rhoi adborth lleol ar ein Hastudiaethau Gwella. Gan mai dim ond mewn awdurdodau dethol y mae ein hastudiaethau cenedlaethol yn cael eu cynnal, efallai na chewch adroddiad lleol: yn hytrach byddwn yn cyhoeddi adroddiad cenedlaethol y bydd ei argymhellion yn berthnasol i bob awdurdod lleol. Lle y bo'n briodol, gall ein hastudiaethau gwella a'n gwaith cenedlaethol arwain at seminarau cyd-ddysgu.

Os hoffech drafod unrhyw elfen o'r gwaith hwn, mae croeso i chi gysylltu â mi neu Huw Lloyd Jones ([Huw.lloydjones@wao.gov.uk](mailto:Huw.lloydjones@wao.gov.uk)) neu'r Gwilym Bury ([Gwilym.bury@wao.gov.uk](mailto:Gwilym.bury@wao.gov.uk)).

Yn gywir



Alan Morris  
Cyfarwyddwr Grŵp SAC



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

**Dyddiad y Cyfarfod:** 3 Gorffennaf 2013

**Awdur yr Adroddiad:** Prif Gyfrifydd

**Teitl:** Datganiad Cyfrifon Drafft 2012/13

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**1. Am beth mae'r adroddiad yn sôn?**

Darparu trosolwg o'r Datganiad Cyfrifon drafft 2012/13 a'r broses sy'n sail iddo.

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

Dirprwywyd cyfrifoldeb i'r Pwyllgor Llywodraethu Corfforaethol i gymeradwyo'r cyfrifon a archwiliwyd a fydd yn cael eu cyflwyno ar 27 Medi 2013. Mae cyflwyno'r cyfrifon drafft yn rhoi arwydd cynnar o sefyllfa ariannol y cyngor a gall dynnu sylw at unrhyw broblemau yn y cyfrifon neu'r broses cyn i'r cyfrifon gael eu harchwilio.

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

Nodi'r sefyllfa fel y'i cyflwynwyd yn y cyfrifon drafft (copi i ddilyn fel Atodiad 1).

**4. Manylion yr Adroddiad**

Mae'n ddyletswydd statudol ar y cyngor i gynhyrchu datganiad o gyfrifon sy'n cydymffurfio â safonau cyfrifo a gymeradwywyd. Mae'n rhaid i gyfrifon archwiliedig gael eu cymeradwyo'n ffurfiol gan aelodau etholedig ar ran y cyngor. Mae'r swyddogaeth hon wedi cael ei dirprwyo i'r Pwyllgor Llywodraethu Corfforaethol. Bydd y cyfrifon drafft wedi'u gorffen erbyn 28 Mehefin. O ystyried swyddogaeth y Pwyllgor o ran cymeradwyo'r cyfrifon terfynol, mae'n fuddiol i roi'r wybodaeth ddiweddaraf a throsolwg yn y cam drafft er mwyn eu hystyried cyn cyflwyno'r cyfrifon terfynol ym mis Medi.

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

Mae cyhoeddi Datganiad o Gyfrifon yn sail i stiwardiaeth a llywodraethu ariannol y Cyngor ac felly mae'n cefnogi holl wasanaethau a blaenoriaethau'r Cyngor.

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

Does dim costau ychwanegol yn codi o ganlyniad i'r adroddiad hwn.

**7. Pa ymgynghori a wnaed?**

Caiff gweithdrefnau a phrosesau'r cyngor sy'n sail i gynhyrchu'r cyfrifon eu hadolygu'n rheolaidd gan Swyddfa Archwilio Cymru. Ceir barn broffesiynol oddi wrth nifer o ddisgyblaethau eraill tu hwnt i gyllid, fel swyddogion cyfreithiol, prisio eiddo, AD a phensiynau.

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

Mae'r Datganiad Cyfrifon yn elfen allweddol o fframwaith llywodraethu'r cyngor. Mae'n bwysig bod aelodau etholedig yn cael sicrwydd bod y cyfrifon wedi cael eu paratoi yn unol â'r safonau perthnasol a bod y broses sy'n sail i gynhyrchu cyfrifon yn gadarn.

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

Byddai'r Cyngor yn torri ei ddyletswydd statudol pe na byddai'n gallu cymeradwyo'r cyfrifon erbyn 30 Medi.

**PWYLLGOR LLYWODRAETHU CORFFORAETHOL: RHAGLEN GWAITH I'R DYFODOL**

| <b>DYDDIAD<br/>CYFARFOD</b>         | <b>Y</b> | <b>ADRODDIAD</b>                                                                                                                                                                                                                                                                                                                                                                                                   | <b>AWDUR</b>                                                                                                                                                                                                                                            |
|-------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 Medi 2013                         |          | <p><b>Eitemau Sefydlog</b><br/>Materion a gyfeiriwyd gan y Pwyllgorau Archwilio<br/>Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd<br/>Adroddiad Cynnydd Archwilio Mewnol</p> <p><b>Adroddiadau</b><br/>Cynllun Gweithredu Fframwaith Llywodraethu Corfforaethol</p> <p>Y Newyddion Diweddaraf ar y Gyllideb<br/>Y Newyddion Diweddaraf ar Reoli'r Trysorlys<br/>Adolygiad o Reoli'r Trysorlys 2012/13</p> | <p>Cydlynnydd Archwilio<br/>Rheolwr Gwella Corfforaethol<br/>Pennaeth Gwasanaethau Archwilio<br/>Mewnol</p> <p>Pennaeth Gwasanaethau Archwilio<br/>Mewnol<br/>Pennaeth Cyllid ac Asedau<br/>Pennaeth Cyllid ac Asedau<br/>Pennaeth Cyllid ac Asedau</p> |
| 27 Medi 2013<br>(Cyfarfod Arbennig) |          | <b>Cymeradwyo'r Datganiad Cyfrifon</b>                                                                                                                                                                                                                                                                                                                                                                             | Pennaeth Cyllid ac Asedau                                                                                                                                                                                                                               |
| 6 Tachwedd 2013                     |          | <p><b>Eitemau Sefydlog</b><br/>Materion a gyfeiriwyd gan y Pwyllgorau Archwilio<br/>Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd<br/>Adroddiad Cynnydd Archwilio Mewnol</p> <p><b>Adroddiadau</b><br/>Cynllun Gweithredu Fframwaith Llywodraethu Corfforaethol</p>                                                                                                                                       | <p>Cydlynnydd Archwilio<br/>Rheolwr Gwella Corfforaethol<br/>Pennaeth Gwasanaethau Archwilio<br/>Mewnol</p> <p>Pennaeth Gwasanaethau Archwilio</p>                                                                                                      |

|                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                     |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                 | <p>Deddfwriaeth Gwybodaeth</p> <p>Y Newyddion Diweddaraf ar y Gyllideb</p>                                                                                                                                                                                                                                                                                                                                                                         | <p>Mewnol</p> <p>Pennaeth Gwasanaethau Cyfreithiol a Democrataidd</p> <p>Pennaeth Cyllid ac Asedau</p>                                                                                                                                                                                              |
| 18 Rhagfyr 2013 | <p><b>Eitemau Sefydlog</b></p> <p>Materion a gyfeiriwyd gan y Pwyllgorau Archwilio</p> <p>Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd</p> <p>Adroddiad Cynnydd Archwilio Mewnol</p> <p><b>Adroddiadau</b></p>                                                                                                                                                                                                                           | <p>Cydlynnydd Archwilio</p> <p>Rheolwr Gwella Corfforaethol</p> <p>Pennaeth Gwasanaethau Archwilio</p> <p>Mewnol</p>                                                                                                                                                                                |
| 29 Ionawr 2014  | <p><b>Eitemau Sefydlog</b></p> <p>Materion a gyfeiriwyd gan y Pwyllgorau Archwilio</p> <p>Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd</p> <p>Adroddiad Cynnydd Archwilio Mewnol</p> <p><b>Adroddiadau</b></p> <p>Deddf Rheoleiddio Pwerau Ymchwilio 2000</p> <p>Cynllun Gweithredu Fframwaith Llywodraethu Corfforaethol</p> <p>Y Newyddion Diweddaraf ar Reoli'r Trysorlys</p> <p>Datganiad Strategaeth Rheoli'r Trysorlys 2014/15</p> | <p>Cydlynnydd Archwilio</p> <p>Rheolwr Gwella Corfforaethol</p> <p>Pennaeth Gwasanaethau Archwilio</p> <p>Mewnol</p> <p>Pennaeth Gwasanaethau Cyfreithiol a Democrataidd</p> <p>Pennaeth Gwasanaethau Archwilio</p> <p>Mewnol</p> <p>Pennaeth Cyllid ac Asedau</p> <p>Pennaeth Cyllid ac Asedau</p> |

|                |                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                 |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 26 Mawrth 2014 | <p><b>Eitemau Sefydlog</b></p> <p>Materion a gyfeiriwyd gan y Pwyllgorau Archwilio<br/>Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd<br/>Adroddiad Cynnydd Archwilio Mewnol</p> <p><b>Adroddiadau</b></p> <p>Cynllun Sicrwydd Archwilio Mewnol 2014/15</p>                                                                     | <p>Cydlynnydd Archwilio<br/>Rheolwr Gwella Corfforaethol<br/>Pennaeth Gwasanaethau Archwilio<br/>Mewnol</p> <p>Pennaeth Gwasanaethau Archwilio<br/>Mewnol</p>                                                   |
| 21 Mai 2014    | <p><b>Eitemau Sefydlog</b></p> <p>Materion a gyfeiriwyd gan y Pwyllgorau Archwilio<br/>Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd<br/>Adroddiad Cynnydd Archwilio Mewnol</p> <p><b>Adroddiadau</b></p> <p>Cynllun Gweithredu Fframwaith Llywodraethu Corfforaethol</p> <p>Adroddiad Blynnyddol Archwilio Mewnol 2013/14</p> | <p>Cydlynnydd Archwilio<br/>Rheolwr Gwella Corfforaethol<br/>Pennaeth Gwasanaethau Archwilio<br/>Mewnol</p> <p>Pennaeth Gwasanaethau Archwilio<br/>Mewnol</p> <p>Pennaeth Gwasanaethau Archwilio<br/>Mewnol</p> |

D.S. Ni wyddys union ddyddiad cyhoeddi adroddiadau achlysurol gan er enghraifft Swyddfa Archwilio Cymru neu Adroddiadau Blynnyddol gan yr Ombwdsmon ar hyn y bryd. Byddant yn cael dyddiad cyfarfod cyn gynted ag y bo'n ymarferol bosibl.

**Diweddarwyd 20/06/2013 KEJ**

Mae tudalen hwn yn fwriadol wag

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