

At: Aelodau'r Pwyllgor Llywodraethu  
Corfforaethol

Dyddiad: 18 Mawrth, 2016

Rhif Union: 01824712575

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Annwyl Gyngorydd

Fe'ch gwahoddir i fynychu cyfarfod y **PWYLLGOR LLYWODRAETHU CORFFORAETHOL, DYDD MERCHER, 23 MAWRTH 2016** am **9.00 am** yn **YSTAFELL BWYLLGORA 1A, NEUADD Y SIR, RHUTHUN.**

Yn gywir iawn

G Williams  
Pennaeth Gwasanaethau Cyfreithiol, AD a Democrataidd

## **AGENDA**

### **9.00 A.M. - ADRODDIAD HUNANWERTHUSO'R PWYLLGOR LLYWODRAETHU CORFFORAETHOL**

I dderbyn cyflwyniad ar Hunanwerthuso'r Pwyllgor Llywodraethu Corfforaethol (copi'n amgaaedig).

#### **1 YMDDIHEURIADAU**

Derbyn unrhyw ymddiheuriadau.

#### **2 DATGANIADAU O GYSYLLTIAD**

Dylai'r Aelodau ddatgan unrhyw gysylltiad personol neu gysylltiad sy'n rhagfarnu mewn unrhyw fater a nodwyd i'w ystyried yn y cyfarfod hwn.

#### **3 MATERION BRYG**

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

#### **4 COFNODION (Tudalennau 21 - 32)**

Derbyn cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 27 Ionawr, 2016.

**5 PROSES GYLLIDEB 2015/16** (Tudalennau 33 - 40)

Ystyried adroddiad gan y Prif Swyddog Cyllid sy'n rhoi diweddariad ar y broses i gyflawni'r gyllideb refeniw ar gyfer 2016/17 (copi'n amgaeedig).

**6 DIWEDDARIAD AR DDIOGELU CORFFORAETHOL** (Tudalennau 41 - 56)

I ystyried adroddiad gan y Pennaeth Archwilio Mewnol (copi'n amgaeedig) sy'n rhoi diweddariad ar gynnydd gweithredu'r cynllun gweithredu a oedd yn cyd-fynd â'r adroddiad Archwilio Mewnol ar Ddiogelu Corfforaethol ym mis Awst, 2015.

**7 GWYDNWCH ARIANNOL CYNGHORAU YNG NGHYMURU – Y WYBODAETH DDIWEDDARAF** (Tudalennau 57 - 82)

I dderbyn adroddiad gan y Prif Swyddog Cyllid, ar yr asesiad wedi'i gwblhau, a gynhaliwyd gan Swyddfa Archwilio Cymru, o 'wydnwch ariannol' y Cyngor yn dilyn ymlaen o astudiaeth genedlaethol a gyhoeddwyd y llynedd, a oedd wedi ei dosbarthu gyda'r papurau ar gyfer y cyfarfod.

**8 RHEOLI RISG DEDDF LLESIANT CENEDLAETHAU'R DYFODOL** (Tudalennau 83 - 90)

I ystyried adroddiad gan y Pennaeth Gwella Busnes a Moderneiddio (copi'n amgaeedig) ar y newidiadau sydd eu hangen yn y ffordd y rheolir risg yn y Cyngor.

**9 ADRODDIAD BLYNYDDOL Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL**

I ystyried adroddiad ar lafar gan y Cadeirydd, y Cynghorydd Jason McClellan (copi'n amgaeedig) ar Adroddiad Blynyddol y Pwyllgor Llywodraethu Corfforaethol.

**10 ADRODDIAD DIWEDDARU RHEOLI'R FFLYD GORFFORAETHOL** (Tudalennau 91 - 102)

I ystyried adroddiad gan y Pennaeth Archwilio Mewnol (copi'n amgaeedig) sy'n rhoi diweddariad ar gynnydd gweithredu'r Cynllun Gweithredu a oedd yn cyd-fynd â'r adroddiad Archwilio Mewnol ar Reoli'r Fflyd Gorfforaethol ym mis Hydref, 2015.

**11 RHEOLAETH ARIANNOL YSGOLION - Y WYBODAETH DDIWEDDARAF**

Ystyried adroddiad llafar mewn perthynas â Rheolaeth Ariannol Ysgolion.

**12 POLISI RHANNU PRYDERON** (Tudalennau 103 - 128)

I ystyried adroddiad gan y Rheolwr Gwasanaethau Adnoddau Dynol (copi'n amgaeedig) sy'n rhoi manylion y Polisi Rhannu Pryderon sydd wedi cael ei ailfformatio, ei ddiweddarau a'i ddiwygio yn unol â deddfwriaeth.

**13 CYNLLUN ARCHWILIO 2016 - CYNGOR SIR DDINBYCH** (Tudalennau 129 - 148)

Ystyried adroddiad gan y Prif Swyddog Cyllid (copi'n amgaeedig) sy'n nodi rhaglen gynlluniedig o waith ar gyfer rhaglen archwilio perfformiad ac archwilio ariannol Swyddfa Archwilio Cymru.

**14 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL**  
(Tudalennau 149 - 152)

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

**AELODAETH**

**Y Cynghorwyr**

Ann Davies  
Stuart Davies  
Peter Duffy

Alice Jones  
Jason McLellan

**Aelod Lleyg**

Paul Whitham

**COPIAU I'R:**

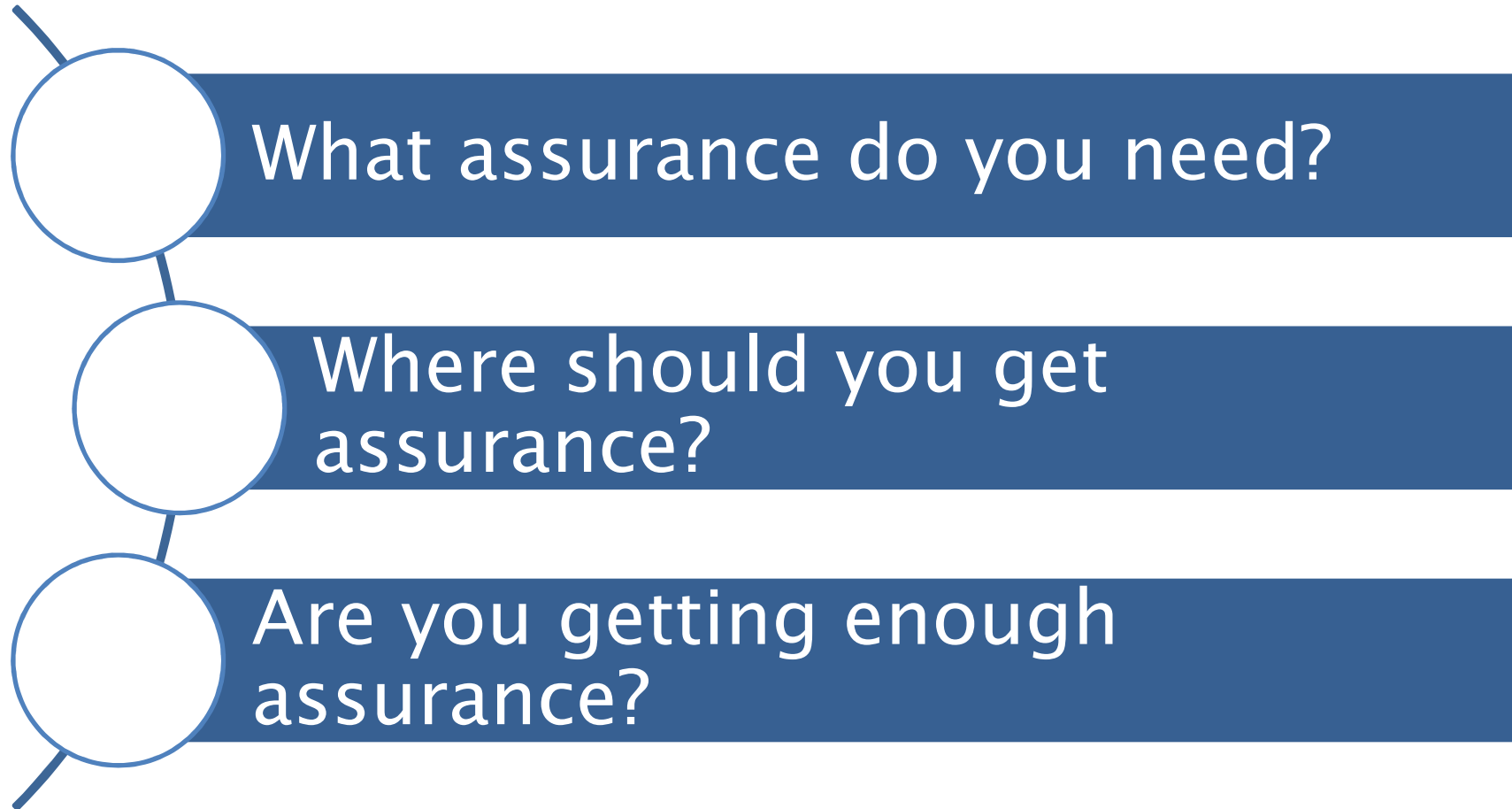
Holl Gynghorwyr er gwybodaeth  
Y Wasg a'r Llyfrgelloedd  
Cynghorau Tref a Chymuned

Mae tudalen hwn yn fwriadol wag

# Corporate Governance Committee

## Self-assessment January 2016

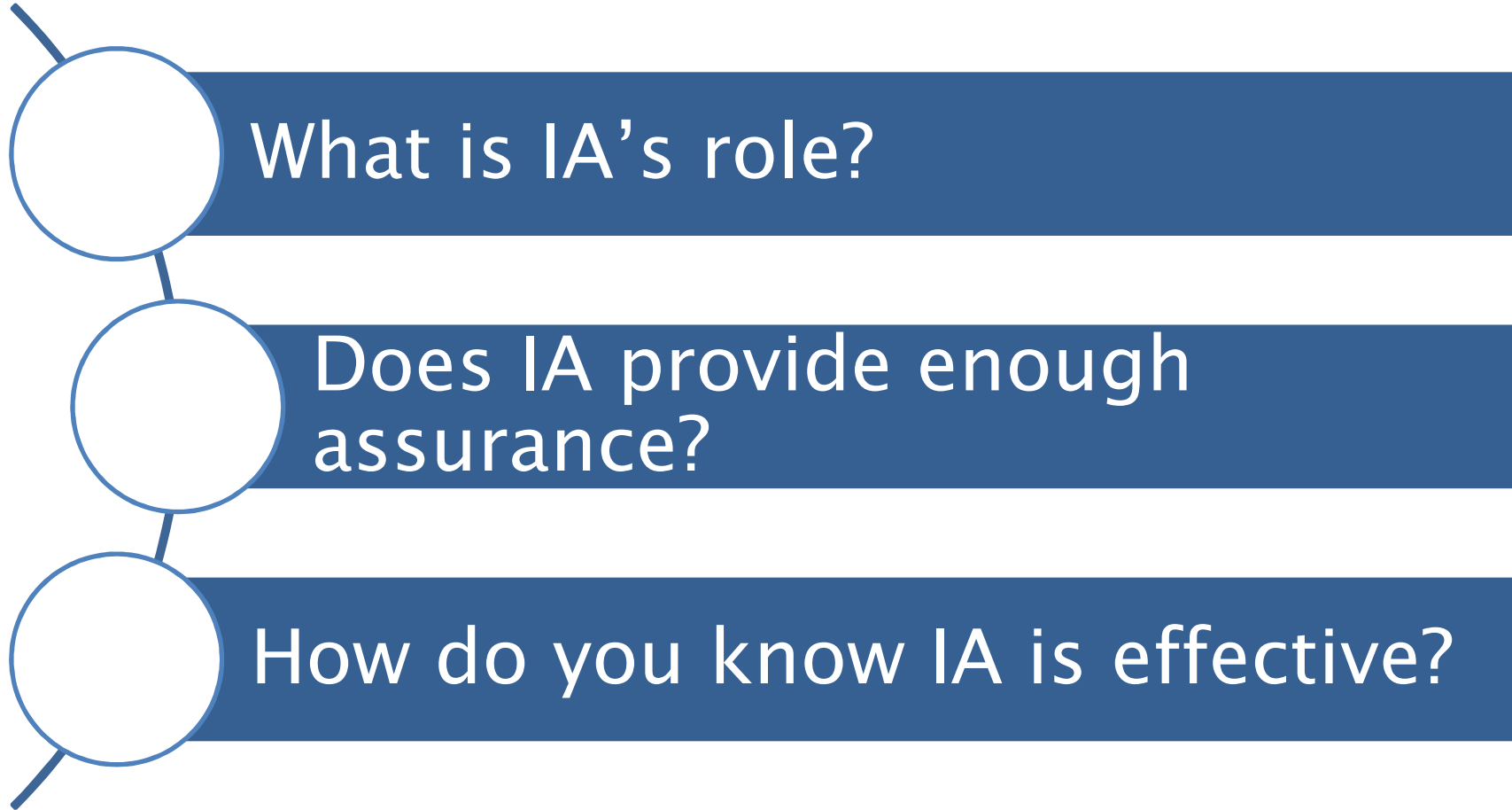
# Assurance



# Governance Framework

- What is the governance framework?
- Are you involved enough in its development?
- Can you confidently challenge the content of the Annual Governance Statement?

# Internal Audit


- 
- What is IA's role?
  - Does IA provide enough assurance?
  - How do you know IA is effective?



# Internal Audit

- Does IA provide you with enough information in the right format?
- Do you need more from IA?
- Should you meet with the HIAS at least once a year in private?

# Challenge



**How well do you  
robustly  
challenge senior  
management  
when needed?**

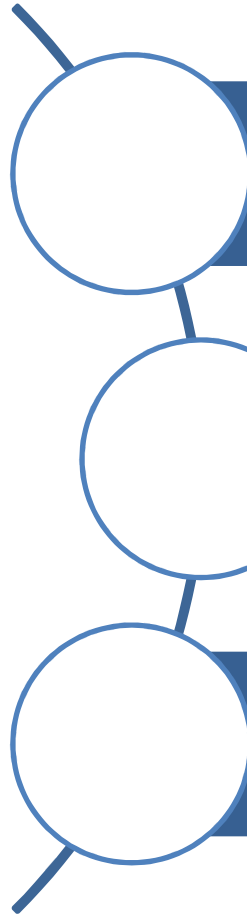
# Risk Management

- How well do you understand the risk management framework?
- Do you know what the Council's corporate risks are?
- How confident are you that the Council is managing its corporate risks?

# Risk Management

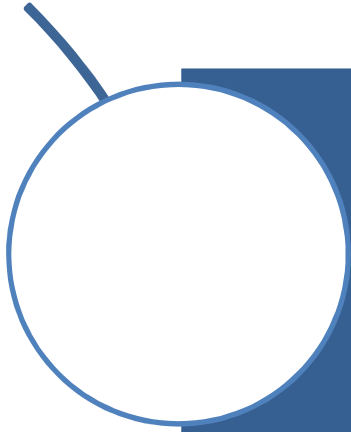
**What are this  
Committee's/Perfor  
mance Scrutiny's  
roles relating to risk  
management?**

# Fraud

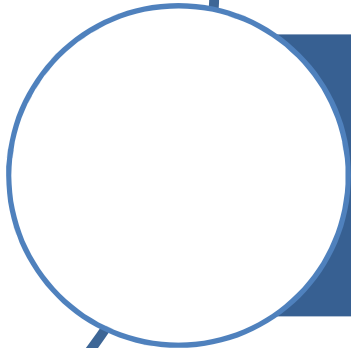
- 
- How much do you know about fraud trends in the public sector?
  - What are the Councils key fraud risks?
  - What counter-fraud arrangements does the Council have in place?

# Ethics

Tudalen 14



What arrangements are in place to ensure good ethical behaviour by officers and members?

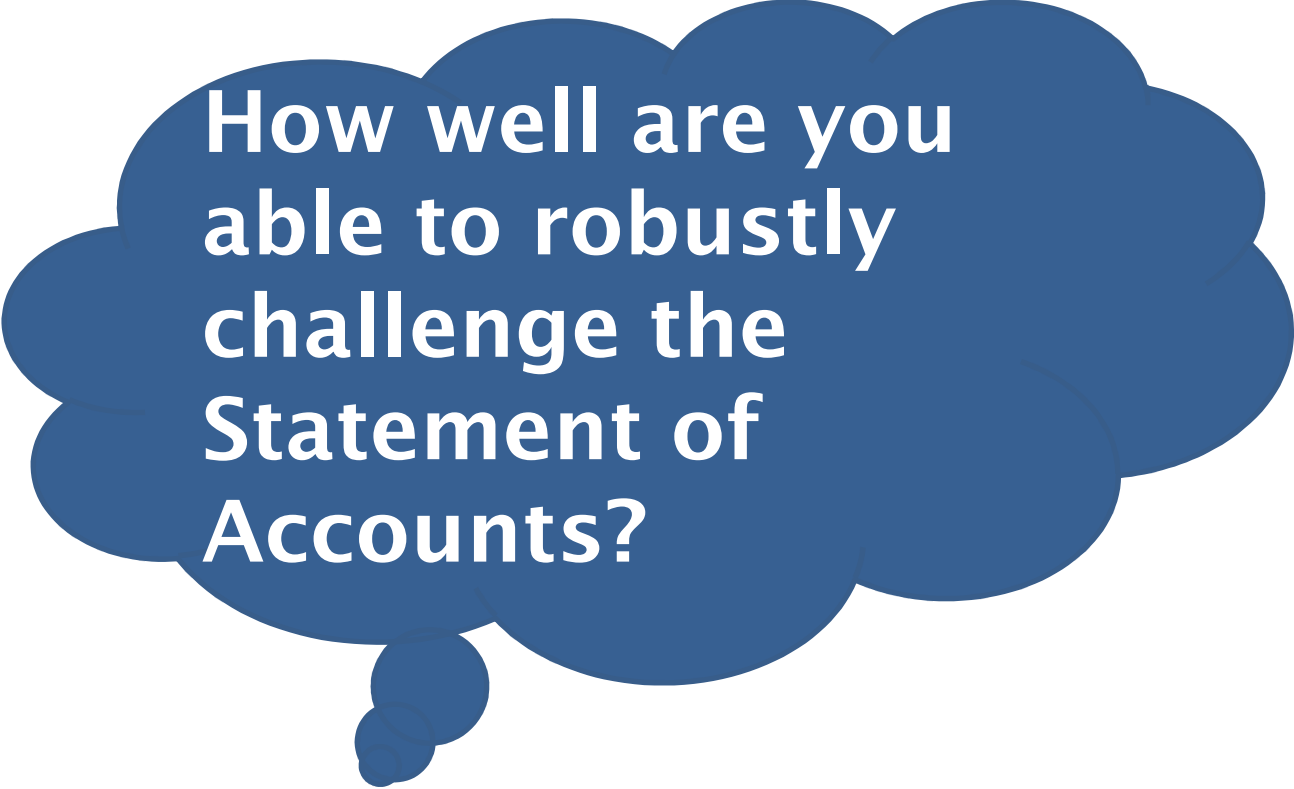


How confident are you that these arrangements work in practice?

# Financial Management

- What financial risks does the Council face?
- What are the specific risks relating to Treasury Management?
- How well do you understand the Statement of Accounts?

# Financial Management



**How well are you  
able to robustly  
challenge the  
Statement of  
Accounts?**



# External Audit

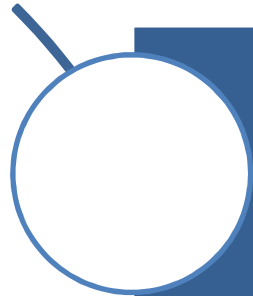


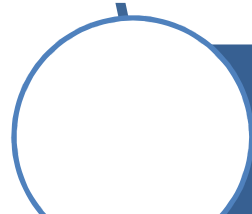
What is external audit's role?

How does this differ from internal audit?

How do you know external audit is effective?

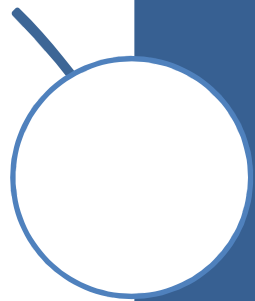
# External Audit

 Does external audit provide you with enough information in the right format?

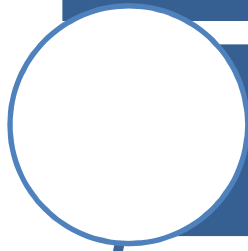
 Do you need more from external audit?

 Should you meet with the external auditor at least once a year in private?

# Committee Knowledge



Is the Chair confident in his knowledge of finance, risk management, audit and the Council's regulatory regime?



How well are you trained for your role?



Should new committee members have induction training in their new role?

# Committee Support

Tudalen 20

How well do officers support you in meetings and provide advice and guidance?

Are you adequately prepared for the Committee meetings?

Can written/verbal reports to the committee be improved?

## PWYLLGOR LLYWODRAETHU CORFFORAETHOL

Cofnodion cyfarfod o'r Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd yn Ystafell Bwyllgora 1a, Neuadd y Sir, Rhuthun, Dydd Mercher, 27 Ionawr 2016 am 9.30 am.

### YN BRESENNOL

Y Cynghorwyr Stuart Davies, Peter Duffy a/ac Jason McLellan (Cadeirydd).

Cynghorydd Meyrick Lloyd Davies, Arwel Roberts a/ac Julian Thompson-Hill yn bresennol fel arsylwyr.

### HEFYD YN BRESENNOL

Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (GW), Pennaeth Archwilio Mewnol (IB), Rheolwr Prosiect - NE Hub (JE) a Gweinyddwr y Pwyllgor (CIW).

Hefyd yn bresennol - Cadeirydd Llywodraethwyr Ysgol Mair, Y Rhyl - Gill Greenland.

#### 1 YMDDIHEURIADAU

Derbyniwyd ymddiheuriadau am absenoldeb oddi wrth y Cynghorwr(wyr) Ann Davies a/ac Alice Jones.

#### 2 DATGAN CYSYLLTIAD

Ni wnaeth unrhyw aelod ddatgan cysylltiad personol neu sy'n rhagfarnu.

#### 3 MATERION BRYD

Ni chodwyd unrhyw faterion y dylid, ym marn y Cadeirydd, eu hystyried yn y cyfarfod fel mater brys yn unol ag Adran 100B(4) o Ddeddf Llywodraeth Leol, 1972.

#### 4 COFNODION

Cyflwynwyd cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 18 Tachwedd, 2015.

Materion yn codi:-

5. Ysgol Mair, Rhyl - Adroddiad Archwiliad Mewnol:- Mewn ymateb i faterion a godwyd gan y Cynghorydd P.C. Duffy a'r Cadeirydd nad oedd y cofnodion wedi adlewyrchu'r drafodaeth yn y cyfarfod, rhoddodd Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (HLHRDS) fanylion y protocol o safbwynt darparu cofnodion nad yn gofnod llafar o'r drafodaeth. Eglurodd mai pwrpas y cofnodion oedd adlewyrchu teimlad y cyfarfod a chadarnhaodd y byddai pryderon Aelodau'n cael eu cofnodi.

**(GW i weithredu)**

8. Cofrestr Risg Gorfforaethol: - Gofynnodd Mr P. Whitham pryd y byddai'r Pwyllgor Llywodraethu Corfforaethol yn cael cyfle i ddylanwadu ar effaith Deddf Llesiant Cenedlaethau'r Dyfodol o safbwynt rheoli risg. Cadarnhaodd y Cadeirydd fod y mater wedi ei drafod gan Gadeiryddion Archwilio a'r Grŵp Is-gadeiryddion yn Rhagfyr. Cadarnhaodd Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (HLHRDS) y byddai Pwyllgor Archwilio Cymunedau'n cynnal gweithdy ar 4 Chwefror i ystyried y mater hwn a bod gwahoddiad i bob Aelod ei fynychu. O ran rheoli risg roedd Bwrdd Gweithredu ar gyfer y Ddeddf a byddai gwahanol ffrydiau gwaith yn cael eu nodi ac yn cael eu hystyried gan swyddogion yn Chwefror. Byddai'r materion hyn yn cynnwys sut byddai'r Pwyllgor Craffu'n ystyried sut i weithredu a monitro'r Ddeddf ac yn ystyried newidiadau posibl i dempledi adrodd er mwyn cynnwys gofynion y Ddeddf.

Eglurodd Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (HLHRDS) ei fod yn rhagweld y byddai adroddiad yn cael ei baratoi ar yr elfen risg. Mewn ymateb i gais gan Mr Whitham, cytunwyd y byddai Pennaeth Cynllunio Busnes a Pherfformiad yn darparu adroddiad diweddarau yng nghyfarfod y Pwyllgor fis Mawrth o safbwynt rheoli risg, a chynnwys diddordebau ehangach y Pwyllgor o safbwynt y Ddeddf.

**(GW, AS i weithredu)**

**PENDERFYNWYD** - yn amodol ar yr uchod, fod y cofnodion yn cael eu derbyn a'u cymeradwyo fel cofnod cywir.

## **RHAN II**

### **GWAHARDD Y WASG A'R CYHOEDD**

**PENDERFYNWYD** – gwahardd y Wasg a'r Cyhoedd o'r cyfarfod dan ddarpariaethau Adran 100A Deddf Llywodraeth Leol 1972, tra bod yr eitemau canlynol yn cael eu trafod oherwydd ei bod yn debygol y bydd gwybodaeth eithriedig yn cael ei datgelu fel y diffinnir hi ym Mharagraffau 14 ac 18 Rhan 4, Atodlen 12A o Ddeddf Llywodraeth Leol 1972.

## **5 YSGOL MAIR RHYL- CYNLLUN ADFER ARIANNOL**

Roedd adroddiad cyfrinachol gan Bennaeth Archwilio Mewnol a oedd yn darparu manylion am Gynllun Adfer Ariannol (CAA) Ysgol Mair, wedi ei gylchredeg ymlaen llaw.

Dywedwyd wrth Aelodau gan fod Estyn ar fin cynnal Arolwg yn Ysgol Mair, nad oedd y Pennaeth yn gallu mynychu'r cyfarfod. Cynrychiolid yr ysgol gan Ms Gill Greenland, Cadeirydd y Corff Llywodraethwyr, a diolchodd Cadeirydd y Pwyllgor i Ms Greenland am fynychu'r cyfarfod.

Cyflwynodd Pennaeth Archwilio Mewnol yr adroddiad ac eglurodd fod yr adroddiad Archwilio Mewnol yn Awst wedi tynnu sylw at ddiffyg ariannol yn Ysgol Mair, a bod angen i'r ysgol ddatblygu CAA cadarn. Cadarnhaodd y Pennaeth Archwilio Mewnol, yn amodol ar weithredu CAA, fod Atodiad A, y Cynllun Gweithredu o fewn yr Arddodiad Archwilio wedi ei ddatblygu. Eglurwyd gan fod y CCA arfaethedig yn golygu lefel o newid sylweddol bod cyfarfodydd wedi eu cynnal gydag Adnoddau

Dynol Strategol i drafod prosesau a gyda'r Adran Addysg i'w hysbysu o'r camau arfaethedig.

Rhoddodd Ms G. Greenland fanylion cefndirol a oedd yn berthnasol i'r ysgol, sef:-

- Nad oedd yr ysgol ar unrhyw adeg yn y gorffennol wedi bod mewn diffyg.
- Yn 2015 roedd gan yr ysgol greyd o £11k.
- Roedd yn syndod bod diffyg o £42k wedi ei nodi.
- Roedd problemau wedi codi yn sgil ymddiswyddiad yr Ymgynghorydd Ariannol.
- Roedd y Dirprwy Bennaeth wedi cael ei symud i helpu ysgol yn Sir y Fflint.
- Roedd yr Esgobaeth wedi cytuno i hysbysebu swydd Pennaeth.
- Ni fyddai Dirprwy Bennaeth.
- Roedd yr ysgol mewn ardal ddifreintiedig, ac roedd gan rai disgyblion ymddygiad heriol.
- Roedd yr Undeb wedi ei galw i mewn a chymorth wedi ei roi gan Adnoddau Dynol.
- Derbyniwyd gwahoddiad i ymweld ag ysgol ym Mochdre a oedd yn gweithredu heb Ddirprwy Bennaeth.
- Derbyniwyd cymorth a chyngor gan Reolwr Cyllid yr Ysgol.

Estynnodd y Cadeirydd ei longyfarchiadau i'r ysgol am fynd i'r afael a meysydd pryder eraill a nodwyd ond pwysleisiodd yr angen i fynd ati i weithredu'r CCA.

Holodd y Cynghorydd P.C. Duffy pam nad oedd y problemau ariannol hyn wedi eu nodi'n gynt, yn arbennig gan Gorff Llywodraethu'r Ysgol. Eglurodd y Cynghorydd Duffy ei fod ar ddeall bod y polisiau a'r gweithdrefnau priodol eisoes wedi eu gweithredu i atal anomaleddau fel hyn. Teimlai Ms Greenland fod y prif broblemau yn deillio o'r ffaith bod Ymgynghorydd Ariannol yr Ysgol wedi gadael ei swydd. Mynegodd y Cadeirydd fod ysgol arall a oedd wedi wynebu anawsterau tebyg heb Ymgynghorydd Ariannol. Teimlai fod hwn yn fater y dylid edrych arno drwy'r Sir a phwysleisiodd yr angen i ddarparu cyngor a chanllawiau ariannol cadarn. Amlinellodd Pennaeth Archwilio Mewnol y newidiadau a oedd bellach wedi eu gweithredu i'r broses a phwysleisiodd bwysigrwydd rôl Rheolwyr Ariannol.

Eglurodd y Cynghorydd S.A. Davies nad oedd y gyd-ddarpariaeth feithrin yn yr ysgol yn ofyniad statudol, ac awgrymodd y gellid arbed arian sylweddol drwy beidio â darparu'r cyfleuster yma. Teimlai fod angen gwell a rhagor o wybodaeth am reolaeth ariannol yr ysgol ac y byddai'n fuddiol.

Cyfeiriodd Mr P. Whitham at broblemau blaenorol a oedd wedi deillio o ddiffyg rheolaeth ariannol briodol, a phwysleisiodd yr angen i edrych ar themâu a thueddiadau posibl a oedd yn dod i'r amlwg dro ar ôl tro. Pwysleisiodd yr angen am sicrwydd fod trefniadau ariannol a mecanweithiau priodol yn eu lle rhag i hyn ddigwydd eto yn y dyfodol. Amlinellodd y Cynghorydd J. Thompson-Hill rôl Rheolwyr Clwstwr Ariannol a oedd yn gyfrifol am dynnu sylw at broblemau posibl i'r Cyrff Llywodraethu dan sylw. Eglurodd Ms Greenland nad oedd Ysgol Mair yn rhan o Glwstwr Ariannol yn Rhyl ac awgrymwyd efallai bod hyn wedi cyfrannu at yr anomaleddau dan sylw.

Pwysleisiodd y Cadeirydd yr angen i fynd i'r afael â mater Monitro Ysgol Mair. Byddai hynny'n cynnwys trafodaethau gydag Adnoddau Dynol, ynglŷn â materion staffio o ran y CAA, a gosod amserlenni er mwyn adrodd yn ôl ar ddechrau'r flwyddyn ariannol. Atgoffodd Pennaeth Archwilio Mewnol Aelodau fod y CAA yn Gynllun dwy flynedd. Amlinellodd swyddogion yr wybodaeth ar gyfer monitro'r CAA gan y Swyddog 151 a'r Rheolwr Cynllunio Addysg ac Adnoddau. Amlinellodd Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (HLHRDS) y rolau cylch gorchwyl a monitro a wnaed gan Grŵp Monitro Safonau Ysgol a'r Fforwm Cyllideb Ysgol.

Ystyriodd y Pwyllgor y broses fonitro a chytunwyd gofyn i Reolwr Ariannol yr Ysgol, Rheolwr Cynllunio Addysg ac Adnoddau a'r Pennaeth fynychu cyfarfod y Pwyllgor ym Medi 2016 i ddarparu adroddiad cynnydd o safbwynt gweithredu'r CAA.

O ran y mecanweithiau monitro cytunwyd i ail-edrych ar y broses Archwilio Mewnol ar gyfer cyllid yr ysgol, a bod Pennaeth Archwilio Mewnol yn cylchredeg copïau i Aelodau'r Pwyllgor. Cytunwyd y gellid cyflwyno sylwadau Aelodau i gyfarfod y pwyllgor fis Mawrth, 2016 a chyfeirio'r mater i Gadeiryddion Archwilio a'r Grŵp Is-gadeiryddion i'w trafod.

Mewn ymateb i bryderon a fynegwyd gan y Pwyllgor ynglŷn â diffyg cefnogaeth a chyfraniad canfyddedig yr Esgobaeth cytunwyd bod Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (HLHRDS) yn ysgrifennu at yr Esgobaeth i dynnu sylw at y materion a'r pryderon canlynol a godwyd gan Aelodau'r Pwyllgor:-

- Fod y Pwyllgor wedi derbyn adroddiad am CAA o safbwynt un o'u hysgolion.
- Gofyn i ba raddau y mae'r Esgobaeth yn darparu cefnogaeth a chynghor i ysgolion ac yn cynorthwyo gyda materion ariannol.
- Gofyn am ddiweddariad ynglŷn â'r hysbyseb am swydd yn yr ysgol.
- Darparu manylion unrhyw faterion pryder eraill y maen nhw o bosibl yn ymwybodol ohonynt, o ran Ysgol Mair neu unrhyw ysgol Esgobaeth arall yn y Sir.

Yn dilyn trafodaeth bellach:-

**PENDERFYNWYD** – bod:-

- (a) y Pwyllgor Llywodraethu Corfforaethol yn derbyn a nodi cynnwys yr adroddiad
- (b) gofyn i Reolwr Ariannol yr Ysgol, Rheolwr Cynllunio Addysg ac Adnoddau a'r Pennaeth fynychu cyfarfod y Pwyllgor ym Medi 2016 i ddarparu adroddiad cynnydd o safbwynt gweithredu'r CAA Pennaeth Archwilio Mewnol Pwyllgor.
- (c) cyflwyno sylwadau Aelodau i gyfarfod y pwyllgor fis Mawrth, 2016, a bod Pennaeth Archwilio Mewnol yn cylchredeg copïau i Aelodau'r Pwyllgor.
- (d) Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (HLHRDS) yn ysgrifennu at yr Esgobaeth i dynnu sylw at y materion a'r pryderon canlynol a godwyd gan Aelodau'r Pwyllgor.  
(GW, IB, RW i weithredu)

**Ar y pwynt hwn aeth y cyfarfod yn ôl i RAN I**



## 6 PROSES Y GYLLIDEB 2015/16

Cyflwynodd y Prif Swyddog Cyllid adroddiad (a gylchredwyd o flaen llaw) a oedd yn rhoi diweddariad ar y broses i gyflawni'r gyllideb referniw ar gyfer 2016/17.

Rhoddodd y Cynghorydd J. Thompson-Hill, gyda chymorth y Prif Gyfrifydd, grynodedd manwl o'r adroddiad. Roedd yn cynnwys yr wybodaeth ganlynol:-

- Cyflwynwyd y cynnydd diweddaraf o ran y broses o osod y gyllideb i Weithdy Cyllideb yr Aelodau ar 14 Rhagfyr 2105. Amlinellwyd y gwahanol gynigion a ystyriwyd i sicrhau arbedion.
- Cyhoeddwyd cyllideb drafft a Setliad Dros Dro ar gyfer Llywodraeth Leol yng Nghymru yn ddiweddarach eleni o ganlyniad i amseru Adolygiad Gwariant Llywodraeth y Deyrnas Unedig. Roedd hyn wedi ei gynnwys yn y broses cynllunio'r gyllideb ac wedi arwain at gyflwyno pecyn o gynigion i'w cymeradwyo yn Rhagfyr. Roedd y pecyn yn dod i gyfanswm o £1.2m ac yn cynnwys arbedion effeithlonrwydd ac addasiadau technegol, ond nid oedd yn cynnwys cynigion i dorri ar wasanaethau na chynyddu taliadau.
- Roedd goblygiadau Setliad Llywodraeth Leol ar gyfer 2015/16 wedi ei grynhoi yn yr adroddiad, gyda'r Setliad yn llawer gwell na'r disgwyl.
- Roedd adroddiad i'r Cyngor yn Rhagfyr wedi manylu ar y sefyllfa ariannol ddiweddaraf ac roedd tybiaethau'n dangos bod bwch o £2m, yn y gyllideb o hyd. Darparwyd manylion yng ngweithdy'r gyllideb ac roedd crynodeb wedi ei gynnwys yn yr adroddiad.
- Hefyd roedd manylion am y newidiadau i werth y Setliad, a oedd yn caniatáu cynnig i ostwng lefel y cynnydd arfaethedig yn Nhreth y Cyngor o 2.75% i gyfartaledd o 1.5%, wedi ei gynnwys yn yr adroddiad.
- Roedd y tybiaethau hyn wedi arwain at sefyllfa ariannol gadarnhaol o £480k, gyda'r Setliad ar gyfer 2016/17 yn well na'r disgwyl am un flwyddyn. Darparwyd tabl yn crynhoi sefyllfa cynllunio'r gyllideb ar gyfer y dyfodol. Amlinellwyd manylion y risgiau, ynghyd â'r camau i'w gweithredu er mwyn eu lliniaru.
- Ni fyddai Setliad Terfynol Llywodraeth Leol yn cael ei gyhoeddi tan fis Mawrth. Fodd bynnag, roedd sicrwydd wedi ei roi na ddylid gweld unrhyw symudiad negyddol rhwng gwerthoedd y Setliad Drafft Dros Dro a'r un Terfynol Byddai cyllideb derfynol Llywodraeth Cymru'n cael ei chyflwyno i'r Senedd ar 8 Mawrth.
- Roedd y broses Rhyddid a Hyblygrwydd wedi dod i ben drwy osod cyllideb 2016/17. Byddai'r gwaith o fonitro perfformiad y gyllideb yn parhau i gael ei adrodd i'r Cabinet, gyda'r Grŵp Tasg a Gorffen Torri'r Brethyn yn monitro effaith penderfyniadau'r gyllideb.
- Cadarnhawyd y byddai proses gyllidebol newydd yn cael ei datblygu ar gyfer 2017/18.
- Cyflwynwyd cam terfynol y broses gyllidebol ddwy flynedd Rhyddid a Hyblygrwydd. Mwyafrif helaeth yr arbedion, dros 80%, oedd effeithlonrwydd neu arbedion moderneiddio gan arwain at effaith lai sylweddol ar wasanaethau i'r cyhoedd.
- Eglurwyd mai nod y broses gyllidebol oedd sicrhau bod y Cyngor yn darparu cyllideb gytbwys. Roedd yn debygol y byddai gostyngiad i gyllid ALI yng Nghymru'n

parhau yn y tymor canolig, gyda phenderfyniadau cyllidebol yn dod yn anos ac yn galw am amser paratoi hirach.

Amlinellodd y Cyngorydd Thompson-Hill yr amserlenni ar gyfer y broses adrodd ar y gyllideb a gofynnodd am arweiniad ynglŷn â phryd i gyflwyno adroddiadau ar gyfer y dyfodol. Teimlai'r Cadeirydd y byddai o fudd pe bai'r broses bresennol o gynnwys eitem fusnes safonol ar gyfer proses y gyllideb ar bob rhaglen y Pwyllgor, yn parhau, ynghyd â darparu Gweithdai Cyllideb i Aelodau. Teimlai hefyd fod angen ymgynghori mwy â'r cyhoedd a chydabu fod gwahanol safbwyntiau ynglŷn â mabwysiadu proses ymgynghori newydd. Awgrymwyd a chytunwyd i gysylltu â'r Grwpiau Gwleidyddol dan sylw er mwyn annog Aelodau i gyflwyno eu barn a'u hawgrymiadau ynglŷn â'r broses gyllidebol. Mynegodd y Cyngorydd S.A. Davies ei gefnogaeth i barhau â'r broses bresennol, a thynnodd sylw at yr angen a phwysigrwydd archwilio'r mecanweithiau a fabwysiadwyd. Roedd Mr P. Whitham yn cefnogi'r farn a fynegwyd ac awgrymodd y gallai peidio â pharhau i sicrhau cynnydd beri risg gorfforaethol i'r Awdurdod.

Amlinellodd Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (HLHRDS) y materion a'r cyfyngiadau technegol posibl a allai godi gyda'r sefyllfa ariannol o safbwynt datblygu Bil Llywodraeth Leol (Cymru), ac uno Awdurdodau Lleol yn sgil hynny.

Awgrymodd Mr P. Whitham gan fod yr adroddiad yn cyflwyno cam terfynol y broses gyllidebol ddwy flynedd Rhyddid a Hyblygrwydd, y dylid cynnal adolygiad i ganfod nodau, cyflawniadau, llwyddiannau a'r gwersi a ddysgwyd o ran helpu i sicrhau cynnydd yn y dyfodol. Cyfeiriodd y Cadeirydd at y Grŵp Tasg a Gorffen Torri'r Brethyn a oedd yn monitro penderfyniadau'n gysylltiedig â'r gyllideb a wnaed fel rhan o'r broses. Cyflawnwyd hyn drwy gasglu tystiolaeth ac archwilio'r mecanweithiau a ddefnyddiwyd ac a fabwysiadwyd.

**PENDERFYNWYD** – *bod y Pwyllgor Llywodraethu Corfforaethol:-*

- (a) yn derbyn a nodi cynnwys yr adroddiad ar y diweddariad diweddaraf.
- (b) gofyn i'r Grwpiau Gwleidyddol annog Aelodau i gyflwyno eu barn, a
- (c) chytuno bod adroddiad diweddar pellach yn cael ei gyflwyno yng nghyfarfod y Pwyllgor fis Mawrth, 2015.

**(RW, SG, GW i weithredu)**

## **7 ADRODDIAD RHEOLI'R TRYSORLYS**

Roedd adroddiad gan y Prif Swyddog Cyllid wedi ei gylchredeg ymlaen llaw.

Eglurodd y Prif Gyfrifydd fod Datganiad Strategaeth Rheoli'r Trysorlys, Atodiad 1, yn dangos sut fyddai'r Cyngor yn rheoli ei fuddsoddiadau a'i fenthyciadau yn y flwyddyn i ddod, ac yn gosod y polisiâu y mae'r swyddogaeth Rheoli'r Trysorlys yn seiliedig arnynt. Roedd yr adroddiad hefyd yn amlinellu effaith debygol y Cynllun Corfforaethol ar y strategaeth hon ac ar y Dangosyddion Darbodus. Roedd Adroddiad Diweddar Rheoli'r Trysorlys, Atodiad 2, yn rhoi manylion am weithgareddau Rheoli Trysorlys y Cyngor yn ystod 2015/16.

Eglurwyd bod y ffigyrau yn Natganiad Strategaeth Rheoli'r Trysorlys yn ffigyrau drafft ac y bydden nhw'n cael eu diweddarau cyn cael eu cymeradwyo gan y Cyngor, yn seiliedig ar y Cynllun Cyfalaf diweddaraf a Chynllun Busnes Stoc Tai yn Chwefror, 2016.

Yn ôl Cod Rheoli'r Trysorlys CIPFA, roedd yn rhaid i'r Cyngor gymeradwyo Datganiad Strategaeth Rheoli'r Trysorlys a'r Dangosyddion Darbodus bob blwyddyn. Roedd yn rhaid i'r Pwyllgor Llywodraethu Corfforaethol adolygu'r adroddiad cyn iddo gael ei gymeradwyo gan y Cyngor ar 23 Chwefror 2016.

Byddai'r Pwyllgor yn derbyn diweddariad ar weithgareddau Rheoli'r Trysorlys ddwywaith y flwyddyn a byddai Rheoli'r Trysorlys yn edrych ar ôl arian y Cyngor, a oedd yn rhan hollbwysig o waith y Cyngor, gan fod tua £0.5bn yn mynd drwy gyfrif banc y Cyngor bob blwyddyn. Ar unrhyw adeg roedd gan y Cyngor o leiaf £10m o arian felly roedd angen sicrwydd bod yr adenillion gorau posibl yn cael eu sicrhau heb risg ariannol, sef y rheswm pam fod arian yn cael ei fuddsoddi gyda nifer o gyrrff ariannol.

Wrth fuddsoddi, blaenoriaethau'r Cyngor oedd:-

- cadw arian yn ddiogel (diogelwch);
- sicrhau bod modd cael yr arian yn ôl pan oedd ei angen (hylifedd);
- sicrhau eu bod yn cael adenillion boddhaol (arenillion).

Roedd Datganiad Strategaeth Rheoli'r Trysorlys 2016/17 wedi ei gynnwys yn Atodiad 1. Roedd yr adroddiad yn cynnwys Dangosyddion Darbodus sy'n gosod terfynau ar weithgaredd Rheoli Trysorlys y Cyngor ac yn dangos bod benthyciadau'r Cyngor yn fforddiadwy.

O ran y Dangosyddion Darbodus, roedd dangosyddion Cronfa'r Cyngor yn seiliedig ar y ceisiadau cyfalaf arfaethedig diweddaraf a'r dyraniadau bloc, a byddai'r rhain yn cael eu diweddarau cyn cyflwyno'r adroddiad i'r Cyngor ei gymeradwyo ar 23 Chwefror 2016.

Roedd dangosyddion Cyfrif Refeniw Tai wedi eu cyfrifo ar sail yr amcangyfrifon diweddaraf o Gynllun Busnes y Stoc Tai, ond byddent yn cael eu diwygio cyn eu cyflwyno i'r Cyngor unwaith y byddai wedi cytuno ar Gynllun Busnes terfynol y Stoc Tai. Roedd y Dangosyddion Darbodus unigol a argymhellwyd i'w cymeradwyo wedi eu cynnwys yn Atodiad 1 Atodlen A.

Tynnodd y Prif Gyfrifydd sylw Aelodau at y meysydd canlynol yn Atodiad 1:-

- Datganiad Darpariaeth Refeniw Gofynnol
- Cymhareb Cronfa'r Cyngor
- Gofyniad Cyllid Cyfalaf a chyfanswm dyledion
- Goblygiadau'r elfen PFI a lleihad arian a ddelir
- Parti i Gontract Buddsoddiad a Gymeradwyir a Therfynau
- Gofynion Hyfforddiant

Mewn ymateb i gwestiwn gan y Cyngorydd S.A. Davies, rhoddodd y Cyngorydd Thompson-Hill a'r Prif Gyfrifydd fanylion trefniadau benthyca presennol a hanesyddol, cyfraddau a chostau'r Cyngor.

Tynnwyd sylw gan Mr P. Whitham at y mater o ddarparu Hyfforddiant i Aelodau fel y cyfeirir ato ar Dudalen 38, 8.1.1 o Atodiad 1. Cyfeiriodd Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (HLHRDS) at y gwahanol ddulliau a fabwysiadwyd ar gyfer darparu hyfforddiant, ac eglurodd bwysigrwydd sicrhau bod gwybodaeth ddigonol ar gael i'r Aelodau dan sylw er mwyn sicrhau eu bod yn deall y prosesau perthnasol. Cytunodd Aelodau fod sesiwn hyfforddiant ar Reoli'r Trysorlys yn cael ei chynnal 30 munud cyn cyfarfod nesaf y Pwyllgor, a oedd yn cynnwys eitem fusnes yn ymwneud â Rheoli'r Trysorlys, a bod pob Aelod yn cael ei wahodd i'r sesiwn.

Rhoddwyd yr ymatebion canlynol i gwestiynau a gyflwynwyd gan Mr P. Whitham:-

- Cytunwyd y byddai manylion pellach ynglŷn â diddymu'r PWLB yn cael eu darparu pan fydden nhw ar gael.
- Cadarnhawyd bod trefniadau bancio'r Cyngor yn amodol ar y Strategaeth Gaffael.
- Cyflwynwyd yr adroddiad ar Fonitro Cyfalaf i'r Cabinet.
- Gellid cynnwys manylion ynglŷn â gweithredu REPOs yn sesiwn Hyfforddiant Aelodau ym Medi, 2016, ar ôl derbyn ac egluro manylion.
- Byddai'r Adolygiad Archwilio a fyddai'n ei gynnal yn Chwefror, 2016, yn cael ei gyflwyno i'r Pwyllgor yn Ebrill 2016.

Yn dilyn trafodaeth bellach:-

**PENDERFYNWYD** – *bod y Pwyllgor Llywodraethu Corfforaethol yn:-*

- (a) *Derbyn a nodi'r Datganiad Strategaeth Rheoli'r Trysorlys ar gyfer 2016/17 a'r Dangosyddion Darbodus ar gyfer 2016/17, 2017/18 a 2018/19 (Atodiad 1).*
  - (b) *Nodi adroddiad diweddar Rheoli'r Trysorlys (Atodiad 2).*
  - (c) *Cytuno bod sesiwn hyfforddiant ar Reoli'r Trysorlys yn cael ei ddarparu a bod pob Aelod yn cael ei wahodd.*
  - (d) *Gofyn am fanylion pellach ynglŷn â diddymu'r PWLB pan fyddent ar gael.*
  - (e) *Cytuno bod yr Adolygiad Archwilio a gynhelir yn Chwefror 2106 yn cael ei gyflwyno i'r Pwyllgor yn Ebrill 2016, a*
  - (f) *Gofyn am gynnwys fanylion ynglŷn â gweithredu'r REPOs yn sesiwn Hyfforddiant Aelodau ym Medi, 2016.*
- (RW, SG, IB i weithredu)**

## **8 ADRODDIAD HUNAN WERTHUSO'R PWYLLGOR LLYWODRAETHU CORFFORAETHOL**

Cytunodd Aelodau gan fod rhai o Aelodau'r Pwyllgor yn absennol, a nes bod Aelod wedi ei benodi i'r lle gwag ar y Pwyllgor, y byddai'r eitem hon yn cael ei gohirio nes byddai'r Pwyllgor yn cyfarfod ym Mawrth, 2016.

Cytunodd Pennaeth Archwilio Mewnol i anfon e-bost at Aelodau'r Pwyllgor yn tynnu sylw at bwysigrwydd a diddordeb yr eitem hon i Aelodau newydd y Pwyllgor.

Cytunodd Aelodau fod cyfarfod y Pwyllgor Llywodraethu Corfforaethol a oedd i'w gynnal ar 16 Mawrth, 2016 yn dod ynghyd 30 munud yn gynt na'r hyn a drefnwyd, am 9.00 a.m. er mwyn ystyried yr eitem fusnes hon.

**PENDERFYNWYD –**

- (a) *Gohirio'r eitem a'i hystyried cyn cyfarfod y Pwyllgor ar 16 Mawrth, 2016.*
- (b) *bod y cyfarfod a oedd i'w gynnal ar 16 Mawrth, 2016 yn dod ynghyd 30 munud yn gynt na'r hyn a drefnwyd, am 9.00 a.m. er mwyn ystyried yr eitem fusnes hon, a*
- (c) *bod Pennaeth Archwilio Mewnol i anfon e-bost at Aelodau'r Pwyllgor yn tynnu sylw at bwysigrwydd a diddordeb yr eitem hon i Aelodau newydd y Pwyllgor.*

**(IB a GW i weithredu)**

**9 RHEOLI FFLYD GORFFORAETHOL – ADRODDIAD ARCHWILIO MEWNOL**

Roedd adroddiad gan Bennaeth Archwilio Mewnol, ar adroddiad Archwilio Mewnol diweddar i Reoli Fflyd Gorfforaethol wedi cael sgôr sicrwydd 'Isel', wedi ei gylchredeg ymlaen llaw.

Cyflwynodd Pennaeth Archwilio Mewnol yr adroddiad a oedd yn gofyn am farn y Pwyllgor ar yr adroddiad Archwilio Mewnol, a bod yn gytûn ynglŷn â'r sicrwydd fod y Cynllun Gweithredu o fewn yr adroddiad yn cael ei weithredu'n effeithiol o fewn yr amserlenni y cytunwyd arnynt. Cadarnhaodd fod y rhan fwyaf o'r gwaith a nodwyd wedi ei gwblhau a rhoddodd amlinelliad byr o'r adroddiad Archwilio Mewnol Llawn a oedd wedi ei gynnwys yn Atodiad 1. Roedd y prif faterion a oedd yn codi wedi eu crynhoi yn yr adroddiad.

Cadarnhaodd Pennaeth Archwilio Mewnol fod 'cyfarfod uwchgyfeirio' wedi ei gynnal cyn cyflwyno'r adroddiad archwilio terfynol gyda Phennaeth Priffyrdd a Gwasanaethau Amgylcheddol, Cyfarwyddwr Corfforaethol: Uchelgais Economaidd a Chymunedol, Arweinydd Arweiniol y Cabinet ac uwch reolwyr i drafod yr adroddiad archwilio a chytuno ar Gynllun Gweithredu.

Mewn ymateb i bryderon a godwyd gan y Cynghorydd P.C. Duffy ynglŷn â phwysigrwydd cyflwyno adroddiad ysgrifenedig i'r Pwyllgor, cadarnhaodd Pennaeth Archwilio Mewnol ei fod wedi egluro yn y cyfarfod blaenorol na fyddai'n bosibl oherwydd amserlenni i gyflwyno adroddiad ysgrifenedig i'r cyfarfod hwn, a chytunwyd i'w ddiweddarau ar lafar.

Cadarnhaodd Rheolwr Prosiect (Hwb Gogledd Ddwyrain) (PMNEH) fod cynnydd wedi ei gymysgu â rhai problemau yr oedd angen rhoi sylw iddynt o hyd er nad oeddent yn risg sylweddol i'r Awdurdod, gan gyfeirio'n benodol at lefel y gwaith yn ymwneud â thargedau'r gwasanaeth gwastraff.

Eglurodd Pennaeth Archwilio Mewnol fod yr adroddiad dilynol cyntaf wedi ei baratoi'n ddiwedda iawn a'u bod yn disgwyl am ymateb. Cadarnhaodd y swyddogion y byddai adroddiad pellach yn cael ei gyflwyno i'r Pwyllgor ar ôl i'r gwaith gael ei gwblhau. Cadarnhaodd Pennaeth Archwilio Mewnol fod y Polisi Cludiant yn cael ei adolygu ac y byddai'n cael ei gyflwyno i'r Uwch Dîm Arwain. Ar gais Aelodau cytunwyd y byddai copi o'r Polisi Cludiant yn cael ei gylchredeg a'r adroddiad yn cael ei gyflwyno yng nghyfarfod y Pwyllgor fis Mawrth, 2016.

Yn sgil trafodaeth bellach:

**PENDERFYNWYD –**

- (a) *bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn a nodi'r wybodaeth ddiweddaraf.*
  - (b) *Bod adroddiad diweddarau'n cael ei gyflwyno yng nghyfarfod y Pwyllgor fis Mawrth, a*
  - (c) *bod copi o'r Polisi Cludiant yn cael ei gylchredeg yng nghyfarfod y Pwyllgor fis Mawrth.*
- (IB, JE i weithredu)**

**10 RHAGLEN GWAITH I'R DYFODOL Y PWYLLGOR LLYWODRAETHU**

Cyflwynwyd Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol (wedi ei chylchredeg ymlaen llaw) i'w hystyried.

Cadarnhaodd y Pwyllgor Raglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol yn amodol ar gynnwys yr adroddiadau canlynol:-

23 Mawrth, 2016:-

- Bod cyfarfod y Pwyllgor fis Mawrth yn dod ynghyd 30 munud yn gynt nag a drefnwyd, am 9.00a.m. er mwyn ystyried Adroddiad Hunan Werthuso'r Pwyllgor Llywodraethu Corfforaethol.
- Adroddiad gan Bennaeth Cynllunio Busnes a Pherfformiad i'w gynnwys yn y rhaglen gwaith i'r dyfodol ar gyfer Mawrth, er mwyn rhoi diweddariad ar reoli risg a diddordebau ehangach y Pwyllgor o ran gweithredu'r Ddeddf Llesiant Cenedlaethau'r Dyfodol.

27 Ebrill, 2016:-

- Eglurodd Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democraidaidd (HLHRDS) y byddai'r gweithdy a drefnwyd i ystyried y Cyfansoddiad bellach yn cael ei aildrefnu. Cytunodd Aelodau i gynnwys yr eitem fusnes am y Cyfansoddiad yn y rhaglen gwaith i'r dyfodol ar gyfer cyfarfod y Pwyllgor yn Ebrill 2016.

Cytunodd Aelodau fod Pennaeth Archwilio Mewnol yn cylchredeg adroddiad gwybodaeth i Aelodau'r Pwyllgor o safbwynt rheolaeth ariannol Ysgol Mair, Rhyl. Cytunwyd i anfon unrhyw bryderon gan Aelodau'r Pwyllgor at y Cadeirydd neu Bennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democraidaidd (HLHRDS).

Cadarnhaodd Pennaeth Archwilio Mewnol y byddai adroddiad pellach am Ysgol Mair, Rhyl yn cael ei gyflwyno i'r Pwyllgor ym Medi, 2016.

***PENDERFYNWYD*** – *yn amodol ar yr uchod, fod y Pwyllgor yn cymeradwyo'r Rhaglen Gwaith i'r Dyfodol.*  
***(GW, AS, IB, CW i weithredu)***

Daeth y cyfarfod i ben am 11.55 a.m.

Mae tudalen hwn yn fwriadol wag



<b>Adroddiad i'r:</b>	<b>Pwyllgor Llywodraethu Corfforaethol</b>
<b>Dyddiad y Cyfarfod:</b>	<b>23 Mawrth 2016</b>
<b>Aelod / Swyddog Arweiniol:</b>	<b>Y Cyngorydd Julian Thompson-Hill / Richard Weigh</b>
<b>Awdur yr Adroddiad:</b>	<b>Steve Gadd, Prif Gyfrifydd</b>
<b>Teitl:</b>	<b>Proses y Gyllideb 2017/18</b>

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

Mae'r adroddiad yn rhoi diweddariad ar y broses i ddarparu'r gyllideb refeniw ar gyfer 2017/18.

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

I roi'r wybodaeth ddiweddaraf am y sefyllfa gyfredol.

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

Ystyried y diweddariad diweddaraf a gwneud sylwadau fel y bo'n briodol.

## 4. **Manylion yr Adroddiad**

Roedd yr adroddiad blaenorol ym mis Ionawr yn crynhoi'r broses Rhyddid a Hyblygrwydd a lwyddodd i ddarparu cyllidebau cytbwys ar gyfer 2015/16 a 2016/17. Byddwn yn parhau i lunio adroddiadau monitro perfformiad cyllideb misol i'r cabinet fel arfer ac mae'r Grŵp Tasg a Gorffen Torri'r Brethyn ar waith i fonitro effaith penderfyniadau cyllidebol a gymerir fel rhan o'r broses.

Ar ôl derbyn y Setliad Terfynol ddechrau mis Mawrth mae'r gwaith wedi dechrau ar ddiffinio proses newydd y gyllideb i gyflwyno cyllideb 2017/18. Er bod y rhagdybiaethau a fydd yn llywio manylion y Cynllun Ariannol Tymor Canolig (CATC) a'r broses ei hun yn dal i gael eu datblygu, gellir amlinellu'r tybiaethau a'r egwyddorion cyffredinol canlynol.

### **Tybiaethau Allweddol yn Llywio Datblygiad y Cynllun Ariannol Tymor Canolig**

- **Cyllid y Llywodraeth** - y rhagdybiaeth yw y bydd Grant Cynnal Refeniw yn parhau i leihau wrth i LIC barhau i ddiogelu'r GIG a meysydd eraill ar draul llywodraeth leol. Yr amcangyfrif presennol yw y bydd gostyngiad o 1.5% mewn cyllid (gostyngiad o 1.2% yn 16/17) yn seiliedig ar Ddatganiad yr Hydref a gwaith a wnaed gan Gymdeithas Llywodraeth Leol Cymru.

- **Ariannu lleol** - Fel yn y Cynllun Ariannol Tymor Canolig a gyhoeddwyd yn flaenorol tybir y bydd cynnydd o 2.75% mewn Treth y Cyngor. Mae cysoni gyda chynghorau eraill yn debyg o fod yn fater yn fwy cyffredin yn y dyfodol.
- **Gwarchod Ysgolion** - Os yw addewid y gweinidogion yn parhau ar ei ffurf bresennol y tu hwnt yr etholiad a bod y cyngor yn cydymffurfio, lefel y cynnydd i gyllidebau ysgolion fydd +1.93% yn 17/18, sy'n fwy na dwbl y rhagdybiaeth gynllunio wreiddiol ar gyfer 16/17 (a oedd yn seiliedig ar +0.9%). Yn ogystal, mae demograffeg disgyblion yn codi yn 17/18 (ar ôl tair blynedd o ostyngiad) gyda chost bosibl o £656,000. Ers cyflwyno'r amddiffyniad ysgolion, mae ysgolion wedi ariannu pob cynnydd mewn cyflogau a chostau cysylltiedig.
- **Tâl a Phensiynau** – Y tybiaethau ar gyfer dyfarniad cyflog yw gyfartaledd o +1%. Mae costau ar gyfer cynyddu pensiwn yn cael eu cynnwys, ond mae'r trafodaethau gyda'r actiwariaid yn parhau i brofi'r posibilrwydd o rewi lefelau am y tair blynedd nesaf.
- **Pwysau Corfforaethol Eraill** - Yn cynnwys Ardoll Tân, costau aelodau, premiymau yswiriant, CTRS, costau ynni, ac ati .
- **Pwysau Penodol o fewn Gofal Cymdeithasol** - Mae'n debygol y bydd angen cynnwys cydnabyddiaeth o bwysau cynyddol yn y maes hwn, er y tybir y bydd y gwasanaeth yn ariannu rhywfaint o hyn drwy ail-fuddsoddi arbedion effeithlonrwydd.
- **Defnyddio Balansau** - Gan nad oes wedi bod angen balansau i'r graddau a ganiateir ar ei gyfer yng nghyllideb 15/16, gellid darparu cyllid ychwanegol yn 17/18 heb leihau balansau y tu hwnt i'r lefelau a ragwelwyd pan osodwyd cyllideb 15/16.

### **Egwyddorion Proses y Gyllideb 2017/18**

- **Cyllideb 2017/18** - Bydd y broses yn canolbwyntio ar gyflawni cyllideb gytbwys ar gyfer 2017/18 ac ni fydd gofyn i'r Aelodau gymeradwyo arbedion ar gyfer y blynyddoedd i ddod, er y bydd effaith barhaus i rai arbedion.
- **Casglu data** – Mae Cyllid wedi datblygu cyfres o ffurflenni y bydd disgwyl i wasanaethau eu llenwi i lywio proses y gyllideb a hwyluso penderfyniadau. Yn benodol, bydd y ffurflenni yn ein caniatáu i nodi arbedion effeithlonrwydd, opsiynau i leihau lefelau gwasanaeth a chyllidebau, pwysau gwasanaeth penodol, y defnydd o gronfeydd wrth gefn y gwasanaeth a'r polisiau ffioedd a thaliadau yn y gwasanaeth.
- **Targed Effeithlonrwydd** - Mae'n debygol y bydd gwasanaethau'n cael targed arbedion effeithlonrwydd cymedrol (e.e. 1%) y bydd disgwyl i bob gwasanaeth eu cyflawni drwy arbedion effeithlonrwydd gwirioneddol (h.y. nad ydynt yn ymwneud â gostyngiad yn lefel gwasanaeth neu gynnydd mewn taliadau).
- **Targed Arbedion** – Mae'r targed effeithlonrwydd yn annhebygol o fod yn ddigon i gydbwysu'r gyllideb felly bydd targed arbedion ychwanegol hefyd

yn cael ei gyfrifo ar gyfer y Cyngor a bydd cynigion cyllideb yn cael eu datblygu i gyrraedd y targed. Mae'r targed yn debygol o fod yn fwy na'r bwch yn y gyllideb a ragwelir er mwyn caniatáu i Aelodau wneud dewisiadau i gydbwysu'r gyllideb. Cydnabyddir y gallai nifer o'r awgrymiadau hyn gynnwys prosiectau gweddnewid a allai'n rhwydd olygu gostyngiad mewn lefelau gwasanaeth neu newidiadau yn y dulliau o gyflwyno gwasanaeth. Bydd rhai o'r cynigion yn rhai a gafodd eu dwyn ymlaen o dan Rhyddid a Hyblygrwydd ond nad oedd eu hangen i gydbwysu'r gyllideb yn 2016/17.

- **Cynigion y Gyllideb** - Am bob cynnig a wneir bydd taflen a fydd yn cynnwys mwy o fanylion am y cynnig, yr effaith bosibl (cydraddoldeb, swyddi, ansawdd gwasanaeth, lleoliad, iaith ac ati), risgiau a gofynion rheoli prosiect (h.y. a yw'r cynnig yn debygol o ddod yn brosiect a sut y byddai'n cael ei reoli). Bydd hefyd angen i gael rhywfaint o asesiad o effaith mewn perthynas â Deddf Lles Cenedlaethau'r Dyfodol er bod angen datblygu'r union ofynion o ran yr angen hwn ymhellach.
- **Amserlen y Gyllideb** - Mae amserlen ddrafft wedi cael ei datblygu, er ei bod yn amlwg yn agored i newidiadau pellach (gweler Atodiad 1). Mae'r amserlen yn ymhelaethu ar bedwar cam canlynol proses y gyllideb:

- 1) Diffinio a datblygu'r broses
- 2) Nodi cynigion cychwynnol
- 3) Ymgynghori ar, a chwblhau, cynigion
- 4) Y camau cymeradwyo terfynol

Bydd pob cam yn caniatáu ar gyfer ymgynghori ac ymgysylltu â'r budd-ddeiliaid perthnasol.

Bydd diweddariad pellach yn cael ei roi yn y cyfarfod nesaf ac erbyn hynny byddwn wedi ymgynghori ar broses y gyllideb a'r Cynllun Ariannol Tymor Canolig ac wedi eu cymeradwyo.

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

Mae rheolaeth effeithiol o gyllideb y cyngor a chyflawni strategaeth y gyllideb a gytunwyd arni yn sail i weithgareddau ym mhob maes, gan gynnwys blaenoriaethau corfforaethol.

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

Yn seiliedig ar dybiaethau presennol o ran pwysau ariannu a chost, rhagwelir y bydd bwch o £4.4 miliwn yng nghyllideb 2017/18.

**7. Beth yw prif gasgliadau'r Aseiad o Effaith ar Gydraddoldeb (AEC) a gynhaliwyd ar y penderfyniad?**

Mae AEC wedi'i gwblhau ar gyfer pob cynnig perthnasol.

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

Mae adroddiadau blaenorol wedi tynnu sylw manwl at y broses ymgynghori sylweddol a wnaed i gyflawni cyllidebau 2015/16 a 2016/17.

Mae Atodiad 1 yn rhoi crynodeb o broses y gyllideb arfaethedig ar gyfer 2017/18 ac yn amlgu cyfnodau ymgynghori allweddol yn ystod pedwar cam y broses sef diffinio'r broses, nodi a chwblhau cynnig hyd at y camau cymeradwyo terfynol. Bydd ymgynghoriad yn cael ei gynnal gyda'r Pwyllgor Llywodraethu Corfforaethol, Tîm Rheoli Corfforaethol, SLT, Briffio'r Cabinet, Briffio'r Cyngor a'r Undebau Llafur. Bydd angen ymgynghori pellach ar gynigion penodol gyda budd-ddeiliaid penodol a fydd yn cael eu nodi gan y gwasanaethau yn nhempledi'r cynigion.

**9. Datganiad y Prif Swyddog Cyllid**

Nod proses y gyllideb yw sicrhau bod y cyngor yn cyflwyno cyllideb gytbwys. Mae'r ansicrwydd dros lefel y setliadau ariannol yn y blynyddoedd diwethaf wedi gwneud cynllunio ariannol o dan amgylchiadau sydd eisoes yn anodd hyd yn oed yn fwy heriol. Er bod y setliad refeniw ar gyfer 2016/17 yn well na'r hyn roedd y cyngor wedi cael ei arwain i gredu y byddai ac mae hyn yn amlwg i'w groesawu, mae'n parhau i fod diffyg arwyddion cynllunio ariannol ystyrlon ar gyfer y dyfodol. Y gobaith yw mynd i'r afael â hyn yn dilyn etholiadau mis Mai 2016 gan fod yr ansicrwydd ac amrywiadau o flwyddyn i flwyddyn sydd wedi bod yn norm ers 2013 yn peri risg sylweddol i gyflwyno cyllidebau yn y dyfodol.

Er na wyddom yr union lefelau, mae'n debygol y bydd gostyngiadau cyllid i awdurdodau lleol yng Nghymru yn parhau yn y tymor canolig ac er y bydd y cyngor bob amser yn ymdrechu i fod yn fwy effeithlon er mwyn arbed arian, efallai na fydd hyn ynddo'i hun yn ddigonol yn y dyfodol. Bydd penderfyniadau ar y gyllideb yn mynd yn galetach ac mae'n debyg y bydd angen rhagor o amser i'w cyflawni.

Bydd proses y gyllideb arfaethedig ar gyfer 2017/18 yn helpu i gyflwyno cyllideb gytbwys a bydd yn galluogi'r cyngor i ystyried rhagdybiaethau cyllid allweddol, pwysau gwasanaeth, lefelau arian parod wrth gefn a lefelau ffioedd a thaliadau yn y Cyngor.

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

Mae proses y gyllideb ynddi ei hun yn fesur ar gyfer rheoli risg, gyda'r nod o ddynodi, asesu a chytuno ar gynigion y gyllideb mewn modd wedi'i gynllunio ac amserol.

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

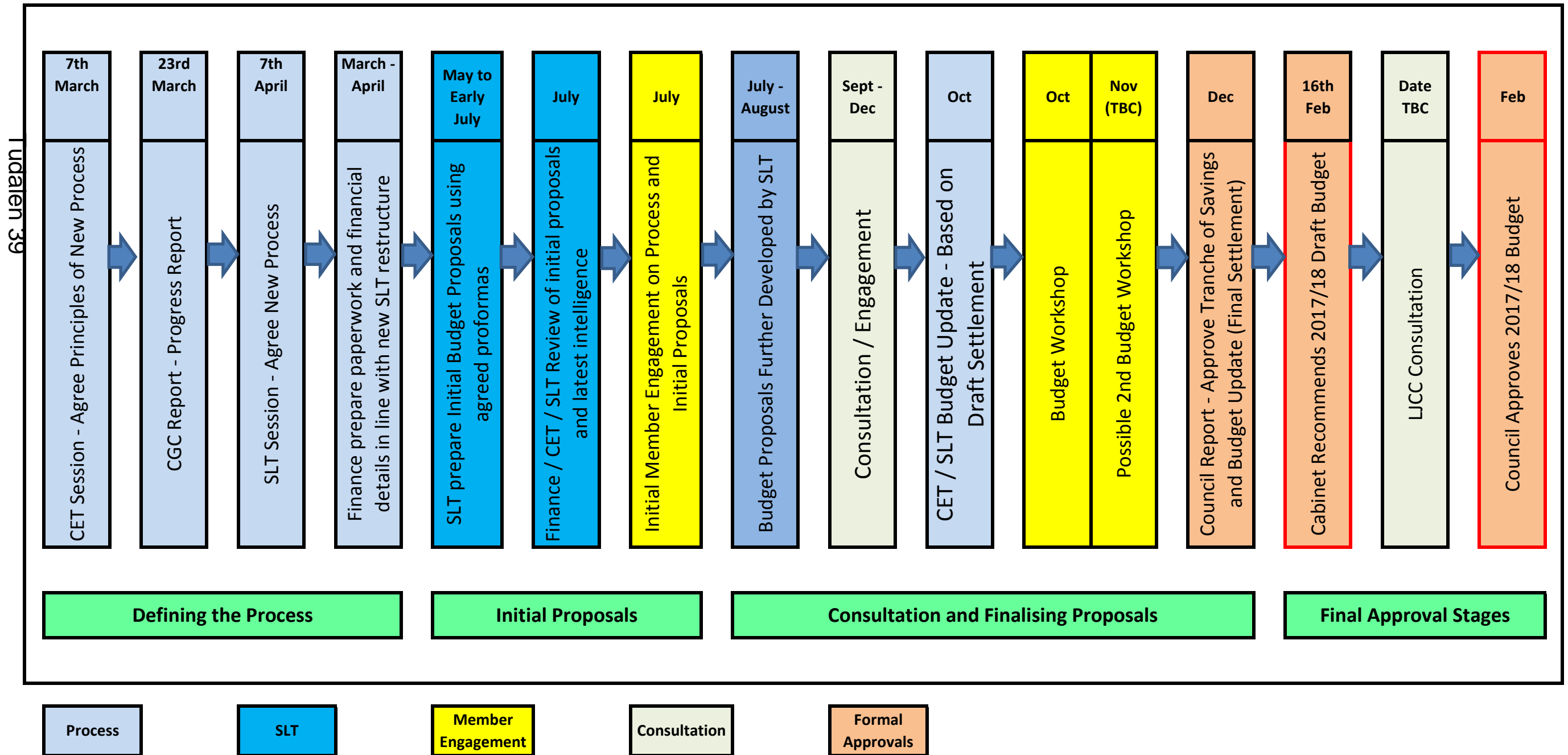
Mae'n ofynnol i awdurdodau lleol o dan Adran 151, Deddf Llywodraeth Leol 1972 wneud trefniadau ar gyfer gweinyddu eu materion ariannol yn briodol.

Mae tudalen hwn yn fwriadol wag

**Appendix 1**

**PROPOSED BUDGET PROCESS 2017/18**

**BUDGET OVERSIGHT - Monthly Updates to CET, Corporate Governance Committee & Cabinet Briefing**



Mae tudalen hwn yn fwiadol wag



<b>Adroddiad i'r:</b>	Pwyllgor Llywodraethu Corfforaethol
<b>Dyddiad y Cyfarfod:</b>	23 Mawrth, 2016
<b>Aelod / Swyddog Arweiniol:</b>	Ivan Butler – Pennaeth Archwilio Mewnol
<b>Awdur yr Adroddiad:</b>	Ivan Butler – Pennaeth Archwilio Mewnol
<b>Teitl:</b>	<b>Diweddariad Diogelu Corfforaethol</b>

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**1. Beth yw cynnwys yr adroddiad?**

Mae'r adroddiad hwn yn rhoi'r wybodaeth ddiweddaraf am y cynnydd wrth weithredu'r cynllun gweithredu sy'n cyd-fynd â'r adroddiad Archwilio Mewnol ar Ddiogelu Corfforaethol ym mis Awst 2015.

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

Mae'r adroddiad hwn yw darparu gwybodaeth ar sut mae'r Cyngor yn gweithredu gwelliannau mewn diogelu corfforaethol ers cyhoeddi adroddiad Archwilio Mewnol yn 2015. Rhoddodd yr adroddiad archwilio 'Sicrwydd Isel' felly gofynnodd y Pwyllgor Llywodraethu Corfforaethol am adroddiad cynnydd i sicrhau bod y materion yn derbyn sylw.

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

Y Pwyllgor i adolygu cynnydd ac i benderfynu a oes angen adroddiad cynnydd pellach.

**4. Manylion yr adroddiad**

Atodiad 1 yw'r adroddiad dilynol i'r Archwiliad Mewnol sy'n dangos bod cynnydd da yn cael ei wneud wrth weithredu'r cynllun gweithredu. Yn benodol, mae llywodraethu wedi gwella ac mae gan y Panel Diogelu raglen waith mwy penodol fel y gellir blaenoriaethu ei waith a monitro perfformiad. Bellach mae mwy o adnoddau pwrpasol yn cael eu defnyddio ar gyfer diogelu corfforaethol trwy gael Cadeirydd y Panel i gynyddu ei gyfraniad, gan gynnwys cyfarfodydd gyda chynrychiolwyr y Panel gwasanaeth.

Mae rhywfaint o waith dal i'w wneud i sicrhau bod aelodau o staff ac aelodau etholedig yn ymwybodol o'u cyfrifoldebau o ran diogelu corfforaethol, gan gynnwys ymgyrch hybu i lansio'r Polisi Diogelu Corfforaethol newydd. Yn ogystal, mae angen datblygu a rhoi ar waith y modiwl hyfforddiant corfforaethol a gynlluniwyd ac mae angen i bob aelod etholedig i fynychu'r sesiynau hyfforddi diogelu corfforaethol gorfodol.

O ystyried y cynnydd a wnaed gyda'r cynllun gweithredu, rydym wedi gwella ein graddfa sicrwydd i 'Canolig'.

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

Amherthnasol - nid oes angen penderfyniad gyda'r adroddiad hwn.

- 6. Beth fydd yn ei gostio a sut bydd yn effeithio ar wasanaethau eraill?**  
Amherthnasol - nid oes angen penderfyniad gyda'r adroddiad hwn.
- 7. Beth yw'r prif gasgliadau o'r Asesiad o'r Effaith ar Gydraddoldeb (EqIA) a gynhaliwyd ar y penderfyniad? Dylai'r templed EqIA wedi'i lenwi gael ei atodi fel atodiad i'r adroddiad**  
Amherthnasol - nid oes angen penderfyniad gyda'r adroddiad hwn.
- 8. Pa ymgynghoriadau sydd wedi'u cynnal gyda Archwilio ac eraill?**  
Amherthnasol - nid oes angen penderfyniad gyda'r adroddiad hwn.
- 9. Datganiad y Prif Swyddog Cyllid**  
Amherthnasol - nid oes angen penderfyniad gyda'r adroddiad hwn.
- 10. Pa risgiau sy'n bodoli ac a oes unrhyw beth y gallwn ei wneud i'w lleihau?**  
Amherthnasol - nid oes angen penderfyniad gyda'r adroddiad hwn.
- 11. Pŵer i wneud y Penderfyniad**  
Amherthnasol - nid oes angen penderfyniad gyda'r adroddiad hwn.



**Denbighshire Internal Audit Services**  
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# Internal Audit Follow Up – Corporate Safeguarding Review

March 2016



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

## Purpose & Scope of Review

We originally carried out a review of corporate safeguarding, as requested by the Chief Executive, to ensure that there are robust arrangements in place to safeguard children and vulnerable adults across the Council and in organisations providing services on its behalf. We gave a low assurance rating due to the number of risks/issues that we raised.

We have now carried out our first follow up of corporate safeguarding to ascertain progress with addressing these risks/issues.

## Assurance Rating (Based on areas reviewed)

	High Assurance	Risks and controls well managed
	Medium Assurance	Risks identified but are containable at service level
	Low Assurance	Risks identified that require meeting with Corporate Director/Lead Member
	No Assurance	Significant risks identified that require member / officer case conference

## Audit Opinion

Overall, good progress has been made to address the risks/issues we identified as part of our original review. The governance arrangements have improved in terms of ensuring that there is adequate representation across all services on the Corporate Safeguarding Panel and through reviewing its terms of reference. The introduction of the work streams for communication, performance, and training and awareness has provided a dedicated work programme for the Panel so it can prioritise its work and monitor performance. More dedicated resources have been allocated to corporate safeguarding since our original review through the Chair of the Corporate Safeguarding Panel increasing his involvement, thus ensuring that there is sufficient capacity for continuous improvement.

Additionally, work has been undertaken to strengthen existing arrangements with Disclosure Barring Service (DBS) checks through the review of the policy and the monitoring and reporting to heads of service. This has resulted in an improvement in complying with the DBS policy.

The key area to address is to ensure that members of staff and elected members are aware of their responsibilities for corporate safeguarding. While the original agreed action is not yet due, the Corporate Safeguarding Policy has recently been reviewed and a promotion campaign developed to ensure that it is shared and to raise awareness of its existence. Similarly, while safeguarding training has continued in some services, the planned corporate training module is still being developed. In addition, not all elected members have attended the mandatory corporate safeguarding training sessions or the Council briefing session in November 2015.

Despite the fact that there is still a lack of corporate awareness of corporate safeguarding, which has not yet been embedded across all Council functions, good progress in addressing several risks/issues means that we are able to improve our assurance rating to 'Medium'. Once the training and guidance is available, this should help to address the outstanding risks/issues and the misconception that safeguarding is the role of Social Services and not a corporate responsibility.

# Action Plan Progress

**Audit Review of:** Corporate Safeguarding Review – First Follow Up  
**Date:** March 2016  
**Action Plan Owner:** Corporate Director: Communities

Corporate Risk/Issue Severity Key	
	<b>Critical</b> – Significant CET and Cabinet intervention
	<b>Major</b> – intervention by SLT and/or CET with Cabinet involvement
	<b>Moderate</b> – Containable at service level. Senior management and SLT may need to be kept informed

Risk/Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
Tudalen 45	The Corporate Safeguarding Panel is not fulfilling its roles and responsibilities as detailed in its Terms of Reference. Once the membership of the Panel is reviewed, there needs to be better marketing of the Panel, as currently there is a lack of awareness and scrutiny of its work.	The Panel's terms of reference will be circulated and reviewed to confirm that the roles and responsibilities detailed are still relevant. <b>Corporate Safeguarding Panel – November 2015</b>	<b>Complete</b> The Corporate Director: Communities confirmed that the terms of reference have been reviewed. Panel minutes for 20 January 2016 confirm that they have been agreed by Panel members.  The terms of reference will formally be reviewed annually or more often if there are any significant changes.	
		Where services are not represented currently on the Panel, Heads of Service have been contacted to identify officers who can attend. We will also establish whether services can provide a deputy if the service representative is unable to attend. <b>Corporate Director: Communities – September 2015</b>	<b>Complete</b> The Corporate Director: Communities explained that heads of service have been contacted to confirm their Designated Lead Manager (DLM) and also to nominate a deputy. The Corporate Safeguarding Policy has been updated to show current Panel membership, including where deputies have been nominated.	

Tudalen 46		<p>Service representatives will ensure that their service is aware of the existence of the Panel and that they are aware to use them as a point of contact.</p> <p><b>Corporate Safeguarding Panel – September 2015</b></p>	<p><b>Complete</b></p> <p>Our discussions with a sample of DLMs identified how they have made members of staff in their service aware of the Panel. However, this process is not fully embedded, as we spoke to members of staff in other service areas and found that they were not aware of the Panel or their DLM.</p> <p>More dedicated resources have been allocated to corporate safeguarding, as the role of the Chair of Panel has developed into more of a facilitator role to ensure that there is sufficient capacity for continuous improvement in raising the awareness of safeguarding.</p> <p>Further work is planned to raise awareness, as the Chair of the Panel is currently meeting DLMs to discuss their responsibilities and how they can raise awareness of safeguarding within their service. It is also anticipated that corporate safeguarding will be a standing agenda item at service manager meetings.</p> <p>There is also a communications sub-group of the Panel which has developed a marketing campaign. A budget has been secured to include developing promotional material. The Team Leader (Communications &amp; Campaign Management) also attends this group to provide advice.</p>	<p>The Chair of the Panel is meeting DLMs to discuss their responsibilities and awareness raising within services.</p>
		<p>The Panel will develop a forward work programme.</p> <p><b>Corporate Safeguarding Panel – October 2015</b></p>	<p><b>Complete</b></p> <p>The Panel has prioritised three areas of work - communications, performance, and training and awareness. Each work stream has a sub-group that reports directly to the Panel. The Panel will assess its priorities every six months.</p>	

Tudalen 47	2.	<p>Safeguarding risks are not always recorded and shared corporately to ensure that key risks have been identified and managed appropriately by services.</p>	<p>A communication will be sent to ensure that heads of service consider safeguarding when reviewing their risk registers. A question on safeguarding will also be included in the service challenge.  <b>Corporate Director: Communities – October 2015</b></p>	<p><b>In progress</b></p> <p>The Corporate Director: Communities explained that Senior Leadership Team (SLT) was reminded at its meeting on 21 January 2016 to consider safeguarding when reviewing service risk registers. Therefore, it is too early for us to assess whether safeguarding risks are being considered, as risk registers have not been formally reviewed yet.</p> <p>We also note that safeguarding was briefly covered as part of a recent service challenge for Finance &amp; Assets. The Corporate Director: Communities is invited to attend the Lines of Enquiry meetings, so she can ensure that safeguarding is covered where appropriate. However, we have advised about ensuring that this is evidenced where possible, as there is nothing currently that would prompt safeguarding to be included.</p>	<p>Risk registers to be amended to incorporate safeguarding where appropriate.</p> <p>Service challenges to include a question on safeguarding where appropriate.</p>
	3.	<p>The Deprivation of Liberty Safeguards (DoLS) process would benefit from a review as, currently, applications are not being prioritised and passed for assessment promptly. This results in poor customer service and could put the Council at risk of a legal challenge.</p>	<p>Establish a DoLS Co-ordinator post to manage and prioritise applications.  <b>Head of Service: Community Support Services – September 2015</b></p>	<p><b>In progress</b></p> <p>There was a delay in appointing a DoLS Coordinator post as changes to the structure were needed before the post could be advertised.</p> <p>As part of this restructure, a new post of Team Manager for Adult Safeguarding was created and filled in January 2016, which will oversee the Protection of Vulnerable Adults, safeguarding and DoLS.</p> <p>The post of DoLS Coordinator has recently been filled, but a start date has not yet been confirmed.</p>	<p>Once the DoLS Coordinator is in post and the restructure complete, we will assess whether the DoLS applications are being prioritised and passed for assessment promptly.</p>
		<p>Train more Best Interest Assessors</p>	<p><b>Complete</b></p>		

		(BIA) to undertake BI assessments. <b>Head of Service: Community Support Services – December 2015</b>	The Corporate Director: Communities confirmed that 13 members of staff have been trained as Best Interest Assessors during 2015-16, and there is a rolling programme in place to ensure that this training continues.	
		Incorporate role of BIA within new practitioner job descriptions. <b>Head of Service: Community Support Services – January 2016</b>	<b>Complete</b> The Corporate Director: Communities explained that the new practitioner job descriptions have been amended to include the BIA role.	
4.	The Corporate Safeguarding Policy has not been made available to members of staff to help ensure that they are clear of their roles and responsibilities in relation to safeguarding. A lack of awareness could result in ineffective controls being put in place to prevent or manage safeguarding incidents, resulting in serious harm or death.	The Corporate Safeguarding Policy will be reviewed to ensure that it is up-to-date. The intention is to re-launch the Policy in April 2016 to take account of new legislation and guidance.  The Policy is currently included in the induction process and on our website, but we will consider other briefing notes and guidance on safeguarding in the meantime. <b>Corporate Safeguarding Panel &amp; Communications Group – April 2016</b>	<b>In progress (Action not yet due)</b>  The Corporate Director: Communities explained that the policy has been updated. As the amendments are not significant, the policy will not have to be formally approved again by County Council.  The Policy was circulated to the Panel in January 2016 but the minutes do not confirm the approval of the Policy despite Panel members confirming that approval was given.  The Policy will be made available to members of staff and elected members on the Council's website, and a re-launch is planned for April 2016 as part of the marketing campaign developed by the communications sub-group. Training and the Chair of the Panel's discussions with DLMs will assist in raising awareness.	This action is not yet due. The next steps are to make the Policy available to members of staff and elected members and to ensure that they are aware of it.  Use of the communications sub-group for the marketing campaign will assist in raising awareness of the policy as well as any training provided.  Panel minutes should be updated to reflect that the Policy has been approved.
5.	The Safeguarding Action Plan would benefit from a review to ensure that the actions are up-to-date and still relevant. The Plan has not been effectively monitored, which could result in actions not being effectively managed. Consideration should be given to passing the	The Social Services Education Management Team (SSEMT) no longer exists, so the Corporate Safeguarding Panel will take over responsibility for monitoring the Safeguarding Action Plan. The Plan will be reviewed to determine whether existing actions are relevant and to take account of any new actions that should be	<b>Complete</b>  As the Safeguarding Action Plan related to Education and Children's Services issues, the action plan was reviewed and a decision taken to disseminate any outstanding actions into either the service business plan for Education and Children's Services or the Corporate Safeguarding	



	responsibility of monitoring the Plan to the Corporate Safeguarding Panel.	included. This will be linked to the review of the Corporate Safeguarding Policy. <b>Corporate Safeguarding Panel – October 2015</b>	Policy.	
6.	There is no formal mechanism for recording and sharing safeguarding incidents and near misses corporately. This could result in a lack of awareness, so appropriate measures may not be put in place to prevent safeguarding incidents.	This is a standing item on the Corporate Safeguarding Panel agenda. We will also share case reviews where there is a corporate perspective for lessons learned. <b>Corporate Safeguarding Panel – November 2015</b>	<b>Complete</b> From Panel minutes, there is evidence of awareness raising of safeguarding issues and where lessons can be learned. Discussions are also held following incidents in other organisations.	
		As part of the development of the CRM system, we will look at the feasibility of having a corporate system for recording safeguarding incidents. <b>Corporate Director: Communities &amp; Head of Service: Customer and Education Support – December 2015</b>	<b>No progress</b> The Corporate Director: Communities is the project sponsor for Contact 360, for implementing a new customer relationship management (CRM) system. Once Phase 1 of the project has been implemented, she plans to incorporate corporate safeguarding into Phase 2.	We recognise that this action relies on progress with the development of the new CRM system. Once the project has progressed, consideration can be given as to how corporate safeguarding incidents can be recorded in the system.
		Service representatives will report any key messages from Panel meetings to members of staff within their services. <b>Corporate Safeguarding Panel – October 2015</b>	<b>Complete</b> Our discussions with a sample of DLMs identified how they have made members of staff in their service aware of the Panel. However, this process is not fully embedded as we spoke to staff in other service areas and they were not aware of the Panel or their DLM.  More dedicated resources have been allocated to corporate safeguarding, as the role of the Chair of Panel has developed into more of a facilitator role to ensure that there is sufficient capacity for continuous improvement in raising the awareness of safeguarding.	While the awareness is not fully embedded across the Council, we are satisfied that the current actions being taken should address this issue.

			<p>Further work is planned to raise awareness, as the Chair of the Panel is currently meeting DLMs to discuss their responsibilities and how they can raise awareness of safeguarding within their service. It is also anticipated that corporate safeguarding will be a standing agenda item at service manager meetings.</p> <p>There is also a communications sub-group of the Panel which has developed a marketing campaign. A budget has been secured to include developing promotional material. The Team Leader (Communications &amp; Campaign Management) also attends this group to provide advice.</p>	
Tudalen 50	7. Not all services have considered what performance measures are needed in relation to safeguarding. Having this in place will assist in providing assurance that safeguarding arrangements are working effectively.	To be incorporated into the review of the Panel's terms of reference to identify whether performance management information needs to be obtained from services. <b>Corporate Safeguarding Panel – November 2015</b>	<p><b>Complete</b></p> <p>The Panel's terms of reference have been reviewed and incorporate the following:</p> <ul style="list-style-type: none"> <li>• Receive and challenge information about corporate safeguarding performance and the progress against work programmes commissioned.</li> <li>• Receive and monitor information about the performance management arrangements of every service in relation to their safeguarding responsibilities.</li> </ul> <p>Performance is one of the Panel's work streams, and initially its focus is on two performance indicators:</p> <ul style="list-style-type: none"> <li>• Roles requiring Disclosure Barring Service (DBS) checks have had them.</li> <li>• References have been received for all new starters.</li> </ul> <p>Performance reports are submitted to the Panel on a quarterly basis.</p>	Not applicable

8.	<p>There is insufficient vetting of new starters, as the authenticity of certificates supplied to prove qualifications and professional membership are not verified for key posts within the Council. This increases the risk of inappropriate appointments and may mean that children and vulnerable adults are not adequately protected if certificates are fake.</p>	<p>Determine the key posts within the Council that could have an impact on safeguarding. Then we will review the process for these posts to ensure that there are adequate checks done, either by the Council or through an external body. Every new employee contract issued makes reference to safeguarding.  <b>Corporate Safeguarding Panel – October 2015</b></p>	<p><b>In progress</b></p> <p>The Corporate Director: Communities confirmed that the key posts that will have an impact on safeguarding are governed by those that require a DBS check. She is satisfied that there are sufficient controls within the process for checking key social care roles, e.g. checking registration details for social workers with the Care Council for Wales. However, the Panel needs to ascertain the process for other key posts to determine whether the employee is legitimately qualified and/or has obtained professional membership.</p> <p>The HR Team Manager confirmed that contracts issued to new employees now refer to the safeguarding responsibilities of the employee.</p>	<p>The Panel needs to ascertain the vetting process to ensure that key posts that have an impact on safeguarding are legitimately qualified and are registered with the relevant professional organisation, where appropriate.</p> <p>Once these processes are clear, we will carry out testing to confirm the robustness of the measures in place.</p>
9.	<p>HR advises that new employees should not start work before a Disclosure Barring Service (DBS) check is returned, unless in exceptional cases. However, services are not allowing sufficient time for the DBS check to be cleared before the employee starts work. If adequate arrangements are not being put in place to counteract this, this may result in a lack of adequate protection for children and vulnerable adults.</p>	<p>To be included in the above review. HR does monitor this and the relevant head of service is contacted where an employee has started employment without a DBS check being in place. The Corporate Safeguarding Panel also receives a report from HR detailing this.</p> <p>HR is doing a presentation to SLT on Safer Recruitment in September.  <b>Corporate Safeguarding Panel – October 2015</b></p>	<p><b>Complete</b></p> <p>We confirmed that HR carried out a presentation of Safer Recruitment in September 2015. The Corporate Director: Communities also advised us that the DBS Policy has been reviewed to include checks for overseas personnel, and the Corporate Safeguarding Policy has incorporated the North Wales Professional Concerns Protocol.</p> <p>This has been built into the performance work stream, with quarterly reports being submitted at Panel meetings. Compliance with carrying out DBS and reference checks has also recently been reported to SLT, with significant improvement for the DBS checks. The main concern at this stage is compliance with carrying out reference checks for new members of staff and especially internal staff who have moved to a different service. These compliance reports will continue to be circulated to</p>	

			<p>heads of service on a monthly basis and work will be undertaken with their HR business partner where any non-compliance is identified.</p> <p>Our testing of a sample of new starters to the Council confirmed that DBS and references checks were carried out promptly.</p>	
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 52</p>	<p>10. There is a general lack of awareness about safeguarding amongst staff due to a lack of training. This could result in employees not fulfilling their duty of care in reporting safeguarding issues.</p>	<p>There have been training initiatives on safeguarding in some services, but a corporate safeguarding training package is currently being developed by the Learning &amp; Development Specialist (HR). It is hoped that this package will be piloted in October 2015.</p> <p><b>Corporate Safeguarding Panel – December 2015</b></p>	<p><b>In progress</b></p> <p>Training and awareness is one of the Panel’s work streams. Training initiatives within some services have continued, e.g. within Education and Children’s Services and Communication, Marketing &amp; Leisure.</p> <p>The Learning &amp; Development Specialist (HR) has started to design a corporate e-learning training module for corporate safeguarding, which was presented to Panel members in July 2015 for feedback.</p> <p>However, there has been a delay in further progressing the development of this training module due to key Panel members involved in the project leaving the Council. However, the new Social Services and Wellbeing (Wales) Act is due to be implemented in April 2016 and the new training module also needs to take into account the impact of the new legislation. The re-launch of the Corporate Safeguarding Policy is intended to coincide with the launch of the new e-learning training module.</p>	<p>Progress with the development and implementation of the e-learning module to raise staff awareness of safeguarding.</p>
<p>11.</p>	<p>Not all of the elected members have attended mandatory training on safeguarding so may not be clear of their roles and responsibilities. Having an elected member responsible for corporate safeguarding will assist in preventing the</p>	<p>We have recently carried out a training session for elected members on safeguarding.</p> <p>There are planned briefing sessions on safeguarding and Child Sexual Exploitation to County Council starting in November 2015. The</p>	<p><b>In progress</b></p> <p>The Corporate Director: Communities confirmed that the Leader has overall responsibility for Corporate Safeguarding and attends Panel meetings.</p> <p>Mandatory training sessions for elected</p>	<p>Elected members need to be clear of their roles and responsibilities in respect of safeguarding through their attendance at training sessions.</p>

	<p>misconception that safeguarding is the role of Social Services and Education.</p>	<p>Leader has agreed to include corporate safeguarding into his portfolio.  <b>Corporate Director: Communities – December 2015</b></p>	<p>members were held in May and July 2015.</p> <p>A Council briefing training session on Safeguarding and Protection was held in November 2015, with further sessions being planned for March 2016 (Child Sex Exploitation) and June 2016 (Lessons from Rotherham). The Corporate Director: Communities hopes that these sessions will cover those members who have not attended the mandatory training sessions.</p> <p>Our analysis of the training sessions held (May, July and November 2015) identified that:</p> <ul style="list-style-type: none"> <li>• 43% of members have not attended any corporate safeguarding training.</li> <li>• 25% of members have attended the Council briefing session but not any of the mandatory sessions.</li> <li>• 32% of members have attended a mandatory training session and the Council briefing.</li> </ul>	
12.	<p>Safeguarding arrangements with third party contractors are not robust to ensure that they have appropriate processes in place to manage safeguarding. Due to a lack of awareness, project managers within the Council may not incorporate safeguarding into the contract management process.</p>	<p>To be discussed with the Interim Head of Finance and Assets &amp; Head of Legal, HR and Democratic Services.</p> <p>Key points of conversation to be addressed include:</p> <ul style="list-style-type: none"> <li>• Contractor DBS checks</li> <li>• Ensuring that Council staff responsible on site for the contractor and managing the tendering/contract process are clear of their responsibilities in respect of safeguarding</li> <li>• Ensure contracts terms and conditions (including JCT) in relation to DBS checks are appropriate</li> <li>• Ensure that self-assessment arrangements as part of contract</li> </ul>	<p><b>In progress</b></p> <p>The Corporate Director: Communities confirmed that she has discussed this issue with the Interim Head of Finance, Assets &amp; Housing and the Strategic Procurement Manager, as this needs to be considered as part of the wider Procurement Transformation Project that is currently being implemented. It was also recently raised as part of the Service Challenge.</p> <p>The Programme Manager leading this project explained that there is a draft commissioning form, which includes a question on safeguarding. This should act as a prompt for services tendering for contracts where there may be</p>	<p>The commissioning form will be in place by 1 April 2016, which should provide more control where there are contracts where DBS checks need to be carried out.</p> <p>We will carry out a further review to take into account additional measures put in place as a result of the Procurement Transformation project.</p>

		<p>management are appropriate <b>Corporate Director: Communities - December 2015</b></p>	<p>safeguarding issues.</p> <p>The Legal Services Manager also confirmed that the standard terms and conditions for contracts are currently being reviewed, and can look at JCT and other types of contracts to ensure that the information in relation to DBS checks is appropriate.</p> <p>The Corporate Director: Communities advised us that she is project sponsor for the Modernising Education programme so can monitor to ensure that safeguarding is considered in any contract arrangements.</p>	
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## Report Recipients

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- Corporate Director: Communities
- Chair of Corporate Safeguarding Panel (Lead Officer for Young People, Safeguarding and Workforce Development)
- Leader of the Council
- Chief Executive Officer
- Safeguarding Panel Members

## Key Dates

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Review commenced	February 2016
Review completed	March 2016
Reported to Corporate Governance Committee	23 March 2016
Proposed date for next follow up review	To be agreed with Corporate Governance Committee

Mae tudalen hwn yn fwriadol wag



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

**Dyddiad y Cyfarfod:** 23 Mawrth 2016

**Aelod / Swyddog Arweiniol:** Cynghorydd Julian Thompson-Hill

**Awdur yr Adroddiad:** Richard Weigh, Prif Swyddog Cyllid

**Teitl:** Adroddiad SAC Asesu Cydnerthedd Ariannol

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

Mae Swyddfa Archwilio Cymru wedi cwblhau asesiad o 'gydnerthedd ariannol' y cyngor yn dilyn astudiaeth genedlaethol a gyhoeddwyd y llynedd.

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

I gyflwyno adroddiad Swyddfa Archwilio Cymru ar astudiaeth genedlaethol.

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

Ystyried yr adroddiad a'r argymhellion a wnaed.

**4. Manylion yr Adroddiad**

Mae'r adroddiad gan Archwilydd Cyffredinol Cymru o dan y teitl 'Financial Resilience Assessment Denbighshire County Council' ynghlwm.

Cwblhawyd yr asesiad yn ystod y cyfnod Mai i Hydref 2015, ac roedd yn dilyn i fyny materion a amlygwyd yn y gwaith ar sefyllfa ariannol 2014-15. Roedd ffocws y gwaith ar gyflwyno cynlluniau arbedion 2014-15, a'r cyfnod cynllunio ariannol 2015-16.

Daw'r adroddiad i'r casgliad bod gan y Cyngor drefniadau rheoli ariannol priodol ar waith. Yr un argymhelliad yw sefydlu polisi ffurfiol ar greu incwm a chodi tâl a chofrestr o'r taliadau a osodir gan adrannau. Bydd hyn yn cael sylw fel rhan o broses y gyllideb 17/18.

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

Mae trefniadau cynllunio ariannol, rheolaeth a llywodraethu cadarn yn sail i gyflawni blaenoriaethau corfforaethol y cyngor.

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

Ddim yn berthnasol i'r adroddiad hwn.

**7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb (AoEaG) a gynhaliwyd ar y penderfyniad?**

Ddim yn berthnasol i'r adroddiad hwn.

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

Ddim yn berthnasol i'r adroddiad hwn.

**9. Datganiad y Prif Swyddog Cyllid**

Mae'r adroddiad yn rhoi asesiad cadarnhaol o drefniadau ariannol y cyngor. Mae polisi'r cyngor ar ffioedd a thaliadau wedi ei nodi yn y Rheoliadau Ariannol ac mae wedi'i gynnwys mewn rowndiau cyllideb blynyddol. Bydd hyn yn cael ei wella fel rhan o broses 17/18 a bydd cofrestrau adrannol yn cael eu cynnal.

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

Mae'r astudiaeth yn amlinellu risgiau ac argymhellion ar lefel genedlaethol.

**11. Pŵer i wneud y Penderfyniad**

Adroddiad a gynhyrchwyd dan Ddeddf Archwilio Cyhoeddus Cymru 2004 a Mesur Llywodraeth Leol (Cymru) 2009.



# Asesiad Cydnerthedd Ariannol **Cyngor Sir Ddinbych**

**Blwyddyn archwilio:** 2015-16

**Cyhoeddwyd:** Ionawr 2016

**Cyfeirnod y ddogfen:** 747A2015

# Statws yr adroddiad

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Mae'r ddogfen hon wedi ei pharatoi fel rhan o waith a gyflawnwyd yn unol â swyddogaethau statudol.

Os ceir cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r Cod adran 45 yn pennu'r arfer a ddisgwylir gan awdurdodau cyhoeddus wrth ymdrin â cheisiadau, gan gynnwys ymgynghori â thrydydd partion perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru yn drydydd partion perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon i Swyddfa Archwilio Cymru yn [info.officer@wao.gov.uk](mailto:info.officer@wao.gov.uk).

Paratowyd yr adroddiad hwn ar ran Archwilydd Cyffredinol Cymru gan Gwilym Bury, Gareth Evans, Jeremy Evans, Fflur Jones, Gareth Evans, ac Anthony Veale o dan gyfarwyddyd Jane Holownia.

# Cynnwys

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Mae gan y Cyngor drefniadau rheolaeth ariannol priodol ond mae angen cryfhau ei ymagwedd at gynhyrchu incwm.

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## Adroddiad cryno

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Crynodeb	4
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Argymhellion/cynigion ar gyfer gwella	6
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## Adroddiad manwl

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<b>Cynllunio ariannol</b>	7
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Mae cynlluniau'r Cyngor ar gyfer y dyfodol a'i drefniadau ar gyfer cyflenwi arbedion yn addas i'w diben ac yn cael eu rheoli'n effeithiol

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<b>Rheolaethau ariannol</b>	8
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Mae'r Awdurdod wedi sefydlu rheolaethau sy'n sicrhau bod ei brosesau a'i reolaeth ariannol yn gadarn, ond mae angen cryfhau ei ymagwedd at gynhyrchu incwm

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<b>Llywodraethu ariannol</b>	9
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Mae gan y Cyngor drefniadau cadarn ar gyfer adolygu a herio perfformiad ariannol, ac mae'r rhai sy'n gyfrifol am reoli perfformiad ariannol yn cael eu dal yn gyfrifol

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## Atodiadau

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Perfformiad gyferbyn â'r dangosyddion ariannol allweddol	11
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Nodweddion allweddol	21
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# Adroddiad cryno

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## Crynodeb

1. Mae rheolaeth ariannol dda yn hanfodol er mwyn stiwardio arian y cyhoedd yn effeithiol a chyflenwi gwasanaethau cyhoeddus effeithlon. Mae rheolaeth ariannol dda:
  - yn helpu awdurdodau i wneud y penderfyniadau cywir ar gyfer y tymhorau byr, canolig a hir;
  - yn helpu awdurdodau i gyflenwi gwasanaethau sy'n bodloni rhwymedigaethau statudol ac anghenion y cymunedau lleol;
  - yn hanfodol ar gyfer llywodraethu corfforaethol da;
  - yn ymwneud lawn cymaint â rheoli perfformiad a chyrraedd yr amcanion strategol, ag y mae'n ymwneud â rheoli arian;
  - yn cynnal ansawdd y gwasanaethau a'r broses o'u gwella;
  - yn sail i'r atebolrwydd i randdeiliaid am stiwardio'r adnoddau a'r defnydd a wneir ohonynt; ac
  - yn ddisgyblaeth rheoli allweddol.
2. Nid ceisio rhagweld y dyfodol y mae rheolaeth ariannol hirdymor; mae'n ymwneud yn hytrach â pharatoi ar ei gyfer. Dylai awdurdodau geisio deall lefel y galw yn y dyfodol, asesu effaith y newidiadau tebygol, adolygu'r bwlch rhwng yr anghenion am gyllid a'r incwm posibl a datblygu strategaethau priodol ar gyfer arbedion.
3. Gall strategaethau ariannol hirdymor a chynlluniau ariannol canoldymor manwl, a ystyriwyd yn drwyadl, sicrhau y cyflenwir y blaenoriaethau strategol drwy alluogi dewisiadau ariannol priodol. Ac i'r gwrthwyneb, byddai bodloni ar gynllunio cyllideb flynyddol fyrdymor yn unig yn annog agwedd gynyddrannol a ysgogid gan y broses ac a allai fod yn aneffeithiol mewn cyfnod o newid cyflym yn allanol.
4. Sicrheir cydnerthedd ariannol pan fo gan yr awdurdod systemau a phrosesau cadarn i reoli ei risgiau a'i gyfleoedd ariannol, ac i sicrhau sefyllfa ariannol sefydlog.
5. Gan fod y pwysau ar gyllid yn parhau, buom yn ystyried a oes gan yr awdurdod drefniadau priodol ar gyfer cynllunio i gynnal ei gydnerthedd ariannol dros y tymor canolig (sef, yn nodweddiadol, tair i bum mlynedd ymlaen). Er bod modd i awdurdod gael gwell sicrwydd, o bosibl, dros gylch o flyyddyn, mae'r pwysau ariannol yn cael effaith y tu hwnt i gyfnod y setliad cyfredol. Wrth ffurfio'n barn ynglŷn â chydnerthedd ariannol yr awdurdod, buom yn ystyried tystiolaeth ynghylch ymagwedd yr awdurdod at reoli ei faterion ariannol yn y gorffennol diweddar a chanoldymor.
6. Gwnaethom ein hasesiad yn ystod y cyfnod Mai i Hydref 2015, gan ddilyn ymhellach y materion a ddaeth i'r amlwg yn y gwaith a wnaed ar sefyllfa ariannol 2014-15. Roedd y gwaith yn canolbwyntio ar gyflawni cynlluniau arbedion 2014-15, ac ar y cyfnod cynllunio ariannol 2015-16.

7. Roedd y gwaith yn canolbwyntio ar ateb y cwestiwn canlynol: **A yw Cyngor Sir Ddinbych (y Cyngor) yn rheoli'r gostyngiadau cyllideb yn effeithiol er mwyn sicrhau cydnerthedd ariannol?** Yn yr adroddiad hwn hefyd, rydym yn ystyried a yw'r:
- **trefniadau cynllunio ariannol yn cynorthwyo'r cydnerthedd ariannol yn effeithiol;**
  - **rheolaethau ariannol yn cynorthwyo'r cydnerthedd ariannol yn effeithiol; a**
  - **llywodraethu ariannol yn cynorthwyo'r cydnerthedd ariannol yn effeithiol.**
8. Yn gyffredinol, daethom i'r casgliad bod gan y Cyngor drefniadau rheolaeth ariannol priodol ond fod angen cryfhau ei ymagwedd at gynhyrchu incwm. Daethom i'r casgliad hwn ar sail ein canfyddiadau mewn perthynas â'r trefniadau cynllunio ariannol, rheolaethau ariannol a llywodraethu ariannol.
9. Mae'r adroddiad hwn yn graddio'r risg ar gyfer pob un o'r tair agwedd, sef cynllunio ariannol, rheolaethau ariannol a llywodraethu ariannol. Nodir y disgrifyddion o'r graddau risg isod.

<b>Risg isel</b>	Mae'r trefniadau yn ddigonol (neu well) gydag ychydig yn unig o wendidau yn y systemau, y broses neu'r wybodaeth. Gall yr effaith ar allu'r awdurdod i gyflawni ei gynllun ariannol fod yn fach iawn.
<b>Risg ganolig</b>	Mae rhai gwendidau yn y systemau, y broses neu'r wybodaeth a allai effeithio ar allu'r awdurdod i gyflenwi'r canlyniadau a ddymunir yn ei gynllun ariannol.
<b>Risg uchel</b>	Mae gwendidau sylweddol yn y systemau, y broses neu'r wybodaeth a/neu risg wirioneddol na fydd cynllun ariannol yr awdurdod yn cyflenwi'r canlyniadau a ddymunir.

10. Rydym yn graddio'r risgiau i gyflenwi cynllun ariannol y Cyngor, mewn perthynas â phob un o'r tair elfen fel a ganlyn.

<b>Risg isel</b>	Cynllunio ariannol
<b>Risg ganolig</b>	Rheolaethau ariannol
<b>Risg isel</b>	Llywodraethu ariannol

11. Yn ogystal â thynnu casgliadau ynglŷn â chynllunio, rheolaethau a llywodraethu ariannol, mae **Atodiad 1** yn cymharu perfformiad y cyngor gyferbyn â rhai dangosyddion ariannol allweddol. Ni fwriedir i neb dynnu unrhyw gasgliad ar sail y dangosyddion hynny; ond er hynny mae'r dangosyddion yn ystyriaeth bwysig o safbwynt strategaeth a chynllunio ariannol ac yn darparu cyd-destun defnyddiol. Y dangosyddion ariannol allweddol yw:
- **perfformiad cyllidebol** – adolygir hanes y gwariant gyferbyn â chyllidebau refeniw ac asesir a yw'r fantolen wedi parhau mewn cyflwr iach ai peidio;

- 
- lefel y **cronfeydd** defnyddiadwy wrth gefn, sy'n darparu diogelwch digonol rhag llithriant o ran gwariant refeniw yn y dyfodol, ac a yw balansau ysgol yn cael eu cynnal ac unrhyw ddiffygion ysgol yn cael eu rheoli;
  - gerio – **benthyca** hirdymor sy'n gysylltiedig â gwerth eiddo, offer a chyfarpar;
  - **hylifedd** – dadansoddiad i ganfod a yw'r asedau cyfredol yn ddigon i ddiwallu'r rhwymedigaethau byrdymor a'r gofynion cyfalaf gweithio, ac a yw'r sefyllfa hylifedd wedi dirywio o ganlyniad i'r polisi gerio a fabwysiadwyd; a
  - data **gweithlu** megis y niferoedd o staff, y defnydd o staff asiantaeth a'u cost, a'r perfformiad o ran absenoldeb salwch.
12. Mae ein hadroddiad cenedlaethol **Cydnorthedd ariannol cynghorau yng Nghymru** (Ebrill 2015) yn seiliedig ar waith maes a wnaed ym mhob awdurdod lleol yng Nghymru. Ar sail y gwaith hwnnw a deunydd arall a oedd ar gael ynghylch agweddau ar reolaeth ariannol, rydym wedi casglu ynghyd restrau o nodweddion arfer da allweddol, i gynorthwyo ymarferwyr i ddatblygu eu trefniadau. Mae'r nodweddion hyn i'w cael yn [Atodiad 2](#).

## Argymhellion/cynigion ar gyfer gwella

13. Y canlynol yw'r cynnig ar gyfer gwella sy'n deillio o'r adolygiad hwn.

### Cynhyrchu incwm a chodi tâl

P1 Dylid sefydlu polisi ffurfiol ar gynhyrchu incwm a chodi tâl, a chofrestr o'r ffioedd a bennir gan yr adrannau.



# Adroddiad manwl

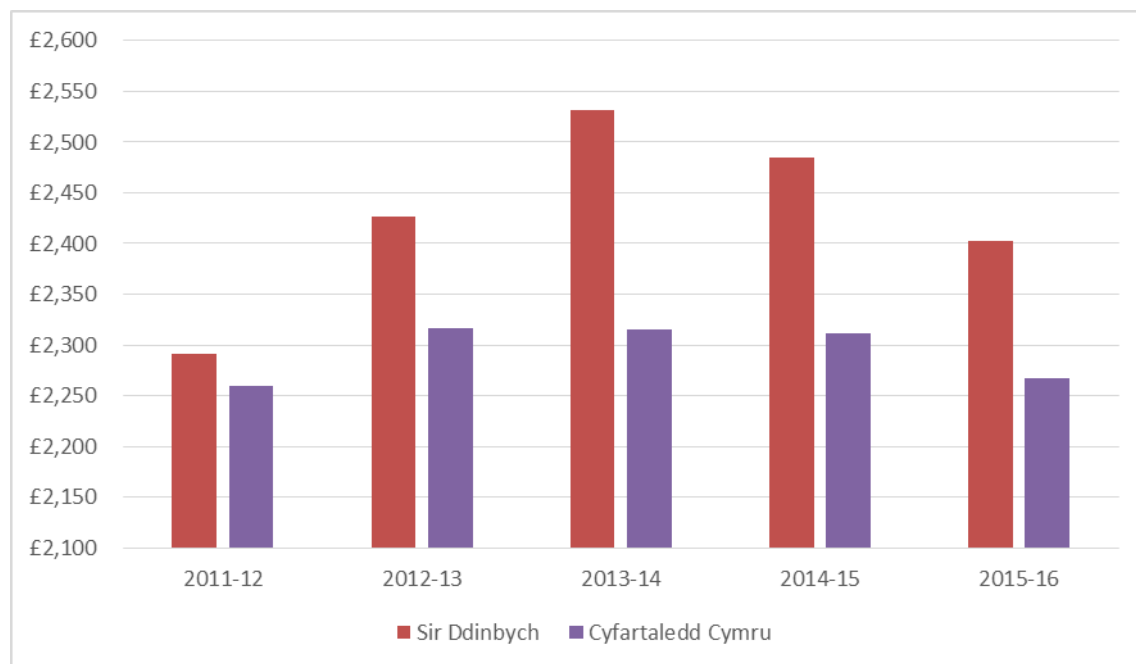
Mae gan y Cyngor drefniadau rheolaeth ariannol priodol ond mae angen cryfhau ei ymagwedd at gynhyrchu incwm

## Cynllunio ariannol

Mae cynlluniau'r Cyngor ar gyfer y dyfodol a'i drefniadau ar gyfer cyflenwi arbedion yn addas i'w diben ac yn cael eu rheoli'n effeithiol

14. Daw crynswth y cyllid ar gyfer llywodraeth leol yng Nghymru o'r hyn a elwir y Cyllid Allanol Cyfun (CAC). Mae ceisio cymharu'r CAC ar draws y cyfnod o 2010-11 i 2014-15 yn waith anodd am ddau brif reswm. Yn gyntaf, mae Llywodraeth Cymru wedi cynnwys yn y CAC grantiau a ddarperid ar wahân yn flaenorol. Wedyn cymhlethwyd y darlun ymhellach pan ddatganolwyd y budd-dâl tai, sydd hefyd wedi ei gynnwys yn y CAC. Ar ôl ystyried hyn, rydym yn amcangyfrif y bu gostyngiad o £464 miliwn (10 y cant) mewn termau real yn y cyllid a roddwyd gan Lywodraeth Cymru i'r awdurdodau lleol yng Nghymru rhwng 2010-11 a 2014-15.
15. Mae **Arddangosyn 1** yn cymharu gwariant refeniw gros cynlluniedig y Cyngor (net o incwm) am bob pen o'r boblogaeth dros y pum mlynedd dan sylw, gyferbyn â'r cyfartaledd ar gyfer cynghorau ledled Cymru.

### Addangosyn 1



Ffynhonnell: Ystadegau Cymru

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16. Mae'r graff yn dangos bod gwariant y pen yn Sir Ddinbych ymhell uwchlaw'r cyfartaledd Cymreig ym mhob un o'r pedair blynedd sy'n rhagflaenu 2015-16. Mae hyn yn bennaf yn adlewyrchu ffactorau megis amddifadedd a gwledigrwydd sy'n dylanwadu ar y fformiwla a ddefnyddir gan Lywodraeth Cymru i ddsbarthu'r Grant Cynnal Refeniw. Fodd bynnag, roedd Cyfrifiad 2011 yn datgelu hefyd fod rhagamcanion poblogaeth blaenorol, y seiliwyd y lefelau cyllido arnynt, wedi goramcangyfrif poblogaeth Sir Ddinbych. O ganlyniad, mae'n ymddangos bod y cynnydd mewn gwariant y pen yn y sir wedi bod yn arwyddocaol fwy na'r cynnydd yn y cyfartaledd Cymreig ers 2012-13. Cyfrifasom fod gwariant y pen ers 2011-12 yn Sir Ddinbych wedi cynyddu dri y cant mewn termau real, o gymharu â gostyngiad cyfartalog o dri y cant ledled Cymru (2014-15 oedd y flwyddyn ddata olaf).
  17. Mae gan y Cyngor fframwaith corfforaethol effeithiol ar gyfer cynllunio ariannol. Mynegir ei weledigaeth gyffredinol a'i amcanion yn eglur yn ei Gynllun Corfforaethol 2012-17, sy'n manylu ar y saith amcan gwella y mae'r Cyngor yn ceisio'u cyrraedd er budd y dinasyddion. Sefydlwyd mecanwaith cadarn gan y Cyngor i sicrhau bod y cynlluniau gwasanaeth yn cysylltu â'r amcanion gwella ac yn eu diogelu, ac y pennir cyllidebau a chynlluniau ariannol sy'n gydnaws â'r amcanion hynny. Mesurir y cynnydd a gyflawnir drwy gyfrwng fframwaith monitro perfformiad y Cyngor, ac adroddir ar y cynnydd yn rheolaidd yn ei Ddogfen Cyflenwi Flynyddol.
  18. Ategir trefniadau cynllunio ariannol y Cyngor gan nifer o bolisiau, sy'n pennu'r cyfrifoldebau o ran gosod cyllidebau, monitro ac adrodd. Mae gan y Cyngor Gynllun Ariannol Canoldymor sy'n cael ei ddiweddarau ar hyn o bryd. Mae fersiwn 2014 o'r Cynllun yn nodi'r modd y rhoddir sylw i'r bwlch arbedion gweddilliol yn 2015-16 a thu hwnt.
  19. Ar gyfer y flwyddyn ariannol 2015-16, newidiwyd dull y Cyngor o osod ei gyllideb refeniw. Cyn hynny, roedd y dull a ddefnyddid yn amcanu i leihau'r costau yn gynyddrannol; ond ar gyfer 2015-16 cynhaliwyd adolygiad o'r gwasanaethu o dan raglen Rhyddid a Hyblygrwydd, gyda'r targed o sicrhau arbedion o £18 miliwn dros y ddwy flynedd nesaf. Mae'r broses hon o gyllidebu yn canolbwyntio ar yr hyn y mae'r gwasanaeth yn ei wneud ac ar faint ei gost ac yn ceisio dadansoddi pa un a yw'r gwasanaeth yn un statudol, yn un sy'n ategu blaenoriaeth gorfforaethol, ynteu'n ddisgresiynol.

## Rheolaethau ariannol

Mae'r Awdurdod wedi sefydlu rheolaethau sy'n sicrhau bod ei brosesau a'i reolaeth ariannol yn gadarn, ond mae angen cryfhau ei ymagwedd at gynhyrchu incwm

20. Mae cynlluniau arbedion ac effeithlonrwydd 2015-16 y Cyngor yn cael eu rheoli'n effeithiol ac yn debygol o gael eu cyflawni. Er gwaethaf y setliad grant heriol iawn a gafwyd gan Lywodraeth Cymru, mae'r Cyngor wedi gosod cyllideb fantoledig ar gyfer 2015-16 drwy ganfod arbedion o £7.3 miliwn, cynyddu'r Dreth Gyngor 2.75 y cant a chyllido'r diffyg o £0.5 miliwn a oedd yn weddill allan o'r balansau cyffredinol.

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21. Roedd cynlluniau arbedion effeithlonrwydd ar gyfer 2015-16 wedi eu datblygu ar draws holl adrannau'r Cyngor. Mae'r cynlluniau'n disgrifio'n eglur ymhle y gwneir yr arbedion.
  22. Mae cynllun arbedion Sir Ddinbych yn benodol, mesuradwy, cyraeddadwy, perthnasol ac amserol. Dros y tair blynedd ddiwethaf, roedd dros 90 y cant o'r arbedion gofynnol wedi eu cyflawni erbyn diwedd yr ail chwarter. Cyflwynir adroddiadau cyllidebol misol i'r Cabinet, ynghyd ag adroddiadau ar unrhyw ddiffygion yn yr arbedion. Mae Cynllun Arbedion 2015-16 y Cyngor yn rhoi sylw priodol a pherthnasol i'r pwysau ariannol y bydd y Cyngor yn ei wynebu yn y dyfodol. Roedd rhagdybiaethau'r Cyngor wrth bennu'r diffyg disgwylidig yn gynhwysfawr a rhesymol ac wedi eu hategu gan ddata cadarn.
  23. Bob blwyddyn, mae'r Cyngor yn adolygu lefel ei gronfeydd wrth gefn a'i ddarpariaethau, mewn perthynas â'r cronfeydd neilltuedig yn ogystal â'r cronfeydd cyffredinol – proses sydd wedi ei hymgorffori yn y prosesau ar gyfer gosod cyllideb a chynnal gweithdai i'r aelodau. Dylid hefyd gwblhau'r broses hon yn ffurfiol yn y cyfrifon diwedd blwyddyn. Mae anghysondeb rhwng y strategaeth ar gyfer cronfeydd wrth gefn fel y'i pennir yng Nghynllun Ariannol Canoldymor 2014-18 a'r ymagwedd at gronfeydd wrth gefn a wrth osod y gyllideb ar gyfer 2015-16. Mae angen rhoi sylw i'r diffyg cysondeb hwn er mwyn sicrhau bod ymagwedd y Cyngor yn gyson, a'i bolisiau a'i weithdrefnau allweddol yn cydasio'n effeithiol.
  24. Ar hyn o bryd yn ogystal, nid oes gan y Cyngor bolisi ffurfiol ar gynhyrchu incwm/codi tâl, nac ychwaith gofrestr o'r ffioedd a bennir gan y gwahanol adrannau. Er bod rhywfaint o drafod ynghylch codi tâl yn digwydd yn ystod y broses o osod cyllideb, nid yw hynny'n digwydd yn gyson ar draws y gwasanaethau, a dylid ffurfioli'r broses er mwyn sicrhau bod ymagwedd y Cyngor yn ddarbodus ac ystyriol. Yn ein hadroddiad yn 2015, **Helpu Pobl Hŷn i Fyw'n Annibynnol: A yw Cynghorau'n Gwneud Digon?**, tynnwyd sylw at y modd y mae absenoldeb polisiau cynhyrchu incwm yn cynyddu'r risg bod cynghorau'n newid gwasanaethau heb asesu'n llawn yr effeithiau posibl, er enghraifft ar bobl hŷn, a bod hynny'n tansellio eu gallu i fodloni Dyletswydd Cydraddoldeb y Sector Cyhoeddus yn llawn.

## Llywodraethu ariannol

Mae gan y Cyngor drefniadau cadarn ar gyfer adolygu a herio perfformiad ariannol, ac mae'r rhai sy'n gyfrifol am reoli perfformiad ariannol yn cael eu dal yn gyfrifol

25. Yn ystod y flwyddyn ddiwethaf mae nifer fach o uwch-swyddogion sydd â chyfrifoldeb ariannol wedi eu dyrchafu, ac er mwyn cynnal y buddsoddiad yn y cyfrifoldebau ariannol a sicrhau y cyflawnir y cyfrifoldebau hynny'n effeithiol, mae angen i'r Cyngor sicrhau bod galluedd y gwasanaeth ariannol yn parhau'n ddigonol.
26. Mae fframwaith cadarn yn bodoli ar gyfer adolygu a herio perfformiad ariannol o fewn y Cyngor. Mae system newydd y Cyngor ar gyfer rhagweld, monitro ac adrodd, sef

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'Cynllunio Cydweithredol', yn effeithiol o ran sicrhau ymagwedd gyson at weithredu rheolaethau cyllidebol ledled y Cyngor. Fel yr adroddwyd yn ein Hadroddiad Gwella Blyneddol diwethaf, mae Cynllunio Cydweithredol yn 'sicrhau... dull mwy cyson o reoli'r gyllideb ar draws y Cyngor drwy goladu gwybodaeth gyllidebol ar system ar-lein a lleihau'r angen i ddefnyddio amrywiol daenlenni o fewn yr adrannau gwasanaeth gwahanol'.

- 27.** Cyflwynir adroddiad cyllidebol misol i'r Cabinet, sy'n dangos yr alldro a ragwelir ar gyfer y flwyddyn (yn hytrach na'r sefyllfa ar adeg benodol), o gymharu â'r gyllideb wreiddiol. Mae'r adroddiadau misol hyn yn cynnwys manylion am unrhyw amrywiant arwyddocaol yn y gwariant, ynghyd â'r camau a gymerwyd i'w unioni.

# Atodiad 1

## Perfformiad gyferbyn â dangosyddion ariannol allweddol

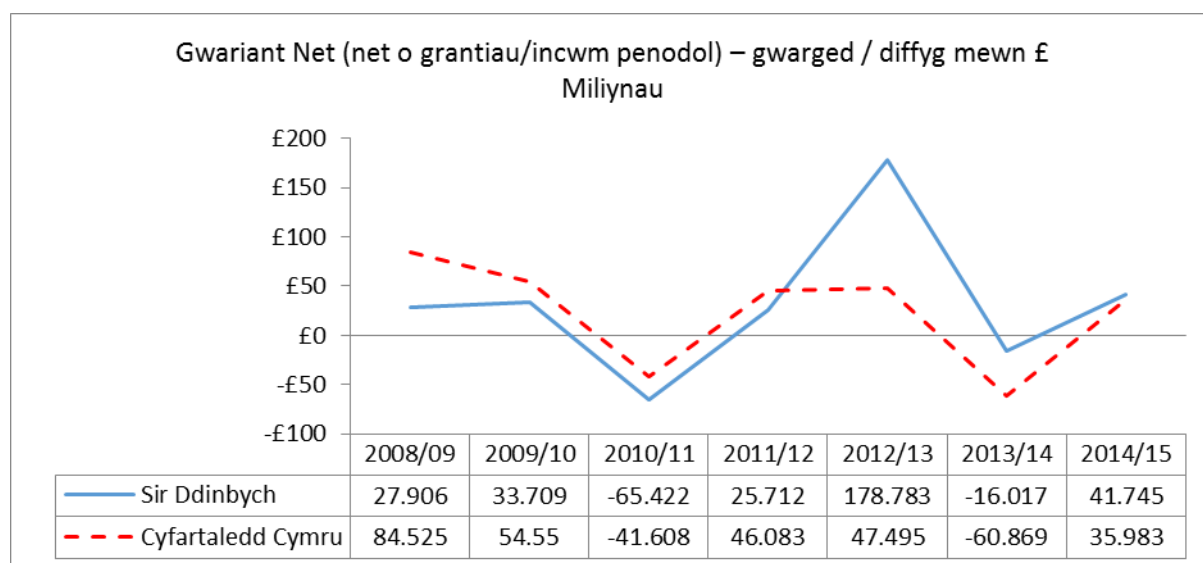
Mae defnyddio dangosyddion ariannol allweddol wrth baratoi cynlluniau ariannol canoldymor yn darparu mewnwelediad i effeithiolrwydd y trefniadau rheolaeth ariannol a'r cydnerthedd ariannol, yn enwedig mewn perthynas â materion pwysig fel hylifedd, gerio, enillion ar fuddsoddiadau a lefelau benthyca. Fel rhan o'n gwaith ar gydnerthedd ariannol, rydym wedi cydgrynhoi data o ddatganiad cyfrifon y Cyngor ei hunan, a hefyd wedi defnyddio data a gafwyd gan Lywodraeth Cymru.

## Perfformiad gyferbyn â'r gyllideb

Buom yn edrych ar yr hanes o danwario a gorwario gyferbyn â'r cyllidebau refeniw, ac ar y perfformiad o ran alldro'r gwariant refeniw net. Mae hyn yn helpu i ddilysu cryfder y trefniadau cynllunio yn ogystal ag effeithiolrwydd y rheolaethau ariannol. Bydd hanes da o gyflenwi gwariant ac arbedion sydd yn unol â'r gyllideb a gymeradwywyd yn ddangosydd cryf o'r gallu i gyflenwi cynlluniau ariannol, gan gynnwys arbedion mawr, yn y dyfodol.

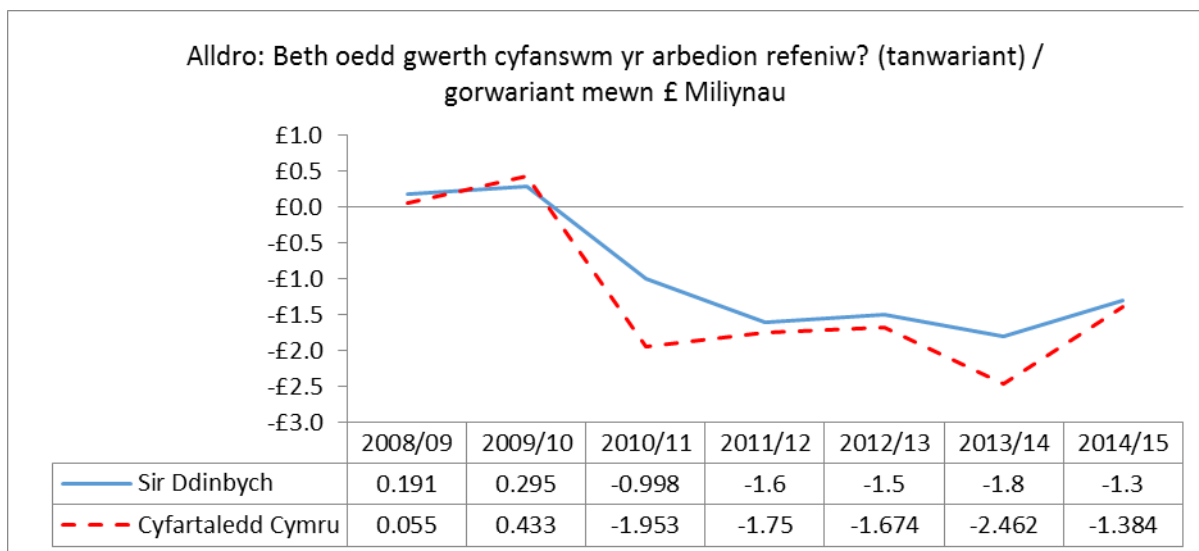
Mae'r cynghorau a fydd yn parhau i orwario gyferbyn â'r cyllidebau refeniw, mewn perthynas gwasanaethau a ysgogir gan y galw, megis gofal cymdeithasol i oedolion a phlant, yn debygol o wynebu anawsterau yn y dyfodol. Bydd cynghorau'n perfformio'n dda os byddant wedi lleihau diffyg cyllidebol net i'r eithaf (neu wedi gwneud gwared bach) ac mewn sefyllfa ffafriol o ran yr alldro net. Mae'r dangosyddion canlynol yn rhai defnyddiol ar gyfer deall perfformiad.

Atodiad 1, Ffigur 1: (Gwarged)/diffyg net ar incwm a gwariant



## Atodiad 1, Ffigur 2: Gwerth cyfanswm yr arbedion refeniw?

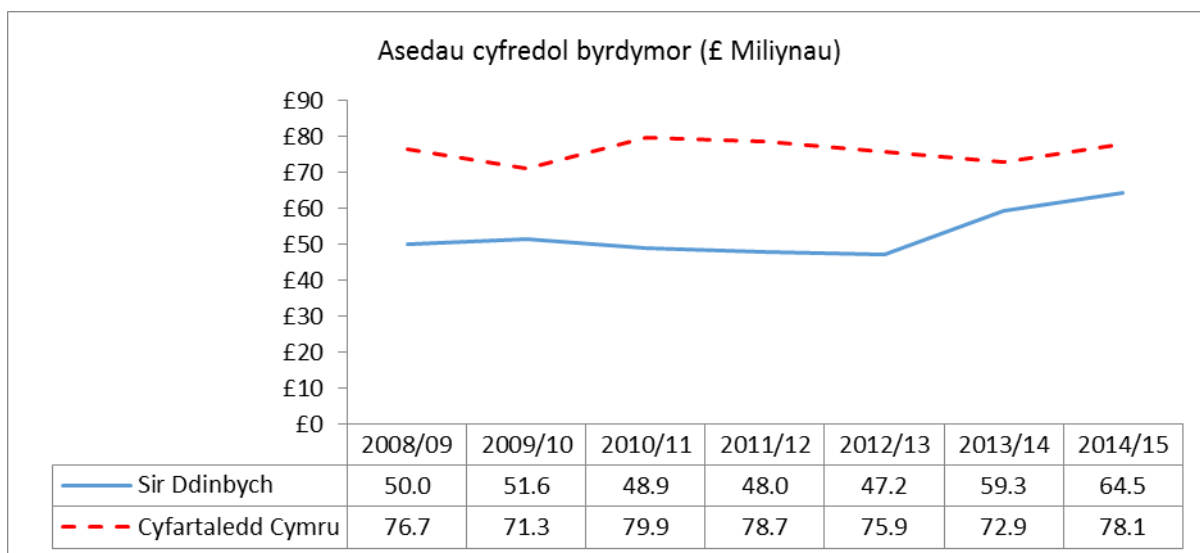
Dangosir tanwariant yn negyddol; a gorwariant yn bositif



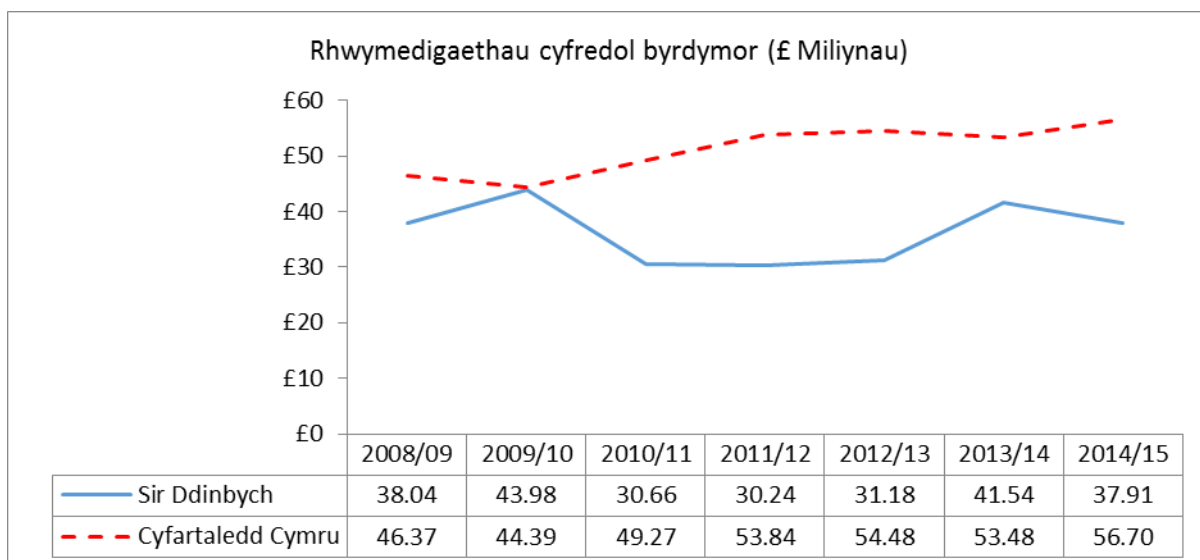
## Hylifedd (cyfanswm yr asedau cyfredol byrdymor dros gyfanswm y rhwymedigaethau cyfredol byrdymor)

Mae'r dangosydd hwn yn dynodi a oes digon o asedau i ddiwallu'r rhwymedigaethau byrdymor. Mae'r 'gymhareb gyfredol' o asedau (sef asedau y gellir eu trosi'n arian yn rhwydd) i rhwymedigaethau (sef rhwymedigaethau byrdymor y mae'n ofynnol eu talu'n brydlon) yn dynodi'r hylifedd. Mae hylifedd yn bwysig gan ei fod yn dangos pa mor hawdd fyddai trosi asedau yn arian mewn cyfnod byr o amser, a thrwy hynny roi rhagor o ryddid ariannol i berchennog yr asedau.

Atodiad 1, Ffigur 3: Asedau cyfredol byrdymor mewn £ Miliynau

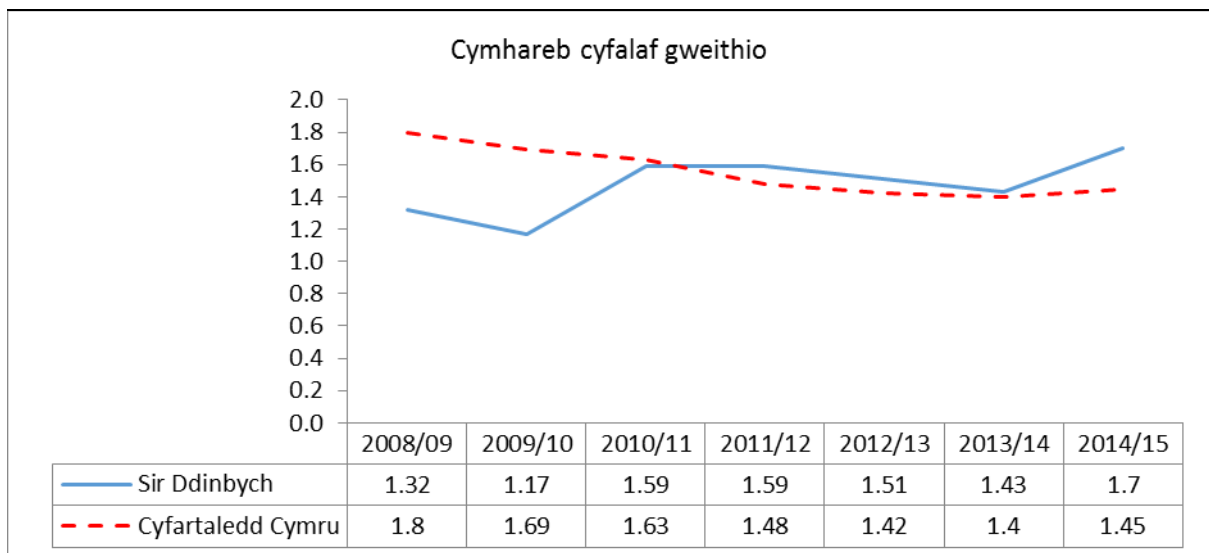


Atodiad 1, Ffigur 4: Rhwymedigaethau cyfredol byrdymor mewn £ Miliynau



Cyfrifir y gymhareb cyfalaf gweithio rwy rannu cyfanswm yr asedau cyfredol byrdymor gyda chyfanswm y rhwymedigaethau cyfredol byrdymor. Mae unrhyw gymhareb islaw 1:1 yn wael iawn; yn ddelfrydol, dylai fod uwchlaw 1.5 er mwyn darparu clustog ddigonol ar gyfer yr anghenion cyfalaf gweithio. Mae cymhareb cyfalaf gweithio sydd â'i gwerth islaw 1:1 yn awgrymu y bydd y Cyngor yn wynebu problemau hylifedd yn y dyfodol, tra bo cymhareb yng nghyffiniau 1.5 yn dynodi hylifedd byrdymor da.

Atodiad 1, Ffigur 5: Cymhareb cyfalaf gweithio



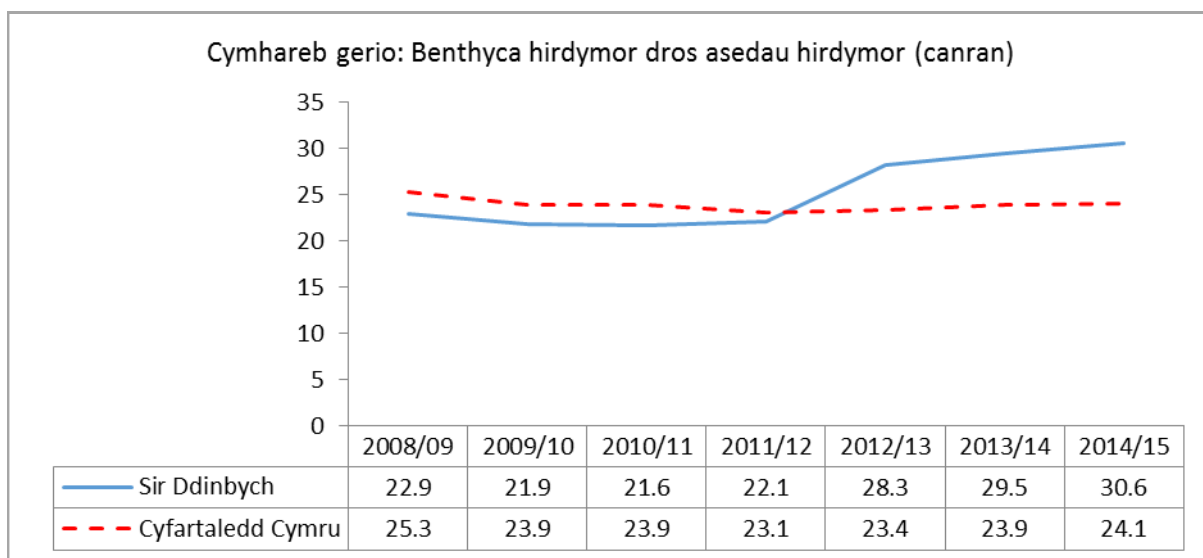


## Benthyca

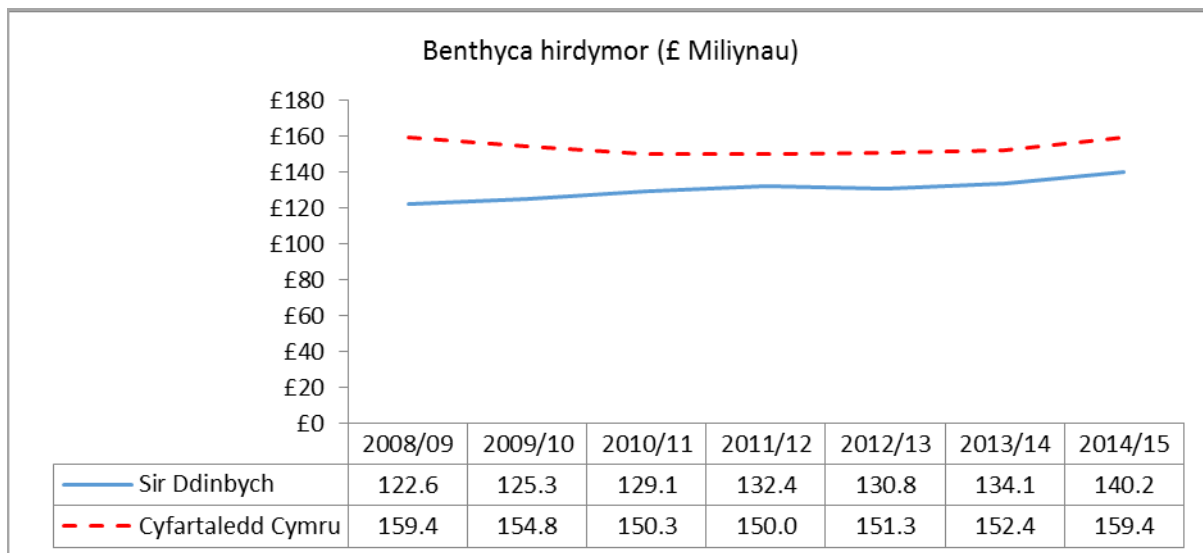
Mae'r dangosydd hwn yn edrych ar fenthyca hirdymor (Ffigur 7) fel cyfran o'r asedau hirdymor (Ffigur 8). Cyfeirir at hyn fel y 'gymhareb gerio'.

Mae cymhareb gerio isel yn dynodi bod cyngor yn ariannol sefydlog, ac yn fwy rhydd yn gyffredinol i fenthyca, gan y bydd mewn gwell sefyllfa i dalu'r llog, o gymharu â chynghorau sydd â chymarebau uwch. Mae gerio, felly, yn fesur defnyddiol o iechyd ariannol y gorfforaeth, gan ei fod yn caniatáu gwneud cymhariaeth rhwng cyllid y cyngor a'r 'ddyled' a fenthycodd. Dylai'r gerio, yn gyffredinol, fod oddeutu 25 y cant oni bai bod yr hylifedd (gweler Ffigur 5) yn gryf iawn. Mae'r data cymhareb gerio ar gyfer Sir Ddinbych yn cynnwys benthyca i fodloni Safon Ansawdd Tai Cymru, sydd yn ffactor ar gyfer y cynghorau hynny, yn unig, yng Nghymru lle y pleidleisiodd y tenantiaid i barhau gyda'r Cyngor yn landlord arnynt.

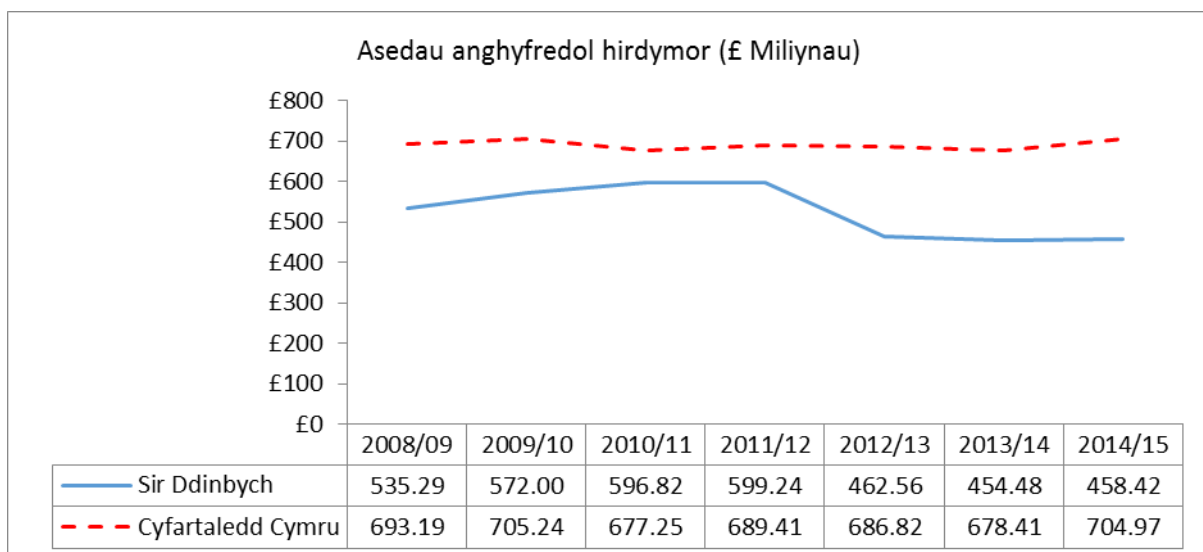
Atodiad 1, Ffigur 6: Cymhareb Gerio, sef benthyca hirdymor fel canran o'r asedau hirdymor



Atodiad 1, Ffigur 7: Benthycia hirdymor mewn £ Miliynau



Atodiad 1, Ffigur 8: Asedau anghyfredol hirdymor mewn £ Miliynau



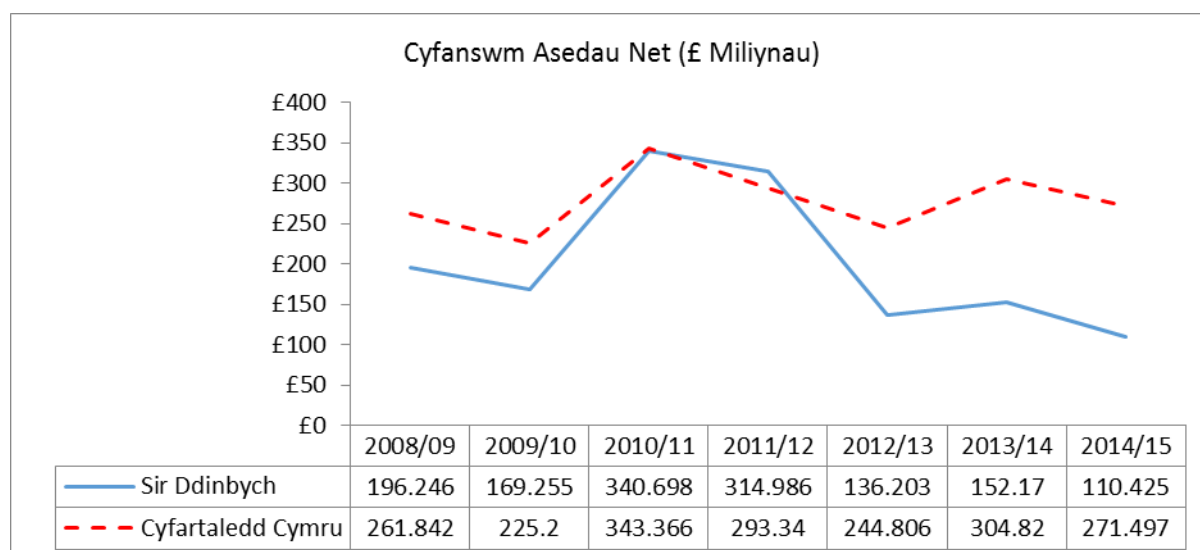
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## Cronfeydd wrth gefn

### Asedau/rhwymedigaethau net

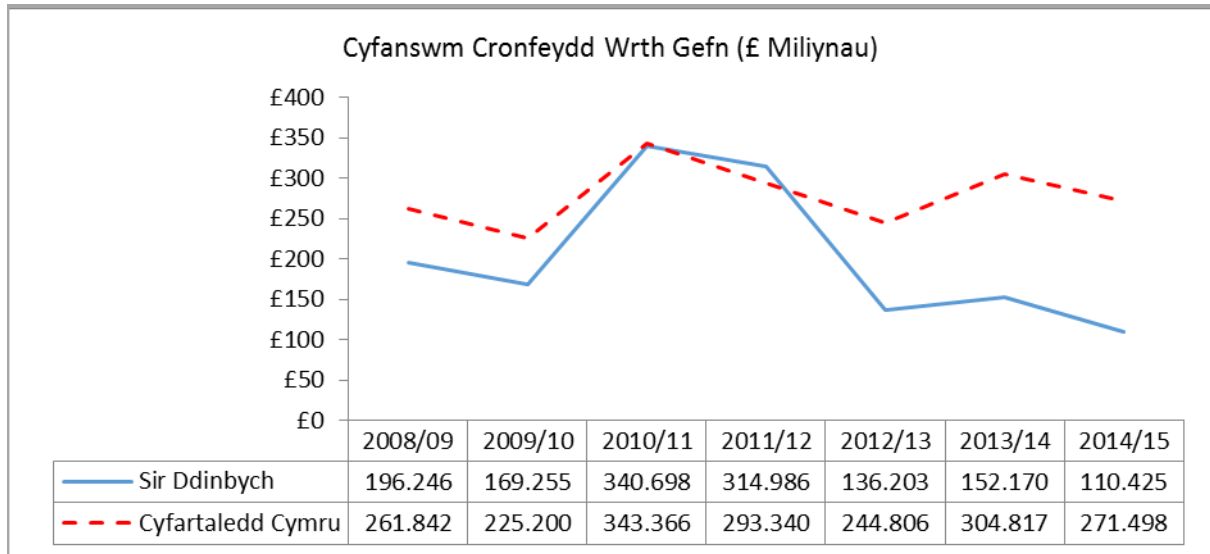
Mae'r dangosydd hwn yn edrych ar y sefyllfa net, o ran cyfanswm asedau a chyfanswm rhwymedigaethau, ac yn cysoni'r sefyllfa honno â chyfanswm y cronfeydd wrth gefn. Byddai rhwymedigaeth net yn arwydd bod y statws ariannol yn wael iawn. Mae'r Cyfanswm Asedau Net yn cynnwys: Asedau cyfredol byrdymor, asedau anghyfredol hirdymor, rhwymedigaethau cyfredol byrdymor, benthycia hirdymor a rhwymedigaethau anghyfredol hirdymor eraill.

### Atodiad 1, Ffigur 9: Cyfanswm Asedau Net mewn £ Miliynau



Mae cyfanswm y cronfeydd wrth gefn yn cynnwys: y Gronfa Gyffredinol, y Cronfeydd Clustnodedig, Balansau Ysgolion, Cronfeydd Defnyddiadwy Eraill a Chronfeydd Annefyddiadwy.

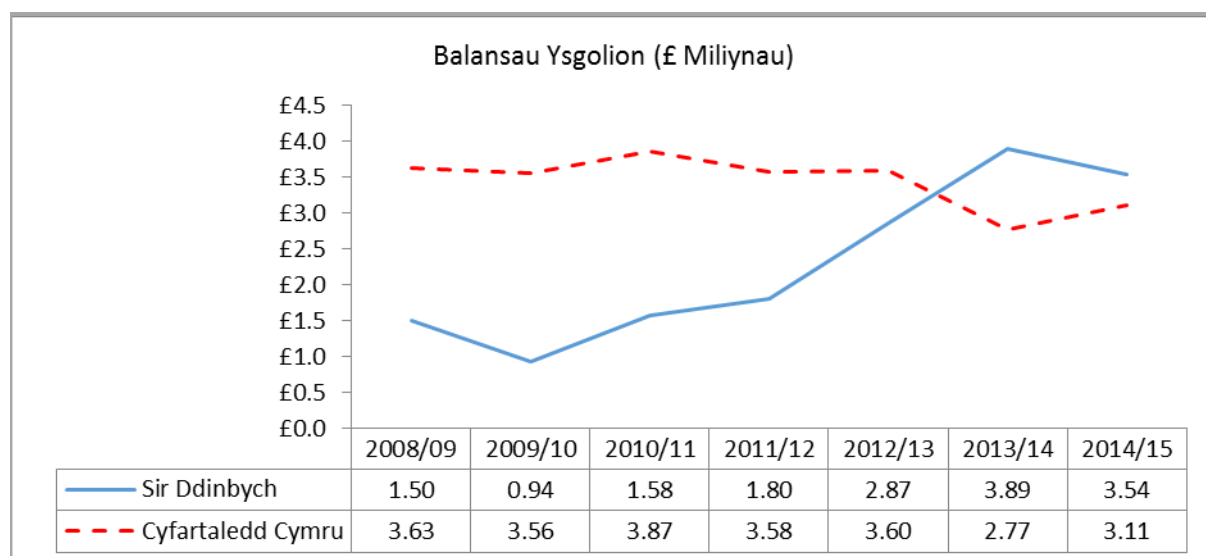
Atodiad 1, Ffigur 10: Cyfanswm Cronfeydd Wrth Gefn mewn £ Miliynau



### Balansau ysgolion (ysgolion a gynhelir gan y Cyngor yn unig)

Mae'r dangosydd hwn yn edrych i weld a yw'r balansau ysgolion net yn cael eu cynnal gyda diffygion ai peidio. Ar y fantolen, mae'r balansau ysgolion net yn ffurfio rhan o'r cronfeydd clustnodedig defnyddiadwy; echdynnwyd y rhain o'r nodiadau i'r cyfrifon, sy'n dangos y symudiadau yn ystod y flwyddyn.

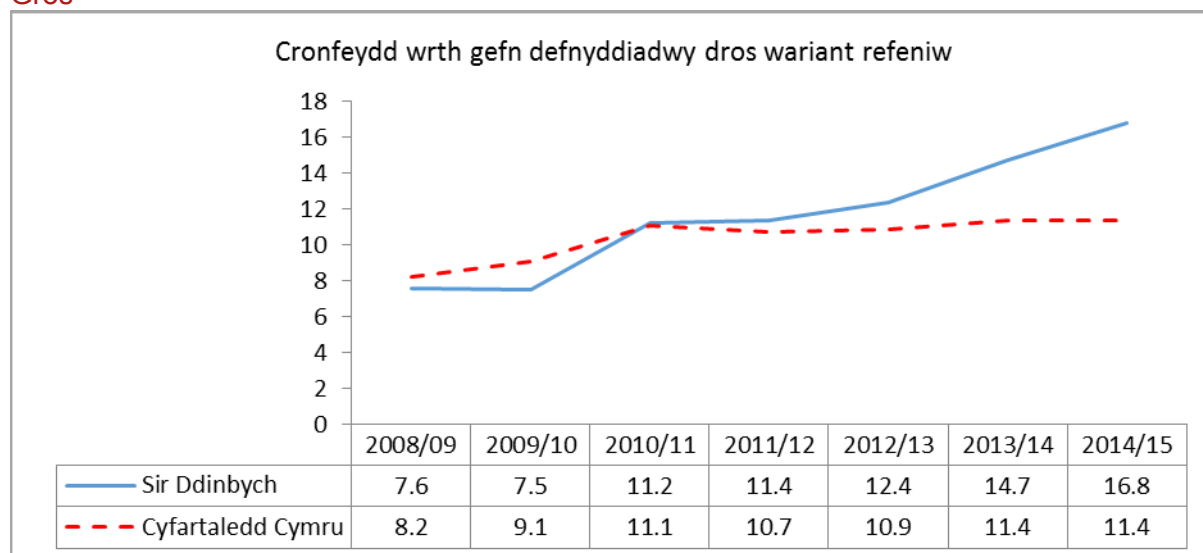
Atodiad 1, Ffigur 11: Cronfeydd Balansau Ysgolion mewn £ Miliynau



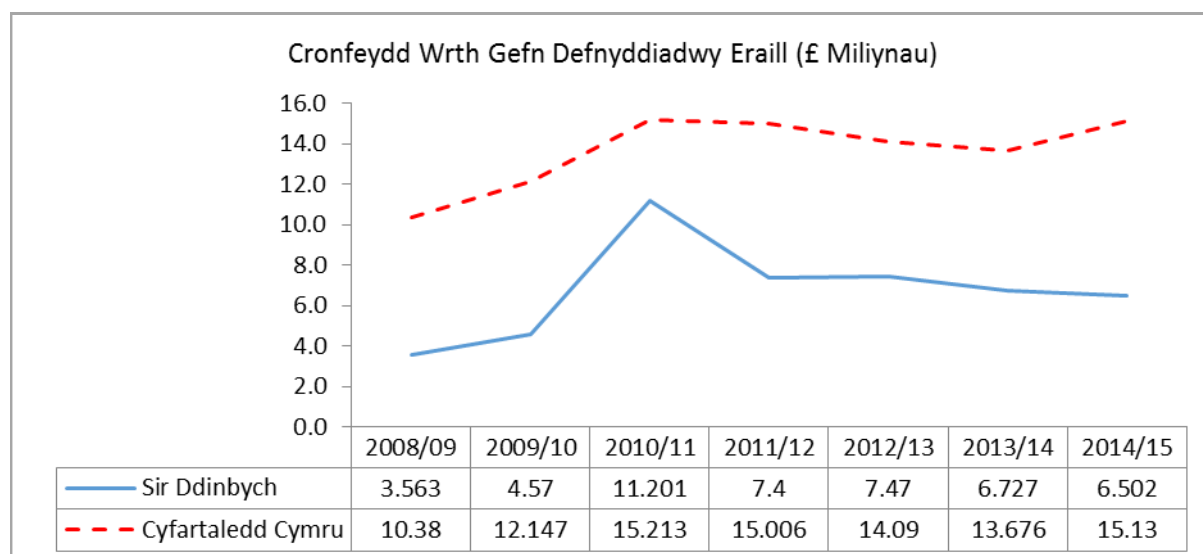
### Cronfeydd wrth gefn defnyddiadwy

Y dangosydd a ddefnyddir yma yw 'Cyfanswm y cronfeydd wrth gefn defnyddiadwy fel canran o'r Gwariant Refeniw Gros'. Mae hyn yn cynnwys y 'Gronfa Gyffredinol' a'r cronfeydd clustnodedig. Rhennir cyfanswm y cronfeydd defnyddiadwy gyda chyfanswm y Gwariant Gros, i ddarparu cymhareb sy'n dangos maint y glustog sydd ar gael i ddiogelu rhag gwariant yn y dyfodol. Mae unrhyw ffigur uwchlaw 10 y cant yn ddangosydd da o gryfder y cronfeydd wrth gefn. Fodd bynnag, nid yw hyn yn golygu bod lefelau is yn dynodi gwendid o anghenraid. Dylai cynghorau ystyried a chytuno ar lefel addas o gronfeydd wrth gefn sy'n briodol i'w hamgylchiadau eu hunain, ar sail argymhelliad gan y swyddog adran 151.

Atodiad 1, Ffigur 12: Cronfeydd Wrth Gefn Defnyddiadwy fel canran o'r Gwariant Refeniw Gros



Atodiad 1, Ffigur 13: Cronfeydd Wrth Gefn Defnyddiadwy mewn £ Miliynau



# Atodiad 2

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## Nodweddion allweddol

### Nodweddion allweddol cynllunio ariannol da

Gosodir cyllideb yr awdurdod yng nghyd-destun strategaeth ariannol hirdymor a chynllun ariannol canoldymor sy'n ymdrin â chyfnod o dair i bum mlynedd.

Mae'r awdurdod wedi nodi'n eglur yr arbedion y mae'n bwriadu eu gwneud dros gyfnod o dair i bum mlynedd. Mae'r cynllun arbedion yn seiliedig ar gostiadau manwl a chynlluniau cyflenwi ar gyfer arbedion unigol (gan gynnwys arbedion trawsnewid/ad-drefnu).

Mae hanes da i'r awdurdod, o ran cyflawni ei gynlluniau arbedion.

Wrth ystyried ei gynlluniau ariannol byr-, canol- a hirdymor, mae'r awdurdod yn rhoi sylw priodol i'w allu i gyflawni ei gyfrifoldebau statudol.

Mae'r cynllunio ariannol canoldymor a'r cyllidebu blynyddol yn adlewyrchu amcanion strategol yr awdurdod a'i flaenoriaethau ar gyfer y flwyddyn, a thros y tymor hir.

Mae'r rhagdybiaethau ynghylch chwyddiant, lefelau incwm, demograffeg, y galw am wasanaethau yn y dyfodol a chostau cyflenwi'r wasanaethau wedi eu modelu a'i seilio ar ragolygon rhesymol.

Mae'r awdurdod yn deall ei ffynonellau incwm a'r risgiau sy'n deillio ohonynt, ac wedi adolygu ei ymagwedd at ffioedd a chodi tâl, er mwyn sicrhau gwerth am arian.

Mae'r prosesau cynllunio ariannol a chorfforaethol wedi eu hintegreiddio a'u cysylltu â'r trefniadau rheoli risgiau, ac yn ymgorffori cynllunio strategol ar gyfer adnoddau eraill, gan gynnwys y rhaglen gyfalaf a chynllunio gweithlu.

Mae'r awdurdod yn defnyddio modelu ariannol i asesu'r effeithiau tebygol ar gynlluniau ariannol a'r arbedion a fydd yn ofynnol mewn gwahanol senarios, ac er mwyn sicrhau na ddefnyddir datrysiadau byrdymor ar draul cynaliadwyedd hirdymor.

Mae'r awdurdod yn modelu'r ffactorau allweddol sy'n sbarduno gwariant (er enghraifft newidiadau mewn poblogaeth a'r galw am wasanaethau), ffynonellau incwm (er enghraifft, y rhagolygon incwm a grantiau'r llywodraeth), yr effaith ar refeniw o ganlyniad i'r gofynion cyfalaf ac adnoddau a balansau.

Mae'r awdurdod yn gweithredu ar y lefel o gronfeydd wrth gefn a balansau (gan gynnwys y cronfeydd clustnodedig a balans y gronfa gyffredinol) a gymeradwywyd gan yr aelodau ac sy'n briodol ar gyfer y risgiau strategol, gweithredol ac ariannol a wynebir gan yr awdurdod.

Pan nad yw'r awdurdod ar y lefel a dargedir ar gyfer balansau, mae camau gweithredu wedi eu cynllunio i sicrhau y cyrhaeddir y lefel honno, gan gymryd i ystyriaeth unrhyw risgiau cysylltiedig i sefyllfa ariannol y sefydliad a'i allu i gyflenwi ei flaenoriaethau.

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## Nodweddion allweddol rheolaethau ariannol da

Mae gan yr awdurdod bolisi rheoli cyllideb addas ac effeithiol, sy'n nodi'n eglur y rolau, y cyfrifoldebau a'r atebolrwydd. Mae'r cynllun dirprwyo yn eglur, a phrosesau wedi eu pennu ar gyfer rheoli tanwario a gorwario cyllidebol.

Mae'r monitro a'r rhagolygu ariannol yn addas i'w diben, yn seiliedig ar groniadau ac yn gymorth i sicrhau cysylltiad eglur rhwng y gyllideb, y rhagolygon o fewn y flwyddyn a'r sefyllfa ar ddiwedd y flwyddyn.

Mae'r awdurdod yn dadansoddi ac allosod tueddiadau perthnasol ac yn ystyried eu heffaith ar yr alldro terfynol a ddisgwylir.

Mae'r awdurdod yn gweithredu'n brydlon i ymateb i unrhyw bwysau ar y gyllideb, er enghraifft drwy gymryd camau i gywiro unrhyw amrywiadau anffafriol, neu drwy ailystyried y blaenoriaethau corfforaethol.

Mae hanes da i'r awdurdod yn y cyfnod diweddar, o ran gweithredu o fewn ei gyllideb heb orwario yn arwyddocaol.

Mae'r awdurdod wedi cytuno ar bolisi eglur ar ddefnyddio ei gronfeydd wrth gefn. Mae isafswm lefel balans y 'gronfa gyffredinol' wrth gefn wedi ei bennu a'i gyfiawnhau yn eglur. Mae rhesymeg eglur sy'n esbonio unrhyw drosglwyddiadau allan o'r cronfeydd wrth gefn, neu rhyngddynt. Mae protocolau eglur sy'n esbonio sut a pha bryd y dylid defnyddio pob un o'r cronfeydd wrth gefn. Ategir y penderfyniadau ynglŷn â chronfeydd wrth gefn gan asesiad cynhwysfawr o'r risgiau a'r perfformiad cyfredol.

Mae'r polisi ar gronfeydd wrth gefn wedi ei gytuno gan yr aelodau ac yn ddarostyngedig i graffu.

Mae gan yr awdurdod bolisi eglur ar gynhyrchu incwm/codi tâl. Cedwir cofrestr o'r ffioedd a godir ledled y gwasanaethau, er mwyn helpu'r awdurdod i'w rheoli gyda chysondeb. Mae gan yr awdurdod ganllawiau corfforaethol ar sut i weithredu consesiynau. Adolygir y ffioedd a diwedderir y polisi yn rheolaidd.

Mae'r awdurdod yn pennu ac yn monitro targedau heriol ar gyfer casglu incwm o'r categorïau perthnasol a chasglu ôl-ddyledion ar sail eu proffil oedran. Os yw'n ymddangos na chyrhaeddir y targedau, cymerir camau unioni priodol mewn da bryd yn ystod y flwyddyn er mwyn eu cyrraedd.

Nid yw'r awdurdod yn ysgrifennu ymaith ddyledion arwyddocaol, ar y sail na ellir eu casglu.

Mae'r awdurdod yn monitro ei gymarebau ariannol allweddol, yn eu meincnodi gyferbyn â chyrrff cyffelyb ac yn gweithredu arnynt fel y bo'n briodol.

Mae'r datganiad llywodraethu blynyddol yn rhoi adlewyrchiad cywir o'r awdurdod.



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## Nodweddion allweddol llywodraethu ariannol da

Mae'r tîm arweinyddol yn deall yn eglur yr heriau a'r risgiau sylweddol i reolaeth ariannol y sefydliad a'r modd y maent yn newid yn gyflym, ac yn cymryd camau priodol i sicrhau sefyllfa ariannol sefydlog.

Mae'r prif swyddog ariannol yn aelod allweddol o'r tîm arweinyddol ac yn cymryd rhan egnïol yn yr holl benderfyniadau busnes, ac mewn hyrwyddo a chyflenwi rheolaeth ariannol dda.

Mae'r tîm arweinyddol yn meithrin amgylchedd o ddealltwriaeth dda lle mae'r rhagdybiaethau a'r perfformiad ariannol yn cael eu herio'n rheolaidd, a diwylliant o dryloywder ynghylch y sefyllfa ariannol.

Mae'r tîm arweinyddol yn ystyried y sgiliau ariannol sy'n ofynnol ar gyfer gwahanol haenau o reolwyr a staff ledled y sefydliad, ac yn gweithredu'n egnïol i ddatblygu llythrennedd a sgiliau ariannol.

Mae'r tîm arweinyddol yn ymgymryd â chraffu a herio adeiladol ynghylch materion ariannol er mwyn sicrhau bod y trefniadau'n parhau'n gadarn ac addas i'w diben.

Cyflwynir adroddiadau rheolaidd a thryloyw i'r aelodau. Mae'r adroddiadau yn cynnwys manylion am gynllunio gweithredu a dadansoddi amrywiol.

Mae'r aelodau yn craffu ar y perfformiad ariannol ac yn ei herio'n effeithiol, gan ddal y swyddogion yn atebol.

Mae gan yr awdurdod bwyllgor archwilio gwrthrychol a gwybodus sy'n darparu her effeithiol ledled yr awdurdod a sicrwydd ynglŷn â'r trefniadau ar gyfer rheoli risg, cynnal rheolaethau mewnol effeithiol ac adrodd ar y perfformiad ariannol ac arall.

Rhoddir sylw i argymhellion gan archwilwyr mewnol ac allanol mewn modd effeithiol a phrydlon.

Ymgysylltir yn effeithiol â'r rhanddeiliaid ar faterion sy'n ymwneud â'r gyllideb, gan gynnwys drwy ymgynghori â'r cyhoedd.

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<b>Adroddiad i'r:</b>	Pwyllgor Llywodraethu Corfforaethol
<b>Dyddiad y Cyfarfod:</b>	23 Mawrth 2016
<b>Aelod / Swyddog Arweiniol:</b>	Julian Thompson-Hill - Aelod Arweiniol Cyllid a Pherfformiad Alan Smith - Pennaeth Gwella Busnes a Moderneiddio
<b>Awdur yr Adroddiad:</b>	Alan Smith
<b>Teitl:</b>	Rheoli Risg ar gyfer Deddf Llesiant Cenedlaethau'r Dyfodol

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

Mae'r adroddiad yn archwilio'r newidiadau sy'n ofynnol yn y ffordd rydym yn rheoli risg yn y Cyngor.

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

Er mwyn cydymffurfio â'r Deddf Llesiant Cenedlaethau'r Dyfodol mae angen i'r Cyngor adolygu'r ffordd y mae'n rheoli risg. Mae'r adroddiad hwn yn archwilio rhai o'r materion mae'r newid hwn yn eu codi ar gyfer y Cyngor, ac yn ystyried ei effaith bosibl ar y Gofrestr Risg Gorfforaethol.

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

Nid oes unrhyw argymhellion. Mae'r adroddiad hwn er gwybodaeth a thrafodaeth.

## 4. **Manylion yr adroddiad**

Mae Ddeddf Llesiant Cenedlaethau'r Dyfodol yn cynnwys newidiadau pellgyrhaeddol i'r ffordd y mae'n ofynnol i'r Cyngor gynnal ei fusnes. Er enghraifft, bydd angen iddo yn y dyfodol ddangos sut y mae'n cyfrannu at y saith nod trwy gyhoeddi amcanion Lles blynyddol. Yn fwy sylfaenol mae'r disgwyliad y bydd y Cyngor yn newid y ffordd y mae'n gwneud penderfyniadau trwy gymryd i ystyriaeth y pum Egwyddor Datblygu Cynaliadwy: Hirdymor; Atal; Integreiddio, Cydweithredu, Cynnwys.

Mae'r cyntaf o'r rhain - hirdymor - yn creu her arbennig ar gyfer rheoli risg. O dan delerau'r Ddeddf, mae hirdymor yn golygu tua 35 mlynedd neu fwy. Er bod gennym system gadarn o reoli risg gorfforaethol ar waith yn y Cyngor, mewn termau ymarferol, mae hyn yn gweithio i gorwel tymor byr o 2 i 3 blynedd, neu o leiaf, nid yn hwy na hyd 5 mlynedd y Cynllun Corfforaethol, felly er mwyn asesu risgiau tymor hir bydd yn cymryd ymagwedd newydd.

Gall risgiau yn fras gael eu rhannu yn dymor byr 'gweithredol' a thymor hir 'strategol'. Bydd rhagolwg risg tymor byr yn dal i fod yn ofynnol lle mae angen rheoli'r gwaith o gyflawni cynlluniau, y Cynllun Corfforaethol er enghraifft. Mae'r rhain o reidrwydd yn y tymor byr ac yn ymwneud â set hysbys o amcanion a gweithgareddau. Bydd ein dulliau rheoli risg presennol yn parhau i fod yn effeithiol yma.

Fodd bynnag, mae risgiau strategol megis y rhai a ragwelir gan y Ddeddf, nid yn unig yn hirdymor, ond yn wir yn 'risgiau cymunedol' a rennir gan y boblogaeth yn gyffredinol. Mae angen i risgiau o ordewdra, poblogaeth sy'n heneiddio neu newid hinsawdd, er enghraifft gael eu rheoli gyda'i gilydd. Nid ydynt o fewn rheolaeth y Cyngor, neu hyd yn oed y Sector Cyhoeddus yn gyffredinol; bydd y gymuned yn rhan o'r ateb, yn ogystal â rhan o'r broblem, a dyna pam y pwysigrwydd a roddir ar ymgysylltu yn Ddeddf Llesiant Cenedlaethau'r Dyfodol. Mae ymgysylltu yn yr ystyr hwn yn golygu llawer mwy na dim ond gofyn i bobl am eu barn, mae'n ymwneud â'u cael i dderbyn perchnogaeth risg. Bydd partneriaethau strategol yn rhan o'r darlun hwn hefyd a bydd rhaid iddynt hefyd fabwysiadu model cyfunol o berchnogaeth risg.

Mae risgiau tymor hir strategol yn gymhleth i'w deall ac i'w rheoli - bydd angen parodrwydd i adolygu penderfyniadau polisi yng ngoleuni newidiadau o ran tystiolaeth. Efallai mai nid yr ateb iawn yn awr, fydd yr ateb cywir yn y dyfodol. Felly bydd canolbwyntio ar y risgiau i gyflawni canlyniadau dymunol yn galluogi proses o addasu mewnbynnau ac allbynnau yn wyneb amgylchiadau sy'n newid.

Bydd rheoli risgiau strategol hirdymor angen rhai ffyrdd newydd o wneud pethau, gan fod tymor hwy yn anochel yn golygu mwy o gymhlethdod ac ansicrwydd. I ddiffinio'r rhain ymhellach:

- Mae 'cymhlethdod' yn yr ystyr hwn yn cynnwys dau neu mwy o ddewisiadau dyrys a lle y gall yr ateb groesi disgyblaethau;
- Mae 'ansicrwydd' yn golygu'r anallu i ragweld yn union beth fydd yn digwydd ac y bydd yna bethau annisgwyl.
- Mae 'risg' yn ymwneud â canlyniadau hysbys ar gyfer digwyddiad penodol, y gellir neilltuo tebygolrwydd iddynt. Fel arfer mae gan y penderfynwr ddata hanesyddol i amcangyfrif y tebygolrwydd hynny arnynt

Fodd bynnag, yn achos risg strategol tymor hir, lle ceir cryn ansicrwydd, mae'r canlyniadau yn rhy ansicr i fod â thebygolrwydd. Oherwydd nad oes gan y penderfynwr ddata hanesyddol neu ddata hanesyddol cyfyngedig iawn ar gael i amcangyfrif tebygolrwydd, mae'n ofynnol dyfalu ddeallus yn lle hynny.

Bydd ymdrin ag ansicrwydd sy'n gysylltiedig â'r broses hon yn gofyn am y defnydd o 'ystod' o bosibiliadau o fewn goddefiannau y cytunwyd arnynt. Er enghraifft, efallai y byddwn yn rhagweld y bydd cyfran y bobl sy'n ordew yn y flwyddyn 2025 yn amrywio o 10% i 45% o'r boblogaeth yn seiliedig ar wybodaeth duedd bresennol. Dylai unrhyw liniaru neu reolaethau yr ydym yn bwriadu eu rhoi ar waith i reoli'r risg hon gael eu profi ar gyfer effeithiolrwydd ar draws yr ystod yr ydym yn meddwl sy'n bosibl. Felly, efallai y bydd cynllunio i sefydlu cynghorydd arbenigol ar ordewdra ym mhob meddygfa yn ddefnyddiol yn y pen 10% i'r sbectrwm, ond byddai yn annigonol i ddelio â sefyllfa lle mae 45% o'r boblogaeth yn ordew. Byddai angen mesurau eraill.

Felly, mae camau lliniaru ar gyfer y risgiau cymhleth hyn yn debygol o gynnwys ystod o opsiynau i gyd-fynd â'r ystod o ganlyniadau posibl. Bydd y meddwl hwn yn cael ei gefnogi gan gynllunio senarios, lle mae posibiliadau ar draws amrywiaeth o ffactorau cyd-ddibynnol yn cael eu modelu. Yn achos y risg gordewdra a ddefnyddir uchod, mae llawer o bethau a allai ddylanwadu ar y duedd, er enghraifft, gallai gosod 'treth

siwgr' leihau'r faint o bobl sy'n yfed diodydd llawn siwgr afiach. Fel arall (neu yn ogystal) gallai cau cyfleusterau hamdden wneud ymarfer corff yn fwy anodd. Byddai cynllunio senarios yn ceisio nodi'r ystod hon o 'fydoedd' posibl yn y dyfodol ac ein helpu i feddwl sut i reoli'r risgiau y maent yn ymddangos eu bod yn eu cyflwyno.

Yn ymhlyg yn y Ddeddf newydd yw y dylai **pob** proses penderfyniadau gael ei hamodi gan y ffrâm amser sy'n cael ei effeithio. A yw penderfyniad yn effeithio ar yr wythnosau nesaf (e.e. dyddiad cyfarfod), y 10 mlynedd nesaf (e.e. ansawdd cegin newydd mewn Tŷ Cyngor), yr ugain mlynedd nesaf (e.e. cyflawniad arholiadau ysgolion) neu 35 mlynedd (e.e. tref newydd, fel Bodelwyddan). Mae angen i'r pwysau a'r ystyriaeth a roddwn i risgiau sy'n gysylltiedig â phenderfyniadau adlewyrchu eu hamserlen effaith. Mae disgrifio risgiau fel pethau a fydd yn effeithio ar ein Plant neu ein Hwyrion a Hwyrresau yn ffordd effeithiol i feddwl am y peth.

Gallwn fod yn hyderus bod ein proses risg gweithredol gyfredol yn addas at y diben; y dasg mwy o faint yn awr yw dechrau datblygu'r offer a'r technegau a fydd yn ein helpu i fodelu'r dyfodol yn well nag yr ydym yn ei wneud yn awr. Fel Cyngor, rydym yn gweithio gydag Awdurdodau partner i ddatblygu dull o asesu effaith a fydd yn helpu gyda'r meddylfryd hwn. Rydym hefyd yn treialu gwaith gwydnwch yn y gymuned y bwriedir iddo hybu meddwl hirdymor ac ymgysylltiad adeiladol ar broblemau a rennir (Pobl i Bobl yn Llangollen). Bydd gwaith pellach yn datblygu wrth i ni ddechrau defnyddio'r 5 Egwyddor Datblygu Cynaliadwy.

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

Nid oes angen penderfyniad yma, ond bwriad yr adroddiad yw cefnogi gwaith y pwyllgor o ran sicrhau bod llywodraethu risg y Cyngor yn effeithiol ac yn cydymffurfio â deddfwriaeth.

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

Nid oes unrhyw gostau uniongyrchol wedi eu nodi ar gyfer unrhyw Wasanaeth. Fodd bynnag, bydd y gofyniad i newid y ffordd rydym yn meddwl am risg yn effeithio ar yr holl Wasanaethau.

**7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb (AoEaG) a gynhaliwyd ar y penderfyniad? Dylai'r templed AoEaG wedi'i lenwi gael ei atodi fel atodiad i'r adroddiad.**

Bod gan yr adroddiad ddim goblygiadau o ran Effaith ar Gydraddoldeb.

**8. Pa ymgynghoriadau a gynhaliwyd gyda'r Pwyllgorau Archwilio ac eraill?**  
*Amh.*

**9. Datganiad y Prif Swyddog Cyllid**  
Dim angen.

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

Mae risg i enw da a risg rheoleiddiol ar gyfer y Cyngor os byddwn yn methu â bodloni gofynion Deddf Llesiant Cenedlaethau'r Dyfodol.

11. **Pŵer i wneud y Penderfyniad**  
*Nid oes angen penderfyniad.*

Well-Being of Future Generations Act Risk  
Management  
23 03 2016

Equality Impact Assessment

# Well-Being of Future Generations Act Risk Management>

**Contact:** Alan Smith, Business Improvement & Modernisation>

**Updated:** <08/03/2016>

## 1. What type of proposal / decision is being assessed?

A new procedure

## 2. What is the purpose of this proposal / decision, and what change (to staff or the community) will occur as a result of its implementation?

<The purpose of this proposal is to improve the way the Council is able to manage long term strategic risk so that it can comply with the requirements of the WBFG ACT>

## 3. Does this proposal / decision require an equality impact assessment? If no, please explain why.

*Please note: if the proposal will have an impact on people (staff or the community) then an equality impact assessment **must** be undertaken*

No

The proposal is for discussion purposes only, and is to help the Corporate Governance Committee understand how the Council will need to develop its processes to comply with the WBFG Act.>

## 4. Please provide a summary of the steps taken, and the information used, to carry out this assessment, including any engagement undertaken

*(Please refer to section 1 in the toolkit for guidance)*

<Type here>

## 5. Will this proposal / decision have a positive impact on any of the protected characteristics (age; disability; gender-reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; and sexual orientation)?



(Please refer to section 1 in the toolkit for a description of the protected characteristics)

<Please summarise any likely positive impact and identify which protected characteristics will benefit>

**6. Will this proposal / decision have a disproportionate negative impact on any of the protected characteristics (age; disability; gender-reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; and sexual orientation)?**

<Please summarise any disproportionate negative impact and identify which protected characteristics will be affected>

**7. Has the proposal / decision been amended to eliminate or reduce any potential disproportionate negative impact? If no, please explain why.**

<Please Select>	<If yes, please provide detail>
-----------------	---------------------------------

**8. Have you identified any further actions to address and / or monitor any potential negative impact(s)?**

<Please Select>	<If yes please complete the table below. If no, please explain here>
-----------------	----------------------------------------------------------------------

Action(s)	Owner	By when?
<Please describe>	<Enter Name>	<DD.MM.YY>
<Please describe>	<Enter Name>	<DD.MM.YY>
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**9. Declaration**

Every reasonable effort has been made to eliminate or reduce any potential disproportionate impact on people sharing protected characteristics. The actual impact of the proposal / decision will be reviewed at the appropriate stage.

Review Date:	<08/03/2016>
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Name of Lead Officer for Equality Impact Assessment	Date
Alan Smith	<08/03/2016>

**Please note you will be required to publish the outcome of the equality impact assessment if you identify a substantial likely impact.**

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<b>Adroddiad i'r:</b>	Pwyllgor Llywodraethu Corfforaethol
<b>Dyddiad y Cyfarfod:</b>	23 Mawrth 2016
<b>Aelod / Swyddog Arweiniol:</b>	Ivan Butler - Pennaeth Archwilio Mewnol
<b>Awdur yr Adroddiad:</b>	Ivan Butler - Pennaeth Archwilio Mewnol
<b>Teitl:</b>	<b>Diweddariad Rheoli Fflyd Corfforaethol</b>

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

Mae'r adroddiad hwn yn rhoi'r wybodaeth ddiweddaraf am y cynnydd wrth weithredu'r cynllun gweithredu sy'n cyd-fynd gyda'r adroddiad Archwilio Mewnol ar Reoli Fflyd Corfforaethol ym mis Hydref 2015.

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

Mae'r adroddiad hwn yn darparu gwybodaeth ar sut mae'r Cyngor yn gweithredu gwelliannau mewn rheoli fflyd ers cyhoeddi'r adroddiad Archwilio Mewnol yn 2015. Rhoddodd yr adroddiad archwilio 'Sicrwydd Isel', felly gofynnodd y Pwyllgor Llywodraethu Corfforaethol am adroddiad cynnydd i sicrhau bod y materion yn cael sylw.

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

Bod y Pwyllgor yn adolygu cynnydd a phenderfynu a oes angen adroddiad cynnydd pellach.

**4. Manylion yr Adroddiad**

Atodiad 1 yw'r cynllun gweithredu dilynol Archwilio Mewnol, sy'n dangos bod cynnydd da yn cael ei wneud gyda gweithredu'r materion a'r risgiau a nodwyd gan Archwilio Mewnol. Gan mai dim ond archwiliad dilynol interim oedd hwn, byddwn yn parhau i fonitro cynnydd a byddwn yn cyhoeddi adroddiad dilynol ffurfiol tro nesaf gyda sgôr sicrwydd newydd.

Er bod rhai camau gweithredu sy'n weddill yn dal i fod, mae'r prif faterion eisoes wedi cael sylw, megis datblygu Polisi Cludiant newydd y mae angen ei gymeradwyo a'i gyhoeddi bellach. Mae materion iechyd a diogelwch hefyd wedi cael sylw trwy wella gweithdrefnau sefydlu, adolygu adrodd am ddigwyddiadau a gwella prosesau trwyddedau gyrwyr.

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

Amherthnasol - Nid oes angen gwneud penderfyniad ynglŷn â'r adroddiad hwn.

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

Amherthnasol - Nid oes angen gwneud penderfyniad ynglŷn â'r adroddiad hwn.

**7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb (AEC) a gynhaliwyd ar y penderfyniad? Dylai fod templed o'r Asesiad o Effaith ar Gydraddoldeb wedi ei lenwi a'i atodi i'r adroddiad.**

Amherthnasol - Nid oes angen gwneud penderfyniad ynglŷn â'r adroddiad hwn.

- 8. Pa ymgynghoriadau a gynhaliwyd gyda'r Pwyllgorau Archwilio ac eraill?**  
Amherthnasol - Nid oes angen gwneud penderfyniad ynglŷn â'r adroddiad hwn.
- 9. Datganiad y Prif Swyddog Cyllid**  
Amherthnasol - Nid oes angen gwneud penderfyniad ynglŷn â'r adroddiad hwn.
- 10. Pa risgiau sydd ac a oes unrhyw beth y gallwn ei wneud i'w lleihau?**  
Amherthnasol - Nid oes angen gwneud penderfyniad ynglŷn â'r adroddiad hwn.
- 11. Pŵer i wneud y Penderfyniad**  
Amherthnasol - Nid oes angen gwneud penderfyniad ynglŷn â'r adroddiad hwn.

# Action Plan

**Audit Follow-up Review of:** Corporate Fleet Management

**Date:** March 2016

**Action Plan Contacts:**

Jim Espley – Waste & Transport Manager

Chris Brown – Fleet Maintenance Manager

Jason Ballard – Corporate Road Risk Advisor

Corporate Risk/Issue Severity Key	
	<b>Critical</b> – Significant CET and Cabinet intervention
	<b>Major</b> – intervention by SLT and/or CET with Cabinet involvement
	<b>Moderate</b> – Containable at service level. Senior management and SLT may need to be kept informed

Risk/Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
1. Tudalen 93	The Transport Policy is out of date and was removed from the intranet for this reason. Without effective communication of each driver’s responsibility and acceptable use of Council vehicles, there is a risk that non-compliance is not taken seriously. Communication is needed at all levels of the organisation, supported by the Senior Leadership Team (SLT) to ensure that it is read and applied by all employees.	The Waste & Transport Manager will present the revised Transport Policy at a SLT meeting to promote staff awareness and get senior management buy-in. <b>Waste &amp; Transport Manager – December 2015</b>	<b>In progress</b> The review of the Transport Policy is now complete and the Waste and Transport Manager will request for it to be included on the next SLT meeting agenda. This will be supplemented with a one page summary for SLT to be made aware of key changes.  There are also plans for separate Drivers Handbook for drivers to reference to key matters.  <b>Revised date April 2016</b>	Transport Policy to be sent to SLT for agreement along with a summary of key changes.  Once agreed, roll out to all services and promote awareness with drivers of Council vehicles.

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
Tudalen 94	<p>2. Ineffective identification of vehicles reaching the end of their economic life can lead to unnecessary costs e.g. extra maintenance work needed and leasing to replace vehicles that are no longer serviceable.</p>	<p>Lists of vehicles will be reviewed at Fleet &amp; Service Review meetings to identify vehicles that are reaching an end of their economic life. An assessment on the continued use or replacement will be identified and recorded.</p> <p>(Meetings with Street Scene, Building Services, Street Lighting and Housing Services have taken place, with Waste Services, Countryside Services and Social Services left to do).</p> <p>Service users will be trained on how to interpret and use the monthly management information report, which will help them to understand which vehicles are no longer economical to maintain.</p> <p><b>Waste &amp; Transport Manager / Fleet Performance Manager – January 2016</b></p>	<p><b>In progress</b> Service review meetings have been held with the main service users and the Waste &amp; Transport Manager has devised a schedule for other service users.</p> <p>At these meetings, the Waste &amp; Transport Manager will go through the monthly management information report and, if needed, provide support to service managers on its use and interpretation to identify vehicles that are costly to maintain so that they can plan for their replacement where relevant.</p> <p><b>Revised date April 2016</b></p>	<p>Service review meetings to be held with all service user representatives and key actions from the meeting captured to ensure that they are progressed.</p>
	<p>Although it has improved, communication between Fleet Services and service users (and vice versa) is causing avoidable service downtime. Fleet Services has recently started to meet key service user representatives to discuss performance and recurring issues. Periodic meetings should be arranged with all fleet user services, with a set agenda and a record kept of the agreed actions for both parties.</p>	<p>Fleet &amp; Service Review meetings are scheduled, a standard agenda is defined (although additional agenda items can be added), and minutes are now formally recorded.</p> <p><b>Waste &amp; Transport Manager / Fleet Performance Manager – December 2015</b></p>	<p><b>In progress</b> Some service review meetings have been held with key service user representatives and a schedule of future service review meetings has been set to cover all service users.</p> <p><b>Revised date April 2016</b></p>	<p>Carry out the schedule of forthcoming meetings with all service user representatives and capture key actions to ensure their implementation can be reviewed at future meetings</p>

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
4.	Few formal agreements are in place with Fleet Services' external customers to protect its cash flow and contractual position by stipulating a cooling off period for ending a maintenance arrangement.	A trigger of £15,000 will be introduced, whereby when an external customer's work exceeds this defined value, a service level agreement will be issued (to include provision for 30-day notice of service break). <b>Fleet Performance Manager - December 2015</b>	<b>No progress to date</b> The Waste & Transport Manager, in discussion with Finance, to set up a mechanism for notifying Fleet Services when a supplier was nearing the threshold.  The Principal Finance Officer confirmed that they would not have the necessary information to identify which external customer was nearing the threshold.  <b>Revised date April 2016</b>	Fleet Services needs to set up a mechanism to identify when services to external customers hit the agreed threshold, so that a service level agreement can be arranged.
5.  Tudalen 95	Fleet Services has limited policies and procedures in place to guide consistent practices, support business continuity, and health and safety or fraud investigation. This includes, but is not limited to: <ul style="list-style-type: none"> <li>• guidance for new workshop employees; and</li> <li>• disposal of vehicles i.e. redeployment, available methods for disposal, treatment of proceeds from sales, and capture the reason and approval for the disposal.</li> </ul>	Current policies and procedures in place include: <ul style="list-style-type: none"> <li>• Health and safety - risk assessments, safe working procedures are in place.</li> <li>• Toolbox talks are regularly provided to staff (and recorded).</li> <li>• New employees are inducted via use of the corporate induction form.</li> </ul> This will be supplemented by: <ul style="list-style-type: none"> <li>• As part of the induction process, new employees will be required to read health and safety procedures and sign to evidence this. This will incorporate emergency procedures, accident reporting and first aid.</li> <li>• Disposal of vehicles will be incorporated into the Transport Policy (see Risk/Issue 1).</li> </ul> <b>Waste &amp; Transport Manager / Fleet Performance Manager / Fleet Maintenance Manager - October 2015</b>	<b>Complete</b> The Corporate Induction Pack is used along with site specific guidance that has been developed.  A HSE inspection (December 2015) of the Fleet Depot advised Fleet Services that new starters should be given the necessary Safe Working Procedures to read and then conduct a test to evaluate their understanding to make sure is it sufficient. This will be applied to future new starters, and a record kept.  New HGV fitter started in February 2016, so scope to check that records in place as described.  Disposal Procedures are included in the recently revised Transport Policy.	

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
6.	The Fleetmaster system is a legacy system with limited vendor support and its reporting function is weak. There is an opportunity to streamline the workshop's paper-heavy processes and reduce non-productive time through using a more modern fleet management system.	A business case for a new system will be developed (ICT to be part of any subsequent procurement). Funding streams e.g. Modernisation Board will be investigated to cover the purchase cost. <b>Waste &amp; Transport Manager / Fleet Performance Manager / ICT - April 2016</b>	<b>Not yet due for completion</b> Fleet Services is in discussion with its ICT Business Partner (Rob Douglass) and developing specification for the replacement software.  All neighbouring Councils use the same specialist software (i.e. Tranman) and so options and costs are currently being investigated.	
		If agreed, a new fleet management system will be implemented to replace the existing Fleetmaster system. <b>Waste &amp; Transport Manager / Fleet Performance Manager / ICT - April 2017</b>	<b>Not yet due for completion</b>	
Tudalen 96	Although two thirds of the employees that drive a Council vehicle have completed a form (D796) allowing Fleet Services to check their driving licence validity, there is no evidence that managers check driver licences as	As per Risk/Issue 1, the Transport Policy will be updated to clarify roles and responsibilities for carrying out driver licence checks. <b>Waste &amp; Transport Manager - December 2015</b>	<b>Complete</b> Transport Policy & Procedures have been updated to include this requirement. See Risk Issue 1 for further details.	Link to Risk/Issue 1. Once the Transport Policy obtains all necessary approval, it needs to be communicated to all relevant users.



Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
Tudalen 97	<p>part of the recruitment and selection process for a post that involves driving. This is necessary to show that the Council only employs individuals who are competent to carry out their roles.</p>	<p>Online driving licence checks will be introduced as part of the recruitment process. All new members of staff will be asked to complete the D796 form at the time of appointment i.e. when other checks are carried out on work references and eligibility to work in the UK.</p> <p><b>Waste &amp; Transport Manager/Fleet Performance Manager / Head of Legal, HR &amp; Democratic Services – In place (HR process introduced)</b></p>	<p><b>In progress</b></p> <p>HR has a new process whereby it issues forms to successful candidates (positions that require driving a Council vehicle) as part of the recruitment process. Once returned, HR forwards the completed form to Fleet Services.</p> <p>In November 2015, Fleet Services issued the D796 form to all employees who drive a Council vehicle and a majority have returned the completed form (1050 employees approx. 90%). Gaps are mostly Social Services and Education staff that drive Council vehicles.</p> <p>HR has asked Fleet Services to carry out checks on the remainder of Council employees (i.e. those that use their own car on Council business only), whereby HR issues and collect the forms and forwards to Fleet Services for processing.</p> <p><b>Revised date April 2016</b></p>	<p>It is clear that the new process is in place and working; however, we will follow up to make sure that all outstanding D796 consent forms are effectively pursued so that all Council fleet drivers can be monitored.</p>

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
Tudalen 98	<p>8. Details of incidents and near misses captured in insurance claims are not always reviewed to prevent recurrence. This would help the Council to take action to reduce the risk of such incidents recurring and safeguard the public and employees from potential harm. This issue was raised in our previous audit 2010/11.</p>	<p>As per Risk/Issue 1, the Transport Policy will be updated to include the requirement for drivers of corporate vehicles to report incidents in such a way that it will trigger a review and remedial action where necessary.  <b>Waste &amp; Transport Manager - December 2015</b></p>	<p><b>Complete</b>  The Transport Policy has been updated with details on what to do in the event of an accident i.e. complete an incident form which goes to the Corporate Road Risk Advisor and the Insurance &amp; Risk Manager.   It also highlights the need to update the Incident Management Database which prompts a driver performance review by the Corporate Road Risk Advisor to address any poor driving practices.</p>	<p>Link to Risk/ Issue 1. Once approved, the Policy will need to be circulated to raise awareness of all relevant officers.</p>
		<p>Employees and line managers will be reminded that the Incident Management Database (on the intranet) should be completed following an incident involving a Council vehicle. The accident management procedure will be set out at each Fleet &amp; Service Review meeting.  <b>Waste &amp; Transport Manager / Services - In place</b></p>	<p><b>Complete</b>  As above, a prompt is now included in the Transport Policy with a link to the Incident Management Database which is available on the intranet.   Service Review Meetings have been scheduled and this will form part of the agenda for the meeting.</p>	
		<p>The Corporate Road Risk Advisor will review insurance claim forms relating to road traffic incidents to ensure that all are captured on the Incident Management Database. If any are missed, Health and Safety will escalate with the relevant line manager and, if it is a recurring problem, the Head of Service.  <b>Corporate Road Risk Advisor - October 2015</b></p>	<p><b>Complete</b>  The Corporate Road Risk Advisor confirmed that he gets the information through the Incident Management Database and puts into action any assessments that need doing, mainly through the respective managers.</p>	

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
9.	Council vehicles over 12 years of age are not being maintained in line with the VOSA Guide to Maintaining Roadworthiness. This states that vehicles over 12 years of age should have safety checks every 6 weeks, as they are more prone to defects. The Council must notify the Traffic Commissioner if maintenance is done less often, giving the reason.	The Council has spoken with the Traffic Commissioner regarding this point and he is satisfied with the inspection frequency regime currently in place (given the Council's excellent maintenance procedures and records). <b>Fleet Performance Manager – Complete</b>	<b>Complete</b> Verbal confirmation from the Traffic Commissioner that he is satisfied with the Council's current arrangements.	
10.  Tudalen 99	Fuel management costs recharged to services are not an accurate reflection of the actual costs.	There is a fuel management on-cost of 6%, which does not go to Fleet, it goes to stores. The 6% charge for stores is excessive. A 2% on-cost (1% to fleet, 1% to stores) would be fairer. This will be discussed with Head of Street Scene (who covers Stores). <b>Waste &amp; Transport Manager/ Head of Street Scene/ Chief Finance Officer – November 2015</b>	<b>No further action intended</b> Street Scene Manager informally agreed.  The Waste & Transport Manager contacted the Principal Finance & Assets Officer to revise the current method used. A decision was taken to keep the fuel 'oncost' at 6% rather than change it. The 'oncost' only applies to bunkered fuel and it is Street Scene and Waste which are the main users of this. As the 'oncosts' go to stores, if this was taken away, it would just be pushing money round in circles as Street Scene and Waste would have to fund the 6% because stores runs the depots for the Council.	

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
Tudalen 100	<p>The Council spends nearly £1m a year on fuel, yet there is no campaign to promote efficient use e.g. through altering driver style, inflating tyres correctly. Although the information is available through the tracker system and fuel reports, these are not currently sufficient to take effective action to reduce fuel use.</p>	<p>An updated fuel management procedure will be implemented to include:</p> <ul style="list-style-type: none"> <li>• the statement that fuel cards are to be used for business purposes only; and</li> <li>• a requirement to enter accurate odometer readings. Members of staff will have to read and sign the updated issue form before a fuel card or tracker fob is handed over.</li> </ul> <p><b>Fleet Performance Manager – In place</b></p>	<p><b>In progress</b></p> <p>The Transport Policy has been updated to include the requirement for drivers to input accurate odometer readings when collecting fuel to allow accurate MPG readings.</p> <p>Fuel Card Acceptance Forms include a requirement for drivers to enter accurate odometer readings when re-fuelling to allow monitoring of fuel efficiency.</p> <p>The Waste &amp; Transport Manager will emphasise to service users at Service Review Meetings to review MPG data available in their Monthly Management Reports and encourage them to reduce fuel use.</p> <p>Waste &amp; Fleet Services are currently reviewing whether more fuel efficient vehicles can be used e.g. supervisors using small cars instead of pickups, which are less fuel efficient and unnecessary for that journey. There is scope for other services to follow suit.</p>	<p>Link to Risk/Issue 3. Remind service users at Service Review Meetings about the availability of fuel efficiency information within the monthly management reports.</p>
		<p>Investigate potential to introduce driver behaviour equipment in Council vehicles (Building Services and Street Scene) to highlight to drivers audibly when they are driving inefficiently.</p> <p><b>Waste &amp; Transport Manager/ Fleet Performance Manager – Initial assessment by December 2015.</b></p>	<p><b>Complete</b></p> <p>Waste &amp; Fleet Services have looked into this jointly with Building Services. A verbal response was received from Gwynedd County Council that savings achieved from piloting driver behaviour equipment matched costs to install and therefore justification to proceed is borderline, and less attractive now that fuel prices have declined considerably.</p>	

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed
		<p>Contact Gwynedd County Council Fleet Services to gain their feedback on the viability of the system.</p> <p><b>Waste &amp; Transport Manager/ Fleet Performance Manager – If viable, implement by March 2016</b></p>	<b>Complete</b> – See above	
12.	<p>No stock checks are carried out to ensure that fuel is accounted for and to aid detection of any loss, waste or theft.</p>	<p>Fleet Services will investigate the cost of installing a fuel tank gauge, which will provide:</p> <ul style="list-style-type: none"> <li>• accurate record of tank contents</li> <li>• accurate reading of fuel deliveries</li> <li>• warnings of any tank leakages</li> </ul> <p>If an electronic system is not deemed as financially viable, a manual system will be introduced and a stock check performed periodically.</p> <p><b>Fleet Performance Manager – Either electronic or manual system in place by December 2015</b></p>	<p><b>In progress</b></p> <p>The Fleet Performance Manager has investigated costs for electronic solutions.</p> <p>The Waste &amp; Fleet Manager prefers a manual system but this has not progressed.</p> <p><b>Revised date April 2016</b></p>	<p>Process for carrying out periodic manual stock check of bunkered fuel to be put in place.</p> <p>Internal Audit Note: Stock check needs to be carried out by an independent persons.</p>
13.	<p>Controls over fuel cards needs strengthening to reduce the Council's risk of fuel cards being misused. Fuel Card Acceptance forms should clearly state that fuel purchased using the fuel card is solely for business reasons.</p>	<p>As per Risk/Issue 11, a fuel management procedure will be implemented and all members of staff will be required to sign a declaration that they have read it and agree to its contents. This will be rolled out to new employees and existing employees when fuel cards are renewed.</p> <p><b>Fleet Performance Manager – In place</b></p>	<p><b>Complete</b></p> <p>The Fuel Card Acceptance Forms have been updated to make it clear that fuel cards are used for business reasons only.</p>	

Tudalen 101

Mae tudalen hwn yn fwiadol wag

**Adroddiad i:** Llywodraethu Corfforaethol  
**Dyddiad y Cyfarfod:** 23 Mawrth 2016  
**Aelod / Swyddog Arweiniol:** Y Cyngorydd Barbara Smith  
**Awdur yr Adroddiad:** Catrin Roberts / Andrea Malam  
**Teitl:** **Polisi Rhannu Pryderon**

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## 1. Am beth mae'r adroddiad yn sôn?

Mae'r Polisi Rhannu Pryderon wedi cael ei ddiwygio, ei ddiweddarau a'i adolygu yn unol â deddfwriaeth.

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

Ennill cytundeb Llywodraethu Corfforaethol i argymhell y polisi hwn i'r Cyngor i'w fabwysiadu.

## 3. Beth yw'r Argymhellion?

Bod Llywodraethu Corfforaethol yn argymhell y polisi uchod i'r Cyngor i'w gymeradwyo.

## 4. Manylion yr Adroddiad

### Polisi Rhannu Pryderon

Mae'r polisi wedi cael ei ddiweddarau a'i ailfformatio i gynnwys rolau a chyfrifoldebau cliriach a'r newidiadau deddfwriaethol. Daeth y Ddeddf Menter a Diwygio Rheoleiddio (2013) â nifer o newidiadau sy'n effeithio ar rannu pryderon. Y tri newid allweddol yw'r canlynol:

- a) Dim ond datgeliadau a wnaed 'er budd y cyhoedd' sy'n cael eu gwarchod. Erbyn hyn mae'n rhaid i weithwyr ddangos eu bod 'yn rhesymol gredu' bod y datgeliad maent yn ei wneud er 'lles y cyhoedd'. Cael gwared ar y gofyniad i ddatgeliadau gael eu gwneud yn 'ddidwyll' er mwyn eu diogelu.
- c) Gwneud cyflogwyr yn atebol am weithredoedd y gweithwyr (megis aflonyddu cydweithiwr sydd wedi codi pryder) a gwneud gweithwyr yn atebol yn bersonol.

Cyfeiriwch at y polisi a gynhwysir yn yr atodiad.

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

Bydd y Polisi Rhannu Pryderon yn cynorthwyo'r Blaenoriaethau Corfforaethol drwy helpu i foderneiddio'r cyngor drwy sicrhau bod rheolwyr a gweithwyr yn ymwybodol o'u rhwymedigaethau yn unol â deddfwriaeth ac arferion da.

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

Nid oes angen adnoddau ychwanegol, felly ni fydd unrhyw gostau ynghlwm wrth weithredu'r polisi hwn. Ni fydd unrhyw effaith benodol ar adran arbennig. Bydd y polisïau yn berthnasol i bob aelod o staff (lle nodir).

**7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb (AEC) a gynhaliwyd ar y penderfyniad? Dylai fod templed o'r Asesiad o Effaith ar Gydraddoldeb wedi ei lenwi a'i atodi i'r adroddiad.**

Gweler yr Asesiad o Effaith ar Gydraddoldeb yn amgaaedig. Nid oes unrhyw faterion sylfaenol a amlygwyd gyda'r Asesiad o Effaith ar Gydraddoldeb.

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

Mae'r polisïau i gyd wedi bod i'r Cyd Gyfarfod Corfforaethol dydd Iau 17 Medi a dydd Mercher 4 Tachwedd ar gyfer sylwadau ac wedi cael eu e-bostio i'r Cyd Gyfarfod Corfforaethol am adborth gan aelodau'r Cyd Gyfarfod Corfforaethol nad oedd wedi mynychu'r cyfarfodydd hynny ac felly mae'r holl aelodau wedi cael cyfle i roi adborth. Aeth y Polisi i'r CBYLI ar 10 Chwefror 2016 a chytunwyd arno mewn egwyddor, fodd bynnag, nid oedd y cyfarfod yn gwneud cworwm.

**9. Datganiad y Prif Swyddog Cyllid**

Amherthnasol.

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

Mae'r risgiau ond yn gysylltiedig â pheidio â gweithredu'r polisi sydd ynghlwm. Mae'r fersiynau presennol o'r polisi wedi dyddio'n fawr iawn o ran deddfwriaeth a rhaid i ni sicrhau bod y polisi'n cael ei weithredu'n gywir ac yn gyson.

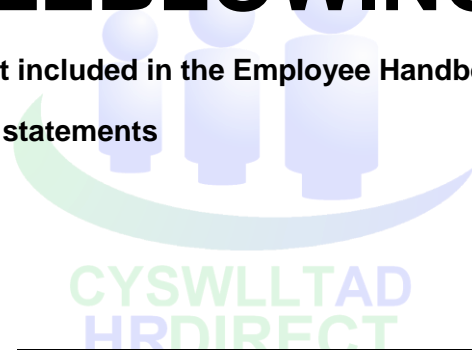
**11. Pŵer i wneud y Penderfyniad**

Amherthnasol.



# WHISTLEBLOWING POLICY

- Tudalen 105
- This document is subject to the policy statement included in the Employee Handbook
  - This document is subject to the standard policy statements
  - This policy has an appeals process applied to it
  - To view FAQs click [here](#)



<b>Date agreed &amp; Implemented:</b>	
<b>Agreed by:</b>	
<b>Review date:</b>	
<b>Frequency:</b>	

<i>Ver</i>	<i>Status</i>	<i>Date</i>	<i>Reason for Change</i>	<i>Authorised</i>

To provide feedback on this document please click [here](#)

Whistleblowing flowchart

One page whistleblowing overview

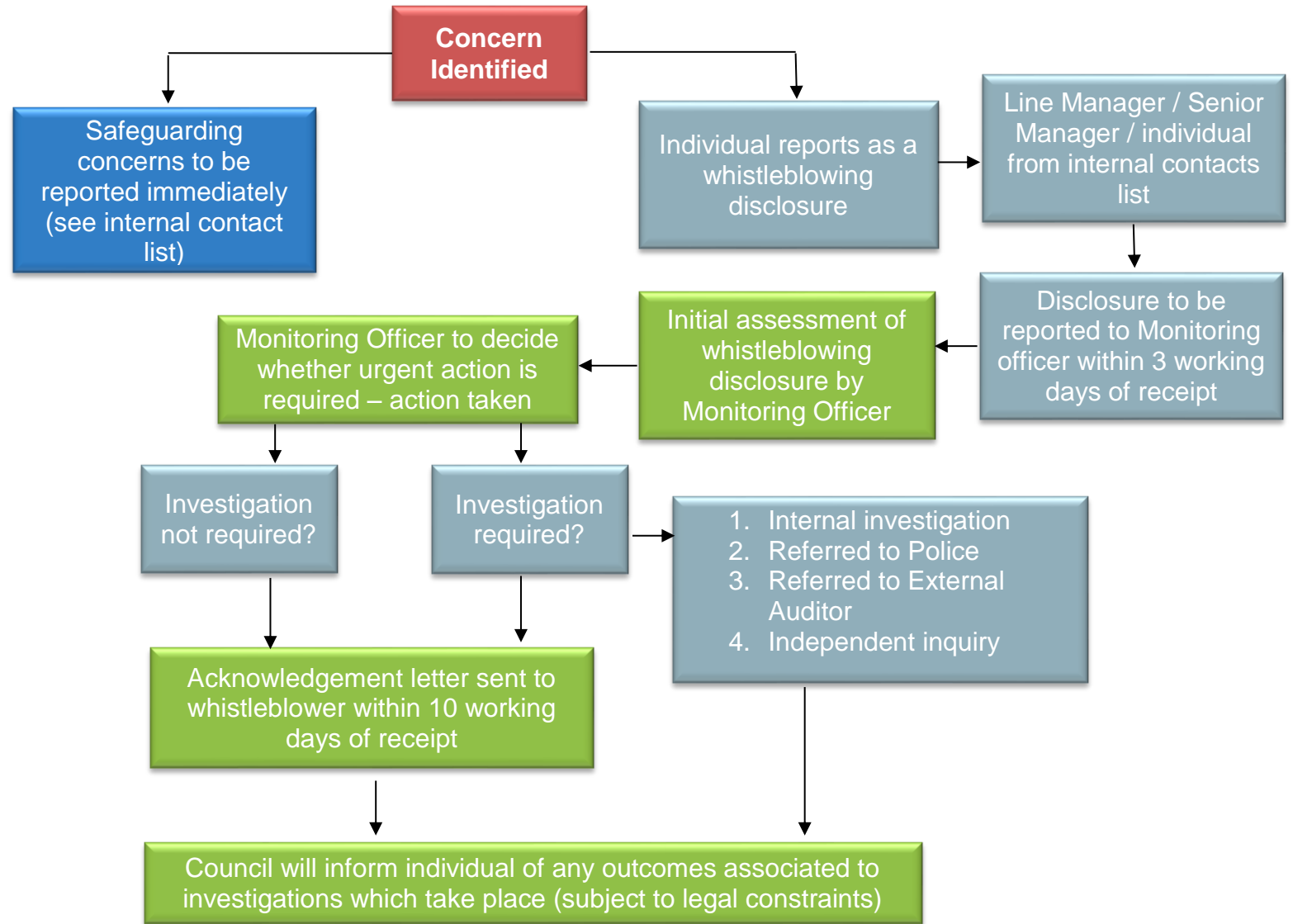
- 1. Introduction**
- 2. Aims and scope of the policy**
  - Employment issues
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# TIMESCALES

The person who you report your concerns under this policy must report them to the Monitoring Officer.	Within 3 working days
You will receive a letter (or information in your preferred format)	Within 10 working days of your concern being raised.

Tudalen 107

# Whistleblowing Process



Tudalen 108

# One page whistleblowing overview

## **Whistleblowing is for:**

- All employees, including contractors, voluntary workers, consultants and those providing services via contract or other agreements.
- Genuine concerns about malpractice or impropriety that you believe to be in the public interest, including but is not limited to fraud, theft, mismanagement, bribery and health and safety failures.

## **Whistleblowing is not for:**

- Raising employment concerns
- Complaints related to bullying, harassment and victimisation issues
- Questioning financial and/or business decisions made by Denbighshire County Council
- Raising issues that have already been addressed under the disciplinary, grievance or other procedures. An individual can however raise a concern about failure to follow these procedures

## **Who can I contact to blow the whistle?**

- Your Line Manager
- A Senior Manager
- Chief Executive, Monitoring Officer, Chief Finance Officer, Head of Internal Audit
- Any person listed in the internal [contacts list](#).

Details on how to raise a concern can be found in [How to raise a concern](#).

## **Can I keep my identity a secret?**

You are encouraged to give your name when making a disclosure. You can make an anonymous disclosure but these will be less credible. Any concern raised will be treated in confidence and every effort will be made not to reveal the whistleblowers identity.

## **What will happen to me if I blow the whistle?**

The council has a duty to protect whistleblowers and to ensure that any concerns can be raised without recrimination or reprisal.

## **I don't feel that I am able to blow the whistle – how can I get help?**

- You can contact Public Concern at Work (PCaW) for free confidential advice about the best way to raise a concern. You can contact PCaW via their website [www.pcaw.co.uk](http://www.pcaw.co.uk)

- Speak to your Trade Union representative

## **ROLES AND RESPONSIBILITIES**

### **HEAD OF SERVICE AND MONITORING OFFICER**

- Responsible for overall maintenance and operation of this policy
- Ensuring the policy is followed and implemented.
- Provide advice and guidance on how matters of concern may be pursued.
- Liaise with the Head of Internal Audit to consider the most appropriate method of investigating the matter of concern.
- Maintain record of concerns and outcomes ensuring that concerns have been investigated in accordance with this policy.
- To report to Corporate Governance Committee on the operation of this policy annually.

### **INTERNAL AUDIT**

- Overall responsibility (along with the Monitoring Officer) for the monitoring of the procedures and advising on the application of this policy, maintaining a register, monitoring all whistleblowing concerns and reporting details to relevant stakeholders.

### **MANAGERS**

- Ensure that any concerns are taken seriously and reported to the Monitoring Officer with immediate effect.
- Ensure that all employees are aware of this policy
- Support employees/workers who raise a concern under this policy to ensure that they do not suffer detriment as a result of their action.

### **HR DIRECT**

- Advise on the application of this policy and the support arrangements for employees.

### **EMPLOYEES AND OTHER WORKERS**

- Use this procedure to raise genuine concerns when they believe that to do so is in the public interest.

# 1. Introduction

People who work for or with the council are often the first to realise that there may be something wrong within the Council. However, they may feel unable to express their concerns because they feel that speaking up would be disloyal to their colleagues, managers or to the council. They may also fear harassment or victimisation. They may be worried about raising such issues or they may want to keep the concerns to themselves, perhaps feeling it's none of their business or that it's only a suspicion. They may decide to say something but find that they have spoken to the wrong person or raised the issue in the wrong way and are not sure what to do next.

The council has introduced this policy to enable you to raise your concerns at an early stage and in the right way. We would rather that you raised the matter when it is just a concern rather than wait for proof.

This policy makes it clear that you can raise your concerns without fear of harassment, victimisation, subsequent discrimination or disadvantage and is intended to encourage and enable people working for or with the council to raise concerns within the Council rather than overlooking a problem or "blowing the whistle" outside. If something is troubling you which you think we should know about or look into, please use this policy.

This policy applies to all:

- Employees of Denbighshire County Council
- Employees of contractors working for the council on council premises, for example, agency staff, builders, drivers
- Those providing services under a contract or other agreement with the council in their own premises, for example care homes
- Voluntary workers working with the council
- Consultants engaged by the council

## 2. Aims and scope of the policy

This policy aims to:

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

The Whistleblowing Policy is intended to cover concerns other than your employment, where the interests of others or of the council itself are at risk. These include (but are not limited to):

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



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

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

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

**This policy does not apply in the following circumstances:**

**Employment Issues**

If you are an employee, there are existing procedures in place to enable you to raise concerns relating to your own employment. Refer to the Grievance policy.

**Elected Members Conduct**

General concerns relating to the behaviour and/or conduct of elected Members should be raised in accordance with the Member's Code of Conduct.

**Complaints**

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

**Other Services**

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

Please note that if you are unsure where the issue falls then speak to the responsible officer.

### **3. Safeguards – our assurances to you**

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

#### **Your legal rights**

The Public Interest Disclosure Act (PIDA) (1998) was introduced to protect employees who want to raise a concern about something happening in work in a responsible manner. The Act makes it unlawful for the council to dismiss anyone or allow them to be penalised or victimised on the basis that they have made an appropriate lawful disclosure in accordance with the Act.

The Enterprise and Regulatory Reform Act (2013) brought about a number of changes which impact on whistleblowing. The three key changes are the following:

1. Only disclosures made ‘in the public interest’ are protected. Employees now have to show that they ‘reasonably believe’ that the disclosure they are making is in the ‘public interest.’
2. The removal of the requirement for disclosures to be made in ‘good faith’ in order to be protected.
3. Making employers liable for the acts of employees (such as harassing a colleague who has raised a concern) and making employees personally liable.

Please refer to the below section if you require advice or support on the above.

#### **Support to you**

The council recognises that the decision to report a concern can be a difficult one to make. If you believe what you are saying is true, you have nothing to fear because you will be doing your duty to your employer and those for whom you are providing a service. You will not be at risk of losing your job or suffering any form of punishment as a result.

The council will not tolerate discrimination, harassment or victimisation (including informal pressures) and will take appropriate action, including disciplinary action to protect you when you raise a concern ‘in the public interest’.

Any investigations into allegations of potential malpractice raised by you will not influence or be influenced by other procedures such as investigations and hearings under the disciplinary, sickness, capability, redundancy or any other procedures that already affect you or may affect you in the future.

At all times during the raising and investigation of your concerns:

- you will be given full support from Senior Management
- your concerns will be taken seriously
- the council will do all it can to help you throughout the investigation, e.g. provide advocacy services, interpreters etc.

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

## **4. Confidentiality**

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

## **5. Anonymous disclosures**

This policy encourages you to put your name to your disclosure whenever possible.

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

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

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

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

If the Monitoring Officer decides not to pursue an anonymous disclosure he/she will record the reasons for this decision in writing. These decisions will be included in the Monitoring Officer's annual report to Corporate Governance Committee referred to in section 10 below.

## **6. Untrue disclosures**

If you make a disclosure 'in the public interest', but it is not confirmed by the investigation, no action will be taken against you. If, however, you make a disclosure frivolously, maliciously or for personal gain, disciplinary action may be taken against you.

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

## **7. How to raise a concern**

The council wishes to ensure that people who have concerns that should be raised under this policy do so. The paragraphs below give examples of how to raise a concern, but are not compulsory. You should raise your concern with whomever you feel most comfortable raising it.

As a first step, we hope you will feel able to raise concerns with your immediate manager.

In some cases it may be more appropriate to raise concerns with someone more senior or directly with one of the internal contacts listed at the end of this document.

This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if you believe that your management is involved you should approach the Chief Executive, the Monitoring Officer, the Chief Finance and Performance Officer or the Head of Internal Audit.

If any information raises concern about harm or potential harm to either children or adults at risk, then these concerns should be reported immediately to the appropriate team. For concerns relating to children contact the Children's' Gateway (01824 712200). For concerns relating to adults at risk, contact or the Single Point of Access Team (0300 456 1000).

If you have serious concerns which you feel unable for whatever reason to raise within the council, you should raise the matter with one of the external contact points referred to at the end of this document.

Concerns may be expressed verbally or in writing. If you wish to make a written report you are invited to use the following format:

- The background and history of the concern (giving relevant dates)
- The reason why you are particularly concerned about the situation

If you prefer you may use the Whistleblowing policy report form attached to this document and give this to the person with whom you raise your concern.

The earlier you express your concern the easier it is to take action.

Although you are not expected to prove the truth of an allegation, you will need to demonstrate to the person contacted that there are sufficient grounds for your concern. Advice and guidance on how matters of concern may be pursued can be obtained either from your Head of Service, or the Head of Legal and Democratic Services (Monitoring Officer).

You may invite your trade union professional association representative, a friend, or someone from an advocacy or translation service to be present during any meetings or interviews in connection with the concerns you have raised.

## **8. How the council will respond**

The council will respond to your concerns. Do not forget that testing out your concerns is not the same as either accepting or rejecting them.

The person to whom you report your concerns under this policy must, in turn, report them to the Monitoring Officer within three working days.

The Monitoring Officer will liaise with the Head of Internal Audit to consider the most appropriate method of investigating the matters of concern raised by you. Please do not attempt to investigate these matters yourself once they have been raised as this could compromise any subsequent investigation into your concern.

In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. The overriding principle which the council will have in mind is the public interest. Concerns or allegations which fall within the scope of specific procedures (for example, child protection or discrimination issues) will normally be referred for consideration under those procedures.

Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is conducted.

Where appropriate, the matters raised may:

- be investigated internally by management, internal audit, or through the disciplinary process
- be referred to the Police
- be referred to the External Auditor
- form the subject of an independent inquiry

Within ten working days of a concern being raised, you will receive a letter (or information in your preferred format):

- acknowledging that the concern has been received
- indicating how we propose to deal with the matter
- giving an estimate of how long it will take to provide a final response
- telling you whether any initial enquiries have been made;
- supplying you with information on staff support mechanisms, and
- telling you whether further investigations will take place, and if not, why not.

The amount of contact between the officers considering the issues and you will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, further information will be sought from you.

Where any meeting is arranged, off-site if you so wish, you can be accompanied by a Trade Union representative or workplace colleague.

The council will take steps to minimise any difficulties which you may experience as a result of raising a concern. For instance, if you are required to give evidence in criminal or disciplinary proceedings, the council will advise you about the procedure and provide you with the necessary support.

The council accepts that you need to be assured that the matter has been properly addressed. You will, subject to legal constraints, receive information about the outcome of any investigations.

Whilst we cannot guarantee that we will respond to all matters in the way that you might wish, we will try to handle the matter fairly, properly and without undue delay. By using this policy, you will help us to achieve this.

## 9. Independent advice

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

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

You may prefer to speak to your Trade Union to seek advice about how to raise a concern under this policy. The contact details for the trade unions recognised by the council for collective bargaining purposes are contained in the External contact list attached.

## 10. Maintenance and operation of policy

- The Monitoring Officer (Head of Legal and Democratic Services) has overall responsibility for the maintenance and operation of this policy.
- The Monitoring Officer maintains a record of concerns raised and the outcomes of investigations in a form which does not endanger your confidentiality.
- The person who receives your concerns must report them to the Monitoring Officer in accordance section 8 above.
- The person who receives the report into the investigation of your concerns must report the outcomes to the Monitoring Officer.

- The Monitoring Officer will pursue the outcomes of the investigation if they are not reported promptly in accordance with section 10 above.
- The Monitoring Officer will review all concerns and outcomes on a periodic basis to ensure that they have all been investigated in accordance with this policy.
- The Monitoring Officer will report, in a format that does not compromise confidentiality, at least once a year to the Corporate Governance Committee on the operation of this policy, the outcome of the reviews conducted under section 10 above and any changes in practice introduced as a result of a concern raised under this policy.

## 11. How the matter will be taken further

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

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

## 12. Additional information

### **Grievance raised during other proceedings e.g. disciplinary, redundancy etc**

There may be occasions where an employee, who is subject to another procedure, raises a grievance. The way in which this is handled will depend on the facts of each case. An assessment of the facts should take into account how the grievance is related (if at all) to the matter in hand.

Whether or not the grievance and the ongoing case are associated will be determined by the appointed Deciding Officer of the case.

### **Where the grievance and the other case are related**



In exceptional circumstances it may be appropriate to temporarily hold the ongoing proceedings while the grievance matter is investigated further. The aim here is to establish whether the complaint has a material impact on the case and eventual outcome.

Be mindful that other ongoing proceedings should not be delayed unnecessarily.

### **Where the grievance and the other case are not considered to be related**

In such cases it is advised that both cases are dealt with separately and that they run concurrently. The proceedings of the case in question may not be impacted by the grievance raised and should therefore be able to continue as planned.

## **13. Internal contact list**

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

- Chief Executive
- Corporate Director (Economic and Community Ambition)
- Corporate Director (Communities)
- Monitoring Officer, Head of Legal and Democratic Services
- Deputy Monitoring Officer
- Head of Finance and Assets
- Head of Internal Audit
- Chair of Corporate Governance Committee
- Any Head of Service or any local trade union official

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

- Children's and Families Gateway (Children) – 01824 712200
- Single Point of Access (Adults) - 0300 456 1000
- or
- Emergency Duty Team (out of hours) - Tel. No. 0845 0533116

## 14. External contact list

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

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Organisation	Contact Details
Public Services Ombudsman for Wales	0300 790 0203
Wales Audit Office	02920 320500
North Wales Police	101 or 0300 330 0101
<b>Professional Bodies</b>	
The Chartered Institute of Public Finance and Accountancy	020 7543 5600
<b>Regulatory Organisations</b>	
Environment Agency	03708 506 506
Health and Safety Executive	0300 003 1747
Care and Social Services Inspectorate for Wales	0300 7900 126
Equality and Human Rights Commission	0808 800 0082
Citizens Advice Bureau	08444 772020
<b>Recognised Trade Unions</b>	
UNITE	01352 733611
UNISON	0800 0 857 857
GMB	01492 535313

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

## Whistleblowing Disclosure Pro-forma

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

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

<b>Name:</b>	
<b>Address:</b>	
<b>Tel No:</b>	<b>Job Title:</b>
<b>Email Address:</b>	<b>Department:</b>
<b>Line Manager:</b>	<b>Workplace:</b>
<b>Nature of disclosure:</b> Please give the background and history of the concern (please give as much information as you can dates, times of incidents, names of others who may have information, names of people involved. Please continue on a separate sheet if necessary)	
<b>The reasons why you are particularly concerned about the situation</b>	
<b>Have you raised this informally with your line manager?</b>	Yes/No (delete as necessary)
<b>If No, why not?</b>	
<b>If yes, what action was taken?</b>	
<b>How would you like this issue to be resolved?</b>	
<b>Are you currently absent from work?</b>	Yes/No (delete as necessary)
<b>Signature:</b>	<b>Date:</b>

Mae tudalen hwn yn fwriadol wag

# Whistleblowing Policy 18<sup>th</sup> January 2016

Equality Impact Assessment

# Whistleblowing Policy

**Contact:** Andrea Malam, Recruitment Specialist, HR  
Direct  
**Updated:** 18.01.2016

## 1. What type of proposal / decision is being assessed?

A revised policy
------------------

## 2. What is the purpose of this proposal / decision, and what change (to staff or the community) will occur as a result of its implementation?

The whistleblowing policy has been updated to reflect the legislation changes under the Enterprise and Regulatory Reform Act (2013) and revised in terms of updates and wording used. The policy highlights the roles and responsibilities and includes support to the person who makes the disclosure, in terms of not being victimised, harassed or bullied for making a disclosure. The policy is intended to ensure that the council meets its legislative obligations under the Public Interest Disclosure Act 1998.
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## 3. Does this proposal / decision require an equality impact assessment? If no, please explain why.

*Please note: if the proposal will have an impact on people (staff or the community) then an equality impact assessment **must** be undertaken*

Yes	
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## 4. Please provide a summary of the steps taken, and the information used, to carry out this assessment, including any engagement undertaken

*(Please refer to section 1 in the toolkit for guidance)*

The revised policy has been finalised with the input of HR, Monitoring Officer and Internal Audit. The policy has been through consultation with the recognised Trade Unions as per the usual process. Legislative changes have been made clear in the policy and information gathered via PCAW has been included.
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- 5. Will this proposal / decision have a positive impact on any of the protected characteristics (age; disability; gender-reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; and sexual orientation)?**  
*(Please refer to section 1 in the toolkit for a description of the protected characteristics)*

This policy will have a neutral impact on all protected characteristics as it will apply equally to all individuals.

- 6. Will this proposal / decision have a disproportionate negative impact on any of the protected characteristics (age; disability; gender-reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; and sexual orientation)?**

This policy will not have a negative impact as it is a neutral policy and no protected characteristic will suffer a detriment.

- 7. Has the proposal / decision been amended to eliminate or reduce any potential disproportionate negative impact? If no, please explain why.**

No	The policy is neutral and therefore no amendments need to be made.
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- 8. Have you identified any further actions to address and / or monitor any potential negative impact(s)?**

No	
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Action(s)	Owner	By when?
<Please describe>	<Enter Name>	<DD.MM.YY>
<Please describe>	<Enter Name>	<DD.MM.YY>
<Please describe>	<Enter Name>	<DD.MM.YY>
<Please describe>	<Enter Name>	<DD.MM.YY>
<Unrestrict editing to insert additional rows>	<Enter Name>	<DD.MM.YY>

**9. Declaration**

Every reasonable effort has been made to eliminate or reduce any potential disproportionate impact on people sharing protected characteristics. The actual impact of the proposal / decision will be reviewed at the appropriate stage.

Review Date:	18.01.2017
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Name of Lead Officer for Equality Impact Assessment	Date
Andrea Malam	18.01.2016



<b>Adroddiad i'r:</b>	<b>Pwyllgor Llywodraethu Corfforaethol</b>
<b>Dyddiad y Cyfarfod:</b>	<b>23 Mawrth 2016</b>
<b>Aelod / Swyddog Arweiniol:</b>	<b>Cynghorydd Julian Thompson-Hill</b>
<b>Awdur yr Adroddiad:</b>	<b>Richard Weigh, Prif Swyddog Cyllid</b>
<b>Teitl:</b>	<b>Cynllun Archwilio 2016 - Cyngor Sir Ddinbych</b>

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

Mae adroddiad o'r enw 'Cynllun Archwilio 2016 - Cyngor Sir Ddinbych' wedi cael ei baratoi gan Swyddfa Archwilio Cymru (SAC) ac mae'n atodedig. Mae'r adroddiad yn egluro'r rhaglen waith sydd wedi ei chynllunio ar gyfer dwy raglen archwilio perfformiad ac archwilio ariannol SAC. Mae'r adroddiad hefyd yn nodi materion fel y ffi ar gyfer y gwaith, manylion o safbwynt y tîm archwilio a'r amserlen ar gyfer y gwaith.

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

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

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

Bod y Pwyllgor yn ystyried cynnwys adroddiad Swyddfa Archwilio Cymru. Bydd cynrychiolwyr Swyddfa Archwilio Cymru yn bresennol yn y cyfarfod i ateb cwestiynau mewn perthynas â'r adroddiad.

**4. Manylion yr adroddiad**

Mae adroddiad SAC yn rhoi i'r Cyngor amlinell o raglen waith yr archwiliad ariannol a'r archwiliad o berfformiad. Mae'r rhaglen archwilio ariannol yn ymwneud â'u gwaith o safbwynt datganiadau ariannol 2015-16. Mae hefyd yn darparu gwybodaeth am y dull archwilio, gan gynnwys y risgiau archwilio allweddol sydd wedi'u nodi yn ystod y broses gynllunio gychwynnol a'r camau bwriedig i fynd i'r afael â nhw. Bydd y gwaith archwilio ariannol ar y meysydd risg hyn yn cael eu defnyddio i lywio barn archwilio ar y datganiadau ariannol.

Mae'r rhaglen waith archwiliad o berfformiad yn ymwneud â'u gwaith o safbwynt y Mesur Llywodraeth Leol. Mae gwaith archwilio ariannol a pherfformiad hefyd yn adolygu'r trefniadau a roddwyd ar waith gan y Cyngor i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd yn ei ddefnydd o adnoddau.

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

Mae'r gwasanaeth archwilio yn ddarpariaeth statudol. Mae'n ofynnol i'r Archwilydd Penodedig, o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004 fel y'i diwygiwyd gan Deddf Archwilio Cyhoeddus (Cymru) 2013, i archwilio ac ardystio datganiadau ariannol y Cyngor. Mae'n ofynnol i'r Archwilydd Penodedig hefyd fod yn fodlon bod y Cyngor wedi gwneud trefniadau priodol ar gyfer sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd yn ei ddefnydd o adnoddau.

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

Mae'r ffioedd am y gwaith a wneir gan SAC o safbwynt y rhaglen waith archwilio ariannol a pherfformiad wedi eu cynnwys o fewn yr adroddiad.

**7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb (AEC) a gynhaliwyd ar y penderfyniad?**

Nid yw'n berthnasol i argymhellion yr adroddiad hwn.

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

Mae cynnwys bras yr adroddiad wedi cael ei drafod gyda'r Pennaeth Cyllid ac Asedau ac uwch aelodau o'r Adran Gyllid.

**9. Datganiad y Prif Swyddog Cyllid**

Mae'r archwiliad blynyddol yn ddarpariaeth statudol. Mae'r ffioedd yn ymrwymiad cyllideb presennol i'r awdurdod.

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

Dylai'r broses archwilio amlygu unrhyw risgiau sylweddol ac ymateb y rheolwyr i fynd i'r afael neu leihau risg neu effaith.

**11. Pŵer i wneud y Penderfyniad**

Mae Adran 151 o Ddeddf Llywodraeth Leol 1972 yn gofyn i'r Cyngor sefydlu trefniadau rheoli ariannol priodol. Mae'n ofynnol i'r Archwilydd Penodedig gan Ddeddf Archwilio Cyhoeddus (Cymru) 2004 (fel y'i diwygiwyd gan Ddeddf Archwilio Cyhoeddus (Cymru) 2013) i archwilio ac ardystio cyfrifon y cyngor a rhaid iddo fod yn fodlon bod y cyfrifon wedi cael eu cwblhau yn unol â'r Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005.



## 2016 Audit Plan

# Denbighshire County Council

**Audit year:** 2015-16

**Issued:** March 2016

**Document reference:** 213A2016

# Status of document

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This document has been prepared for the internal use of Denbighshire County Council as part of work performed/to be performed in accordance with statutory functions.

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This document was produced by Anthony Veale, Michelle Phoenix and Gwilym Bury.

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# 2016 Audit Plan

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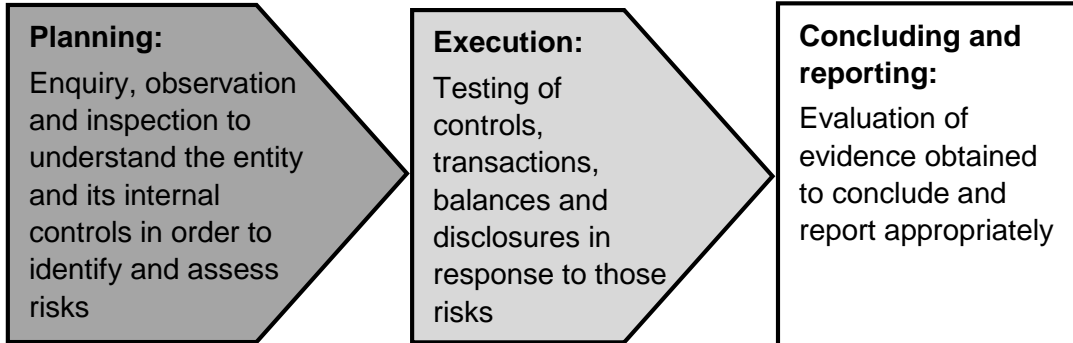
## Summary

1. As your external auditor, my objective is to carry out an audit which discharges my statutory duties as Auditor General and fulfils my obligations under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice, namely to:
  - examine and certify whether your financial statements are ‘true and fair’;
  - assess whether you have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources;
  - audit and assess whether you have discharged duties and met requirements of the Measure; and
  - undertake studies to enable me to make recommendations for improving economy, efficiency and effectiveness or for improving financial or other management arrangements.
2. The purpose of this plan is to set out my proposed work, when it will be undertaken, how much it will cost and who will undertake it.
3. There have been no limitations imposed on me in planning the scope of this audit.
4. My responsibilities, along with those of management and those charged with governance, are set out in [Appendix 1](#).

## Financial audit

5. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on their ‘truth and fairness’.
6. I also consider whether or not Denbighshire County Council (the Council) has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources and report by exception if the Annual Governance Statement does not comply with requirements.
7. [Appendix 1](#) sets out my responsibilities in full.
8. The audit work I undertake to fulfil my responsibilities responds to my assessment of risks. This understanding allows me to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the financial statements as a whole. My audit approach consists of three phases as set out in [Exhibit 1](#).

**Exhibit 1: My audit approach**



9. The risks of material misstatement which I consider to be significant and which therefore require special audit consideration, are set out in **Exhibit 2** along with the work I intend to undertake to address them.

**Exhibit 2: Financial audit risks**

Financial audit risk	Proposed audit response
The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].	My audit team will: <ul style="list-style-type: none"> <li>• test the appropriateness of journal entries and other adjustments made in preparing the financial statements;</li> <li>• review accounting estimates for biases; and</li> <li>• evaluate the rationale for any significant transactions outside the normal course of business.</li> </ul>
There is a risk of material misstatement due to fraud in revenue recognition and as such this is treated as a significant risk [ISA 240.26-27].	We will review the design and operation of controls and undertake substantive testing relating to: <ul style="list-style-type: none"> <li>• treasury management;</li> <li>• grant income; and</li> <li>• other income sources.</li> </ul>
Risk of material misstatement in the financial statements arising from the accounting treatment of fixed assets, including revaluations undertaken in the year.	We will assess the revaluation to give us assurance that it has been conducted in line with accounting policies and that the transactions, in material respects, are accurately reflected in the financial statements.
We have identified two significant transactions undertaken during the year originating from the re-purchase of the PFI scheme and the Council's exit from the Housing Revenue Account Subsidy arrangement with the Welsh Government.	We will review the accounting arrangements of both transactions and ensure that the transactions and any balances have been correctly accounted and disclosed within the financial statements.

Financial audit risk	Proposed audit response
<p>The preparation of the Statement of Accounts will involve the estimation of a number of account figures such as provisions for the Council's liabilities.</p>	<p>We will review:</p> <ul style="list-style-type: none"> <li>the annual assessment made by officers of the basis on which estimates are made and revised in line with the latest information; and</li> <li>documentation held to support estimates derived and judgements made, and refer to papers provided in support of them.</li> </ul> <p>We will also ensure that appropriate accounting and disclosure requirements are included within the financial statements.</p>
<p>We have identified a number of disclosures as being material by nature. These include the disclosure of Related Parties and the Remuneration note.</p>	<p>We will design detailed testing to obtain the required assurance that disclosures identified as material by nature have not been misstated.</p>
<p>Risk of material misstatement in the financial statements arising from error or omission of transactions, balances and disclosure.</p>	<p>On receipt of the 2015-16 draft financial statements in June 2016, we will undertake a review of the statements and update our risk assessment accordingly.</p> <p>We will design audit testing programmes to focus our work on material balances and transactions and any additional financial statement risks that arise following our review of the draft financial statements.</p>

10. I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes, but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Audit Committee prior to completion of the audit.
11. For reporting purposes, I will treat any misstatements below a 'trivial' level (the lower of five per cent of materiality or £100,000) as not requiring consideration by those charged with governance and therefore I will not report them.
12. My fees are based on the following assumptions:
  - information provided to support the financial statements is timely, to the quality expected and has been subject to quality assurance review;
  - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
  - all appropriate officials will be available during the audit;
  - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
  - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.



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13. In addition to my responsibilities in respect of the audit of the Council's statutory financial statements set out above, I am also required to certify a return to the Welsh Government which provides information about the Council to support preparation of Whole of Government Accounts.
  14. It should be noted that for 2015-16, the Welsh Government is in the process of setting revised thresholds to determine whether an audited body's Whole of Government Accounts return is subject to audit. We will review the revised thresholds with officers and assess whether an audit certificate is required.

## Certification of grant claims and returns

15. I have been requested to undertake certification work on the Council's grant claims and returns. In 2015-16, I expect to audit between 12 and 15 claims, a number of which are complex, namely the Housing Benefits Subsidy claim.
16. My audit fee for this work is set out in [Exhibit 5](#).

## Overall issues identified

17. [Exhibit 3](#) summarises the more significant and/or recurring issues I identified when undertaking grant certification work in 2014-15.

### Exhibit 3: Overall issues relating to grant claim and return certification

#### Qualified grant claims and returns qualified in 2014-15

In 2014-15, we audited 14 claims and returns, of which three were qualified. The key issues resulting in qualifications were:

- apportionment of grant funding;
- approval of virements exceeding 10% of the allocation; and
- compliance with the Council's contract tender procedure rules.

#### Effectiveness of grant coordination arrangements

Whilst there is no central grant co-ordination arrangement within the Council, the delegated arrangements for the preparation and certification of claims and returns are generally well managed and working effectively.

## Issues related to specific grant claims and returns

18. In addition to the overall issues identified above, I issued a separate report, 'Certification of Grants and Returns 2014-15' in March 2016, which set out the key issues I have identified relating to individual grant claims and returns.

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## Other work undertaken

19. I am also responsible for the independent examination of the Joint Committees in respect of the Area of Outstanding Natural Beauty (AONB) for which the Council is the lead authority.
20. My audit fee for this work is set out in **Exhibit 5**.
21. We understand that the Council is in the process of applying to become a harbour authority under statute. Once constituted, a stand-alone annual statement of accounts relating solely to harbour activities, drawn from the local authority's accounting records, is required. The statement of accounts will either require an independent examination or audit. We are in discussion with officers in respect of when the harbour status will commence. A separate audit fee will be required for this work.

## Performance audit

22. The components of my performance audit work are shown in **Exhibit 4** and have been designed in order to help deliver the high-level objectives set out in our 2013-2016 corporate strategy ([www.audit.wales/publication/wales-audit-office-corporate-strategy-2013-2016](http://www.audit.wales/publication/wales-audit-office-corporate-strategy-2013-2016)).

**Exhibit 4: Components of my performance audit work**



23. Local government in Wales is going through an unprecedented period of change. Austerity continues to bite, audited bodies will be required to adopt the principle of sustainable development from April 2016, and the draft Local Government (Wales) Bill proposes fewer councils and a renewed performance framework. The Minister for Public Services has publicly stated that he would like to see a refreshed audit regime in advance of the legislative timetable with a view to supporting change. In January this year the minister advised me of a substantial reduction in the grant that subsidises my local government performance audit work under the Measure.

- 
24. However, for 2016-17 the Measure will still be in place, and I will still need to examine whether authorities will meet their duty to make arrangements for continuous improvement. The challenge for me in these uncertain times is to balance my existing, new and proposed statutory duties with the need to continue to undertake meaningful, risk-based and proportionate audits and assessments.
25. In spring 2016 I will be engaging in a consultation with public service bodies on how I can best discharge my various duties, whilst striking the most appropriate balance and adding value by:
- providing assurance on the governance and stewardship of public money and assets;
  - offering insight on the extent to which resources are used wisely in meeting people's needs; and
  - identifying and promoting ways by which the provision of public services may be improved.
26. Taking all these factors into consideration, I am presently unable to be specific about my programme of performance audit work in local government. I am working through the practicalities of designing an appropriate programme of work, and examining the implications of the reduction in grant funding with a view to ensuring, as far as I am able, that there is little adverse impact on local authorities through fees.
27. As soon as practical, I will write to confirm my 2016-17 programme of work.
28. The performance audit projects included in last year's Audit Plan, which are either still underway or which have been substituted for alternative projects in agreement with you, are set out in [Appendix 2](#).

## Fee, audit team and timetable

### Fee

29. The Wales Audit Office does not generate profits on fees. Legislation requires that the fees charged may not exceed the full cost of exercising the function to which the fee relates. The fee rates are set at a level to recover that full cost. My fee rates have been held static for 2016 and my audit teams will continue to look for efficiencies in their audits and welcome working with you constructively on this.
30. Your estimated fee for 2016 is set out in [Exhibit 5](#).

## Exhibit 5: Audit fee

Audit area	Proposed fee (£) <sup>1</sup>	Actual fee last year (£)
Financial audit work <sup>1</sup>	178,264	178,264
Performance audit work: <sup>2</sup> Improvement audit and assessment work and follow-up*	93,882	93,882
<b>Total fee</b>	<b>272,146</b>	<b>272,146</b>
Grant certification work <sup>4</sup>	65,000 to 70,000	71,542
Other financial audit work <sup>3</sup>	1,134	1,134

Notes:

\* In light of paragraphs 22 to 26, this is an indicative fee.

<sup>1</sup> Payable November 2015 to October 2016.

<sup>2</sup> Payable April 2016 to March 2017.

<sup>3</sup> Payable November 2015 to October 2016 (audit work in respect of the AONB Joint Committee)

<sup>4</sup> Payable as work is undertaken.

31. Planning will be ongoing, and changes to my programme of audit work and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.
32. Further information on my fee scales and fee setting can be found on the Wales Audit Office website at: [www.audit.wales/about-us/fee-scales-and-fee-setting](http://www.audit.wales/about-us/fee-scales-and-fee-setting).

## Audit team

33. The main members of my team, together with their contact details, are summarised in Exhibit 6.

### Exhibit 6: My team

Name	Role	Contact number	E-mail address
Anthony Veale	Engagement Director	02920 320585	Anthony.veale@audit.wales
Jane Holownia	Engagement Lead – Performance Audit	02920 320500	Jane.holownia@audit.wales

<sup>1</sup> The fees shown in this document are exclusive of VAT, which is no longer charged to you.

Name	Role	Contact number	E-mail address
Michelle Phoenix	Financial Audit Manager	07966 073281	Michelle.phoenix@audit.wales
Gareth Evans	Financial Audit Team Leader	02920 320500	Gareth.evans@audit.wales
Gwilym Bury	Performance Audit Lead	02920 320500	Gwilym.bury@audit.wales

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

## Timetable

35. I will provide reports, or other outputs as agreed, to the Council covering the areas of work identified in this document. My key milestones are set out in [Exhibit 7](#).

### Exhibit 7: Timetable

Planned output	Work undertaken	Report finalised
<b>2016 Audit Plan</b>	November 2015 – January 2016	March 2016
<b>Financial accounts work:</b> <ul style="list-style-type: none"> <li>Audit of Financial Statements Report</li> <li>Opinion on Financial Statements</li> </ul>	February – September 2016	September 2016 September 2016
<b>Performance work:</b> <ul style="list-style-type: none"> <li>Local Performance work</li> <li>Annual Improvement Report</li> </ul>	May 2016 to March 2017 May to November 2016	On completion of the projects in consultation with the Council March 2017
2017 Audit Plan	October – December 2017	January 2017

\* Subject to timely clearance of draft findings with the Council.

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## Future developments to my audit work

36. The Well-being of Future Generations (Wales) Act 2015 (the Act) requires me to have undertaken an examination in each of the public bodies specified within the Act and to have provided a report to the National Assembly, by 2020.
37. As referred to in [paragraph 25](#), I will be consulting on my proposed response to the Act in spring 2016. This consultation will feature a commitment to engage and work collaboratively with public bodies in developing an audit approach which is rigorous, meaningful and proportionate. I propose using 2016-17 as a transition year during which my teams work with a limited number of public bodies to develop and test my approach.
38. As we confirm our audit approaches and respond to continuing consultation from the Welsh Government, we will be talking to audited bodies about the implications for their fees from 2017-18 onwards and will be exploring alternative funding models with the next National Assembly's Finance Committee.

# Appendix 1

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## Respective responsibilities

### Financial audit

As amended by the Public Audit (Wales) Act 2013, the Public Audit (Wales) Act 2004 sets out my powers and duties to undertake your financial audit. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on:

- Their 'truth and fairness', providing assurance that they:
  - are free from material misstatement, whether caused by fraud or error;
  - comply with the statutory and other applicable requirements; and
  - comply with all relevant requirements for accounting presentation and disclosure.
- The consistency of information in the Annual Report with the financial statements.

I must also state by exception if the Annual Governance Statement does not comply with requirements, if proper accounting records have not been kept, if disclosures required for remuneration and other transactions have not been made or if I have not received all the information and explanations I require.

The Public Audit (Wales) Act 2004 requires me to assess whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources. To achieve this, I consider:

- the results of the audit work undertaken on the financial statements;
- The Council's system of internal control, as reported in the Annual Governance Statement and my report thereon;
- the results of other work carried out including work carried out under the Local Government (Wales) Measure 2009 (the Measure), certification of claims and returns, and data-matching exercises;
- the results of the work of other external review bodies where relevant to my responsibilities; and
- any other work that addresses matters not covered by the above, and which I consider necessary to discharge my responsibilities.

The Public Audit (Wales) Act 2004 sets out the rights of the public and electors to inspect the Council's financial statements and related documents, to ask me, as the Appointed Auditor questions about the accounts and, where appropriate, to challenge items in the accounts. I must also consider whether in the public interest, I should make a report on any matter which comes to my notice in the course of the audit.

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

- the preparation of the financial statements and Annual Report in accordance with applicable accounting standards and guidance;
- the keeping of proper accounting records;
- ensuring the regularity of financial transactions; and

- 
- securing value for money in the use of resources.

Management agrees to provide me with:

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

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

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

## Performance audit

The Measure places a general duty on improvement authorities to 'make arrangements to secure continuous improvement in the exercise of their functions'. It also places specific requirements on authorities to set improvement objectives, and to publish annual improvement plans and assessments of performance. Improvement authorities are defined as county and county borough councils, national park authorities, and fire and rescue authorities.

The Measure also requires me to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with its general duty and requirements of the Measure. The Auditor General must also carry out an audit of whether the authority has discharged its improvement planning and reporting duties.

The Auditor General may also in some circumstances carry out special inspections (under section 21), in respect of which he will provide a report to the relevant authorities and Ministers, and which he may publish (under section 22). The Auditor General will summarise audit and assessment reports in his published Annual Improvement Report (under section 24). This will also summarise any reports of special inspections.



## Appendix 2

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### Performance work in last year's audit outline still in progress

Performance audit project	Status	Comment
The strategic approach of councils to income generation and charging for services.	Fieldwork completed	National Report to be published Summer 2016.
The effectiveness of local community partnerships.	Fieldwork completed and national report being drafted.	National Report to be published Summer 2016.
Council funding of third sector services.	Fieldwork started but not completed on all sites.	National Report to be published Summer 2016.

# Appendix 3

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## National value-for-money studies

The Council may also be interested in the national value-for-money examinations which I undertake, some of which will be of particular relevance to, and may involve evidence gathering across, local government. These studies are funded by the National Assembly. Reports are presented to the National Assembly's Public Accounts Committee to support its scrutiny of public expenditure and potentially support scrutiny by other National Assembly committees.

The table below covers all of the value-for-money studies work currently programmed. The programme includes all-Wales summaries of audit work undertaken locally in the NHS and reactive examinations into specific issues of public concern that have been raised with me. In addition to the work outlined below, I may decide during the year to prepare other national reports summarising local audit work or based on the findings of reactive examinations.

Further updates on my programme of value-for-money studies will be provided to you within the regular progress reports prepared by my team.

Topic	Anticipated publication timeframe
Welsh Government acquisition and ownership of Cardiff Airport	January 2016
The development of Natural Resources Wales	February 2016
Operating theatres	February 2016
Impact of private practice on NHS provision	February 2016
Wales Life Sciences Investment Fund	March 2016
Welsh Government responses to audit recommendations (memorandum for the Public Accounts Committee)	Spring 2016
Coastal flood and erosion risk management	Spring 2016
Rail services	Spring 2016
Governance of the National Library of Wales	Spring 2016
Welsh Government oversight of further education institutions' finances and delivery	Autumn 2016
Public procurement (including development of the National Procurement Service)	Winter 2016

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Topic	Anticipated publication timeframe
Early intervention and behaviour change	Spring/summer 2017 <sup>2</sup>
Welsh Government interventions in local government	TBC <sup>3</sup>

I have been considering over recent months the inclusion in my programme of a number of new studies on:

- The NHS Wales Informatics Service
- Capital investment in schools (21st Century schools programme) and school places
- Further education finances
- Waste management
- The Supporting People programme
- Access to public services for people whose first language may not be English or Welsh and those who may be disadvantaged without access to specialist interpretation services

With the exception of the further education study, referred to in the table above, firm plans for these new studies are yet to be confirmed, although initial scoping work is underway.

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<sup>2</sup> My programme of good practice work includes a project that will aim to explore the range of behaviour change work across Welsh public services and opportunities to improve practice, deliver better outcomes for citizens, and achieve better value for money. The project will include a range of engagement events and the development of a community of practice to share learning and experience. I anticipate that the information and evidence gathered through this work will support the production of a report on this topic, although this is unlikely to be a traditional audit report and it would not be prepared until the first half of 2017.

<sup>3</sup> Plans for this work have been under review in light of the Welsh Government commissioned review of the Anglesey intervention by the Public Policy Institute for Wales, and also to consider the implications for the work of plans for local government reform.

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## Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

27 Ebrill 2016		<b>Eitemau Sefydlog</b>	
	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio	Cydlunydd Archwilio / Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd	Pennaeth Busnes, Cynllunio a Pherfformiad / Alan Smith, Keith Amos
	3	Adroddiad Cynnydd Archwilio Mewnol	Pennaeth Gwasanaethau Archwilio Mewnol / Ivan Butler, y Cynghorydd Julian Thompson-Hill
	4	Adborth o'r Cyfarfod Cydraddoldeb Corfforaethol - llafar	
	5	Rhaglen Gwaith i'r Dyfodol	
		<b>Adroddiadau</b>	
	6	Proses y Gyllideb 2016/17	Prif Swyddog Cyllid / Richard Weigh
Tudalen 149	7	Adroddiad Blynyddol Archwilio Mewnol	Pennaeth Archwilio Mewnol / Ivan Butler
	8	Cynllun Sicrwydd Blynyddol Archwilio Mewnol 2015/16	Pennaeth Archwilio Mewnol / Ivan Butler
	9	Cynllun Gwella Llywodraethu a'r Datganiad Llywodraethu Blynyddol Drafft 2015/16	Pennaeth Archwilio Mewnol / Ivan Butler
	10	Amlinelliad o Gyfrifon Archwilio Ariannol Blynyddol a Hysbysiad o Ardystiad o Gyfrifon	Prif Swyddog Cyllid / Richard Weigh
	11	Adroddiad Gwelliant Blynyddol – Y Wybodaeth Ddiweddaraf	Pennaeth Busnes, Cynllunio a Pherfformiad / Alan Smith
	12	Adroddiad Rheoli'r Trysorlys - Adolygiad Archwiliad	Pennaeth Archwilio Mewnol / Ivan Butler
	13	Adroddiad y Cyfansoddiad	Pennaeth y Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd / Gary Williams
	14	Prosiect Amddiffyn yr Arfordir	Pennaeth Archwilio Mewnol / Ivan Butler
	15	Prawf Sicrwydd – Gwasanaethau Addysg a Phlant	Cyfarwyddwr Corfforaethol: Cymunedau
15 Mehefin 2016		<b>Eitemau Sefydlog</b>	
	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio	Cydlunydd Archwilio / Rhian Evans

## Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd	Pennaeth Busnes, Cynllunio a Pherfformiad / Alan Smith, Keith Amos
	3	Adroddiad Cynnydd Archwilio Mewnol	Pennaeth Gwasanaethau Archwilio Mewnol / Ivan Butler, y Cyngorydd Julian Thompson-Hill
	4	Adborth o'r Cyfarfod Cydraddoldeb Corfforaethol - llafar	
	5	Rhaglen Gwaith i'r Dyfodol	
		<b>Adroddiadau</b>	
	6	Proses y Gyllideb	Prif Swyddog Cyllid / Richard Weigh
Tudalen 150		<b>Eitemau Sefydlog</b>	
	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio	Cydlynnydd Archwilio / Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd	Pennaeth Busnes, Cynllunio a Pherfformiad / Alan Smith, Keith Amos
	3	Adroddiad Cynnydd Archwilio Mewnol	Pennaeth Gwasanaethau Archwilio Mewnol / Ivan Butler, y Cyngorydd Julian Thompson-Hill
	4	Adborth o'r Cyfarfod Cydraddoldeb Corfforaethol - llafar	
	5	Rhaglen Gwaith i'r Dyfodol	
		<b>Adroddiadau</b>	
	6	Proses y Gyllideb 2016/17	Prif Swyddog Cyllid / Richard Weigh
	7	Adolygiad Ymarfer Plant	Pennaeth y Gwasanaethau Plant a Theuluoedd / Leighton Rees
	8	Datganiad Cyfrifon Drafft	Prif Swyddog Cyllid / Richard Weigh
	9	Adroddiad Gwella Blynyddol SAC - 2015/16	Swyddfa Archwilio Cymru

## Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

<b>21 Medi 2016</b>		<b>Eitemau Sefydlog</b>	
	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio	Cydlynnydd Archwilio / Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd	Pennaeth Busnes, Cynllunio a Pherfformiad / Alan Smith, Keith Amos
	3	Adroddiad Cynnydd Archwilio Mewnol	Pennaeth Gwasanaethau Archwilio Mewnol / Ivan Butler, y Cynghorydd Julian Thompson-Hill
	4	Adborth o'r Cyfarfod Cydraddoldeb Corfforaethol - llafar	
	5	Rhaglen Gwaith i'r Dyfodol	
		<b>Adroddiadau</b>	
	6	Proses y Gyllideb 2016/17	Prif Swyddog Cyllid / Richard Weigh
Tudalen 151	7	Ysgol Mair y Rhyl - Diweddariad Adroddiad Archwilio Mewnol	Pennaeth Archwilio Mewnol / Ivan Butler
	8	Adroddiad Blynnyddol Rheoli'r Trysorlys (Sesiwn Hyfforddi 30 munud cyn y cyfarfod – yn cynnwys manylion am weithredu REPOs) <b>(Gwahodd Pob Aelod)</b>	Prif Swyddog Cyllid / Richard Weigh

Mae tudalen hwn yn fwiadol wag