

At: Aelodau'r Pwyllgor Llywodraethu
Corfforaethol

Dyddiad: 22 Tachwedd 2017

Rhif Union: 01824706204

ebost: democrataidd@sirddinbych.gov.uk

Annwyl Gyngorydd

Fe'ch gwahoddir i fynychu cyfarfod y **PWYLLGOR LLYWODRAETHU CORFFORAETHOL, DYDD MERCHER, 29 TACHWEDD 2017** am **9.30 am** yn **YSTAFELL BWLLGOR 1A, NEUADD Y SIR, RHUTHUN LL15 1YN.**

Yn gywir iawn

G Williams

Pennaeth Gwasanaethau Cyfreithiol, AD a Democrataidd

AGENDA

1 YMDDIHEURIADAU

2 DATGANIADAU O FUDDIANT (Tudalennau 5 - 6)

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

3 MATERION BRYN

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 7 - 14)

Derbyn cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 27 Medi 2017 (copi'n amgaeedig).

5 YSGOLION MEWN TRAFFERTH ARIANNOL (Tudalennau 15 - 60)

Ystyried adroddiad gan y Pennaeth Cyllid a'r Pennaeth Addysg (copi'n amgaeedig) i egluro polisi ac ymagwedd y Cyngor at weithio gydag ysgolion mewn trafferth ariannol.

6 RHEOLI GWYBODAETH A RHEOLI TG MEWN YSGOLION (Tudalennau 61 - 66)

Ystyried adroddiad diweddarau gan y Pennaeth Addysg a'r Prif Reolwr Addysg (copi'n amgaeedig) i ddarparu gwybodaeth am sut mae'r Cyngor yn gweithredu gwelliannau yn y ffordd mae ysgolion yn rheoli gwybodaeth ers cyhoeddi adroddiad Archwilio Mewnol a roddodd 'Sicrwydd Isel'.

7 ADRODDIAD RIPA (DEDDF RHEOLEIDDIO PWERAU YMCHWILIO 2000) BLYNYDDOL (Tudalennau 67 - 70)

Ystyried adroddiad gwybodaeth gan y Dirprwy Swyddog Monitro (copi'n amgaeedig) am ddefnydd y Cyngor o'i bwerau gwyliadwriaeth dan RIPA (Deddf Rheoleiddio Pwerau Ymchwilio 2000).

8 ADRODDIAD RHANNU PRYDERON BLYNYDDOL (Tudalennau 71 - 74)

Ystyried adroddiad gan y Pennaeth Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd (copi'n amgaeedig) i roi gwybod i Aelodau am weithgareddau mewn perthynas â'r Polisi Rhannu Pryderon.

9 ADRODDIAD CYNNYDD ARCHWILIO MEWNOL (Tudalennau 75 - 92)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi'n amgaeedig) yn rhoi gwybod i aelodau am gynnydd Archwilio Mewnol.

10 DATGANIAD LLYWODRAETHU BLYNYDDOL – DIWEDDARIAD AR Y CYNLLUN GWEITHREDU (Tudalennau 93 - 96)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi'n amgaeedig) sy'n darparu gwybodaeth am sut mae'r Cyngor yn gweithredu gwelliannau i drefniadau llywodraethu ers cyhoeddi'r Datganiad Llywodraethu Blynyddol ym mis Gorffennaf 2017.

11 SAFONAU HUNANASESIAD ARCHWILIO MEWNOL (Tudalennau 97 - 100)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi'n amgaeedig) sy'n darparu canlyniadau'r hunanasesiad archwilio mewnol yn erbyn Safonau Archwilio Mewnol y Sector Cyhoeddus.

12 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL (Tudalennau 101 - 104)

Ystyried rhaglen gwaith i'r dyfodol y pwyllgor (copi'n amgaeedig).

AELODAETH

Y Cynghorwyr

Mabon ap Gwynfor
Tony Flynn
Martyn Holland

Alan James
Barry Mellor
Joe Welch

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

DEDDF LLYWODRAETH LEOL 2000

Cod Ymddygiad Aelodau

DATGELU A CHOFRESTRU BUDDIANNAU

Rwyf i,
(enw)

*Aelod /Aelod cyfetholedig o
(*dileuer un)

Cyngor Sir Ddinbych

YN CADARNHAU fy mod wedi datgan buddiant ***personol / personol a sy'n rhagfarnu** nas datgelwyd eisoes yn ôl darpariaeth Rhan III cod ymddygiad y Cyngor Sir i Aelodau am y canlynol:-
(*dileuer un)

Dyddiad Datgelu:

Pwyllgor (nodwch):

Agenda eitem

Pwnc:

Natur y Buddiant:

(*Gweler y nodyn isod*)*

Llofnod

Dyddiad

Noder: Rhwch ddigon o fanylion os gwelwch yn dda, e.e. 'Fi yw perchennog y tir sy'n gyfagos i'r cais ar gyfer caniatâd cynllunio a wnaed gan Mr Jones', neu 'Mae fy ngŵr / ngwraig yn un o weithwyr y cwmni sydd wedi gwneud cais am gymorth ariannol'.

Mae tudalen hwn yn fwriadol wag

PWYLLGOR LLYWODRAETHU CORFFORAETHOL

Cofnodion cyfarfod o'r Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd yn Ystafell Bwllgor 1A, Neuadd Y Sir, Rhuthun LL15 1YN, Dydd Mercher, 27 Medi 2017 am 9.30 am.

YN BRESENNOL

Y Cyngorwyr Mabon ap Gwynfor, Tony Flynn, Martyn Holland (Is-Gadeirydd), Barry Mellor (Cadeirydd) a Joe Welch

Aelodau Arweiniol – y Cyngorwyr Bobby Feeley a Julian Thompson-Hill

HEFYD YN BRESENNOL

Rheolwr y Gwasanaethau Cyfreithiol (LJ), Pennaeth Cyllid (RW), Prif Gyfrifydd (SG), Prif Archwilydd Mewnol (LL), Archwilydd Mewnol (SD), Pennaeth Gwella Busnes a Moderneiddio (AS), Pennaeth Gwasanaethau Cymorth Cymunedol (PG), Pennaeth Priffyrdd a Gwasanaethau Amgylcheddol (TW), Rheolwr Prosiect (EP), Rheolwr yr Uned Waith (AC) a Gweinyddwr Pwyllgorau (SJ).

Cynrychiolwyr Swyddfa Archwilio Cymru - Anthony Veale, Gareth Evans a Gwilym Bury.

1 YMDDIHEURIADAU

Derbyniwyd ymddiheuriadau am absenoldeb oddi wrth y Cyngorwr(wyr) Alan James

2 DATGAN CYSYLLTIAD

Ni ddatganwyd cysylltiad.

3 MATERION BRYD

Ni chodwyd unrhyw fater bryd.

4 COFNODION

Cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 27 Gorffennaf, 2017.

Materion yn codi:

Adroddiad Blynyddol Uwch-berchennog Risg Gwybodaeth: Gofynnodd Mr P Whitham pryd oedd y polisi ffurfiol ar staff yn mynd â gwybodaeth am gleientiaid allan o'r swyddfa yn debygol o gael ei gwblhau. Gan ymateb i'r cwestiwn, dywedodd swyddogion fod y polisi yn cael ei greu ar hyn o bryd a gobeithir ei weithredu ym mis Ebrill 2018.

Rheoli Fflyd: gan ymateb i gwestiwn a godwyd gan Mr P Whitham, cadarnhaodd y swyddogion y byddai adroddiad diweddar yn cael ei gyflwyno i'r Pwyllgor Llywodraethu Corfforaethol ym mis Ionawr 2018.

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

5 YMHOLIADAU ARCHWILIAD 2016/17

Cyflwynodd y Pennaeth Cyllid yr adroddiad Ymholiadau Archwilio 2016/17 (a ddosbarthwyd yn flaenorol) i roi gwybod i'r Aelodau am ymateb y Cyngor.

Roedd gan Swyddfa Archwilio Cymru (SAC), fel archwilwyr allanol penodedig CSDd, ddyletswydd i gasglu tystiolaeth am sut mae rheolwyr a'r unigolion hynny sydd â chyfrifoldeb dros lywodraethu (Pwyllgor Llywodraethu Corfforaethol) yn cyflawni eu dyletswyddau i atal a chanfod twyll.

Mae manylion o ymatebion y rheolwyr (Pennaeth Cyllid) a'r Pwyllgor Llywodraethu Corfforaethol (Cadeirydd PLIC) wedi eu nodi fel Atodiad i'r adroddiad.

Yn gryno, roedd yr ymatebion yn nodi ymagwedd y Cyngor tuag at y meysydd canlynol o lywodraethu:

- Prosesau rheoli sydd ar waith i adnabod a lliniaru yn erbyn y risg o dwyll.
- Ymwybyddiaeth o unrhyw achosion gwirioneddol neu honedig o dwyll.
- Prosesau i gael sicrwydd y cydymffurfiwyd â'r holl gyfreithiau a rheoliadau perthnasol.
- A oedd unrhyw ymgyfreithiad posibl neu hawliadau a fyddai'n effeithio ar y datganiadau ariannol.
- Prosesau i adnabod, awdurdodi, cymeradwyo, cyfrif am a datgelu trafodion partïon cysylltiedig a pherthnasoedd.

Eglurodd cynrychiolydd Swyddfa Archwilio Cymru, Anthony Veale, gyfrifoldeb Swyddfa Archwilio Cymru i ofyn cwestiynau ac adrodd i'r Pwyllgor Llywodraethu Corfforaethol. Cadarnhaodd nad oedd gan Swyddfa Archwilio Cymru unrhyw broblem â'r ymatebion.

Diolchodd Cadeirydd y pwyllgor i'r adran Gyllid a Swyddfa Archwilio Cymru am y gwaith a wnaed.

PENDERFYNWYD y dylai Cadeirydd y Pwyllgor Llywodraethu Corfforaethol gadarnhau yn ffurfiol yr ymatebion sydd wedi'u cynnwys yn Atodiad 1 i'r adroddiad.

6 CYMERADWYO'R DATGANIAD CYFRIFON

Cyflwynodd y Prif Gyfrifydd adroddiad Cymeradwyo Datganiad Cyfrifon 2016/17 (a ddosbarthwyd yn flaenorol) i gael ei gymeradwyo'n ffurfiol gan aelodau etholedig ar ran y cyngor.

Roedd gan y Cyngor ddyletswydd statudol i baratoi Datganiad Cyfrifon sy'n cydymffurfio â safonau cyfrifo cymeradwy.

Cymeradwywyd y datganiadau ariannol ar gyfer 2016/17, yn amodol ar archwiliad, gan y Pennaeth Cyllid ar 13 Mehefin 2017. Cyflwynwyd y cyfrifon drafft i'r Pwyllgor Llywodraethu Corfforaethol ar 19 Gorffennaf 2017 ac roeddent yn agored i'w arolygu'n gyhoeddus o 10 Gorffennaf tan 4 Awst.

Dywedodd y Prif Gyfrifydd wrth aelodau fod gwaith yn mynd rhagddo o ran y Gofrestr Asedau. Roedd y tîm cyllid wedi gwneud gwaith ymchwil i'r farchnad i system cyfriflyfr amgen. Croesawodd Cynghorydd Martyn Holland y gwaith a oedd wedi'i wneud o ran rheoli asedau a daeth i'r casgliad y byddai system sy'n gweithio'n dda o fantais.

Mae Swyddfa Archwilio Cymru wedi gweithio'n agos â'r tîm Cyllid er mwyn sicrhau bod yr archwiliad yn cael ei gwblhau mewn pryd ac yn llwyddiannus. Cyflwynodd cynrychiolydd Swyddfa Archwilio Cymru, Anthony Veale, Adroddiad Archwilio'r Datganiadau Ariannol – Swyddfa Archwilio Cymru. Dywedodd wrth aelodau am y broses a'r amserlen a oedd ynghlwm wrth lunio'r adroddiadau a chanmolodd waith a wnaed gan yr adran Gyllid a Swyddfa Archwilio Cymru i gwblhau pob archwiliad o fewn terfynau amser.

Cynhaliwyd trafodaeth gyffredinol a gofynnodd y Cynghorydd Mabon ap Gwynfor am ragor o eglurhad o ran y tabl a ddarparwyd o ran cronfeydd wrth gefn a'r gostyngiadau a welwyd dros y 12 mis diwethaf. Rhoddodd y Pennaeth Cyllid eglurhad i aelodau fod y tabl yn dangos y symudiad o ran cronfeydd wrth gefn drwy'r flwyddyn ac nad oedd gostyngiad o ran cronfeydd wrth gefn yn negyddol. Dywedodd y Prif Gyfrifydd wrth aelodau fod cyfarfodydd yn cael eu cynnal mewn adrannau i drafod cronfeydd wrth gefn a balansau i sicrhau eu bod yn cydymffurfio gyda dull cadarn o ran defnyddio cronfeydd wrth gefn. Roedd adroddiad ar gronfeydd wrth gefn y Cyngor yn cael ei gynhyrchu ar gyfer pob cyfarfod y Cabinet a oedd yn nodi defnydd o gronfeydd wrth gefn ac roedd yn gofyn am benderfyniad aelod Cabinet o ran defnydd a dyraniad cronfeydd wrth gefn.

Mynegodd y Cadeirydd werthfawrogiad ar ran y Pwyllgor am y gwaith a wnaed gan y Swyddogion Cyllid a Swyddfa Archwilio Cymru.

PENDERFYNWYD:

- *bod y Pwyllgor Llywodraethu Corfforaethol yn cymeradwyo Datganiad Cyfrifon 2016/17, sef Atodiad 1 i'r adroddiad*
- *gofyn i'r Cadeirydd ac i'r Pennaeth Cyllid lofnodi'r Cyfrifon a'r Llythyr Sylwadau.*

7 DIWEDDARIAD ARCHWILIO MEWNOL

Cyflwynodd y Prif Archwilydd Mewnol adroddiad diweddar Archwilio Mewnol (a ddosbarthwyd ymlaen llaw) yn rhoi diweddariad i'r aelodau ar gynnydd Archwilio Mewnol o ran cyflwyno gwasanaeth, darparu sicrwydd, adolygiadau a gwblhawyd, perfformiad ac effeithiolrwydd wrth sbarduno gwelliant.

Mae'r adroddiad yn darparu gwybodaeth am waith yr Adain Archwilio Mewnol ers y cyfarfod diwethaf y Pwyllgor. Aeth y Prif Archwilydd Mewnol drwy'r adroddiadau a oedd yn rhoi'r wybodaeth ddiweddaraf hyd at fis Medi 2017 ar:

- Adroddiadau archwilio mewnol a gyflwynwyd yn ddiweddar
- Adroddiadau Archwilio Mewnol dilynol
- Cynnydd gwaith Archwilio Mewnol hyd yma yn 2017/18
- Crynodeb o brosiectau nesaf yr Adran Archwilio Mewnol
- Safonau perfformiad Archwilio Mewnol

Codwyd y materion canlynol wrth drafod –

- Buddsoddiad mewn cynnal a gwella ffyrdd – Eglurodd y Pennaeth Gwella Busnes a Moderneiddio fod pontydd a ffyrdd i fod i gael eu cynnwys yn y Cynllun Corfforaethol i alluogi rhaglen waith a monitro. Eglurodd y Cynghorydd Thompson-Hill fod gan Priffyrdd rhaglen waith a oedd yn blaenoriaethu gwaith i gael ei gwblhau.
- Roedd cadw dogfennau wedi cael sicrwydd isel yn dilyn canlyniadau archwilio – Eglurodd y Prif Archwilydd Mewnol, yn dilyn arolwg staff, roedd y canlyniadau wedi bod yn is na'r disgwyl. Eglurodd y Prif Archwilydd Mewnol wrth aelodau fodd cynllun gweithredu cadarn ar waith i godi ymwybyddiaeth a byddai'r Amserlen Cadw Dogfennau Corfforaethol yn hygyrch i bawb.

Diolchodd y Cadeirydd i swyddogion am yr adroddiad manwl a'r ymatebion i bryderon a godwyd gan aelodau.

PENDERFYNWYD bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn yr adroddiad diweddarau a nodi'r cynnwys.

8 Y SIARTER ARCHWILIO MEWNOL

Cyflwynodd y Prif Archwilydd Mewnol yr adroddiad Siarter Archwilio Mewnol (a ddosbarthwyd yn faenorol) i ddarparu'r Siarter Archwilio Mewnol ddiwygiedig i aelodau ar gyfer cymeradwyaeth y Pwyllgor.

Eglurodd y Prif Archwilydd Mewnol fod y Siarter wedi'i diweddarau yn dilyn newidiadau i strwythur y gwasanaeth Archwilio Mewnol ac i adlewyrchu newidiadau i Safonau Archwilio Mewnol y Sector Cyhoeddus.

Yn dilyn pryderon gan aelodau, cadarnhaodd y Prif Archwilydd Mewnol fod nifer y gweithlu wedi lleihau i 6 swyddog, a dywedodd y byddai'r holl waith archwilio yn cael ei gwblhau i derfynau amser gofynnol. Dywedodd y Prif Archwilydd Mewnol fod digon o adnoddau i ddarparu'r sicrwydd gofynnol.

PENDERFYNWYD, bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn ac yn cymeradwyo'r Siarter Archwilio Mewnol ddiwygiedig.

9 ADRODDIAD CYNNYDD DIOGELU CORFFORAETHOL

Cyflwynodd y Prif Archwilydd Mewnol a Phennaeth y Gwasanaethau Cymorth Cymunedol ddiweddariad ar lafar ar weithredu'r cynllun gweithredu ar Ddiogelu Corfforaethol.

Dywedodd y Pennaeth Gwasanaethau Cymorth Cymunedol wrth aelodau fod llyfryn yn cael ei gynhyrchu ochr yn ochr â'r wefan newydd ar gyfer Diogelu Corfforaethol i bawb gael mynediad i'r wybodaeth. Byddai trefniadau ar gyfer ymarfer hyfforddiant gorfodol yn cael eu cyflwyno i sicrhau bod staff yn ymwybodol o Ddiogelu Corfforaethol ac yn cael hyfforddiant arno.

Roedd y Pwyllgor yn falch o'r cynnydd a wnaed i Ddiogelu Corfforaethol a chanmolwyd Swyddogion am y gwaith a wnaed i safonau uwch.

PENDERFYNWYD, bod y pwyllgor yn derbyn a nodi'r adroddiad gwybodaeth am y diweddariadau i Ddiogelu Corfforaethol.

Ar yr adeg hon (11.05 a.m) cafwyd egwyl o 10 munud.

Ailddechreuodd y cyfarfod am 11.15 a.m.

10 PROSIECT MAES PARCIO LOGGERHEADS

Cyflwynodd y Pennaeth Gwasanaethau Priffyrdd ac Amgylcheddol yr adroddiad (a ddsbarthwyd yn flaenorol) i adolygu'r gwaith ar brosiect maes parcio Loggerheads.

Eglurodd y Pennaeth Gwasanaethau Priffyrdd ac Amgylcheddol wrth aelodau beth oedd cefndir y prosiect. Eglurodd fod ffurflen gynnig gan aelod wedi'i chyflwyno i Gadeirydd y Grŵp Cadeiryddion ac Is-Gadeiryddion Archwilio, i ofyn i adroddiad gael ei ystyried. Penderfynwyd wedi hynny y byddai'r Pwyllgor Llywodraethu Corfforaethol yn derbyn yr adroddiad.

Dywedodd y Cyngorydd Martyn Holland wrth aelodau mai ef oedd wedi codi'r ffurflen gynnig gan aelod i ddechrau. Dywedodd fod ei bryder cychwynol wedi bod o ran y llinellau melyn dwbl a'r parcio peryglus ar y safle. Mynegodd y Cyngorydd Holland ganmoliaeth gyffredinol am y prosiect a dywedodd fod y maes parcio wedi gwella llawer. Roedd pryderon o ran y fynedfa wedi'u codi gan gynnwys y gorwariant a oedd ei angen i gwblhau'r prosiect.

Gan ymateb i bryderon a godwyd, cadarnhaodd y Pennaeth Gwasanaethau Priffyrdd ac Amgylcheddol fod materion wedi bod gyda'r prosiect a dyluniad y fynedfa. Eglurodd y Rheolwr prosiect fod elfen o risg bob amser i brosiectau fel maes parcio Loggerheads, a bod cynlluniau wrth gefn ar waith i ddarparu ar gyfer unrhyw newidiadau angenrheidiol.

Holodd yr Aelod Lleyg, Paul Whitham, a ellid darparu diffiniad o wrth gefn i aelodau i alluogi dealltwriaeth bellach. Gofynnodd aelodau i swyddogion am wybodaeth am y

broes dendro a phorthol caffael 'Gwerthwch i Gymru'. Gan ymateb i gwestiynau aelodau, dywedodd swyddogion fod gwefan wybodaeth Gwerthwch i Gymru wedi bod yn fuddiol. Roedd Llywodraeth Cymru wedi sefydlu'r porthol i fusnesau gael contractau, hysbysebu cyfleoedd tendro a hyrwyddo gwasanaethau.

Mae'n rhaid i Sir Ddinbych ddefnyddio'r porthol gan fod yr hysbysebion yn cydymffurfio â rheolau Caffael yr UE a chaiff tendrau eu neilltuo pan fo'n briodol i ddenu cyflenwyr lleol.

Diolchodd y Cadeirydd i swyddogion am yr adroddiad manwl a mynegodd ei ddiolch am yr onestrwydd a'r wybodaeth a roddwyd gan ymateb i bryderon aelodau. Diolchodd y Cynghorydd Martyn Holland i swyddogion am y gwaith a wnaed ar Brosiect Maes Parcio Loggerheads hefyd ac am yr adroddiad a ddarparwyd i aelodau.

PENDERFYNWYD,

- *bod diffiniad o Wrth Gefn yn cael ei ddarparu i aelodau*
- *bod aelodau'n derbyn yr adroddiad a'r cynnwys.*

11 DIWEDDARIAD AR GAMAU GWEITHREDU GWASANAETHAU GOFAL CARTREF

Darparodd y Pennaeth Gwasanaethau Cymorth Cymunedol adroddiad gwybodaeth (a ddosbarthwyd yn flaenorol) ar ddiweddariadau a wnaed yn dilyn Adolygiad Cenedlaethol o Ofal Cartref yng Nghymru gan AGGCC.

Roedd y Cynghorydd Bobby Feeley, Aelod Arweiniol Lles ac Annibyniaeth yn bresennol ar gyfer yr eitem.

Gan ymateb i'r cwestiynau a godwyd dywedodd y Pennaeth Gwasanaethau Cymorth Cymunedol wrth aelodau fod gwaith yn mynd rhagddo'n dda ar y cynllun gweithredu i fynd i'r afael â meysydd datblygu.

Diolchodd y Cadeirydd i'r Swyddogion a'r Aelod Arweiniol am y diweddariad ac roedd yn falch bod cynnydd yn cael ei wneud i fynd i'r afael â materion a godwyd.

PENDERFYNWYD *bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn ac yn nodi cynnwys yr adroddiad.*

12 RHAGLEN WAITH SWYDDFA ARCHWILIO CYMRU

Darparodd Swyddfa Archwilio Cymru adroddiad gwybodaeth i Aelodau (a ddosbarthwyd yn flaenorol), yn nodi'r rhaglen waith arfaethedig. Roedd yr adroddiad yn amlygu adroddiadau arfaethedig Swyddfa Archwilio Cymru ar waith archwilio sy'n ymwneud â chyllid a pherfformiad.

PENDERFYNWYD *bod y Pwyllgor yn derbyn ac yn nodi cynnwys yr adroddiad gan Swyddfa Archwilio Cymru.*

13 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL

Cyflwynwyd Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol (a ddsbarthwyd yn flaenorol) i'w hystyried.

Cymeradwywyd Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol yn amodol ar y diwygiadau canlynol:-

29 Tachwedd 2017-

- Adroddiad ar Ysgolion mewn anawsterau Ariannol
- Adroddiad diweddarar ar Ddatganiad y Llywodraeth
- Yr Hunanasesiad Archwilio Mewnol

24 Ionawr 2018

- Adroddiad Rheoliadau Cyllid Ysgolion
- Adroddiad Cyrff Allanol
- Adroddiad Rheoliadau Diogelu Data Cyffredinol

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

Daeth y cyfarfod i ben am 12:20 p.m.

Mae tudalen hwn yn fwriadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	29 Tachwedd 2017
Aelodau / Swyddogion Arweiniol:	Y Cyngorwyr Huw Hilditch-Roberts a Julian Thompson-Hill / Karen Evans, Pennaeth Addysg a Gwasanaethau Plant /Richard Weigh, Pennaeth Cyllid
Awdur yr Adroddiad:	Richard Weigh a Karen Evans
Teitl:	Fframwaith Herio ac Ymyrryd ar gyfer Ysgolion mewn Trafferthion Ariannol

- 1. Am beth mae'r adroddiad yn sôn?**
Proses y cyngor ar gyfer gweithio gydag ysgolion sydd mewn trafferthion ariannol.
- 2. Beth yw'r rheswm dros lunio'r adroddiad hwn?**
Egluro proses a dull gweithredu'r cyngor wrth weithio gydag ysgolion sydd mewn trafferthion ariannol. Mae'r polisi yn dilyn nifer o gamau uwchgyfeirio, ac mae un o'r rheiny'n ei gwneud yn ofynnol i ysgolion a llywodraethwyr unigol adrodd yn ôl i bwyllgor llywodraethu corfforaethol y cyngor.
- 3. Beth yw'r Argymhellion?**
Nodi a gwneud sylwadau ar fframwaith ysgolion mewn trafferthion ariannol y cyngor (manylir yn Atodiad 1), sy'n cynnwys cam uwchgyfeirio i ysgolion adrodd i'r pwyllgor llywodraethu corfforaethol.
- 4. Manylion yr adroddiad**
Caiff rheolaeth a'r cyfrifoldeb dros gyllidebau ysgolion ei ddirprwyo i gyrrff llywodraethu unigol ysgolion. Mae'r darpariaethau deddfwriaethol o fewn Deddf Safonau a Fframwaith Ysgolion, 1998 a Rheoliadau Cyllido Ysgolion (Cymru) 2010. Mae'r ddwy deddfwriaeth yn ategu Cynllun ar gyfer Ariannu Ysgolion y cyngor (Atodiad 2). Mae'r cyngor yn pennu cyfanswm cyllideb yr ysgol – cyn grantiau allanol - yn flynyddol ac yna'n dirprwyo'r rhan fwyaf o hyn (oddeutu 85%) i ysgolion drwy fformiwla y cytunwyd arno. Mae'r gweddill yn cael ei reoli'n ganolog ar ran ysgolion i ariannu eitemau fel cludiant ysgol a chostau canolog eraill.

Caiff y gefnogaeth rheolaeth ariannol i ysgolion ei ddirprwyo i'r ysgolion drwy reolwyr busnes a rheolaeth penodol. O dan y Cynllun uchod, mae'n ofynnol i bob ysgol gyflwyno cynllun cyllideb tair blynedd i'r cyngor bob blwyddyn. Rhaid i gynlluniau cyllideb ddangos bwriadau'r ysgol ar gyfer gwariant yn y 3 blynedd ariannol nesaf a'r tybiaethau sy'n sail i'r cynllun cyllideb hwnnw. Mae ysgolion yn gyfrifol am reoli arian dros ben neu ddiffyg dros y cyfnod.

Mae'r Cynllun hefyd yn cynnwys darpariaeth i drwyddedu sefyllfa ddiffyg ar gyfer ac i gefnogi hyn, mae'r cyngor wedi datblygu fframwaith herio ac ymyrryd mwy manwl.

Mae'r fframwaith wedi ei atodi yn Atodiad 1 ac mae'n cael ei grynhoi orau yn y siart llif ar Dudalen 3 yr atodiad.

Mae camau uwchgyfeirio yn cael eu nodi'n glir, gan orffen ar yr wythfed sy'n cynnwys atgyfeiriad at y Pwyllgor Llywodraethu Corfforaethol. Y cam olaf yn y pen draw fyddai i'r cyngor arfer pwerau i ddileu'r pwerau a ddirprwywyd i'r ysgol.

O ran cyd-destun, o 2011/12 hyd at ddiwedd 2016/17, cafodd cynghorau gyfarwyddyd gan Lywodraeth Cymru i warchod cyllidebau ysgolion yn ariannol o swm 1% uwchben y lefel o grant ariannol gan Lywodraeth y DU i Lywodraeth Cymru. Dewisodd Sir Ddinbych ddarparu mwy o gyllid i ysgolion dros y cyfnod hwn, gan ddarparu cyfanswm o 70% yn fwy i ysgolion nag a fyddai wedi ei gyfrannu drwy ddefnyddio'r peirianwaith angenrheidiol gan Lywodraeth Cymru yn unig. Roedd gwerth ariannol dulliau diogelu Llywodraeth Cymru i ysgolion Sir Ddinbych yn £4.422 miliwn dros 6 mlynedd o 2011/12 hyd at 2016/17 yn gymaint â bod cyllidebau ysgolion Sir Ddinbych wedi codi o £7.519 miliwn dros yr un cyfnod.

Roedd balansau ysgolion ar y lefelau uchaf erioed o £3.9 miliwn yn 2013 – 14, cyn cwmpo yn gyson ers hynny. Hyd yn oed gyda darpariaeth cyllid ychwanegol lleol (uwchben y cyfanswm oedd ei angen), nid yw wedi bod yn ddigon i ddal fyny gyda'r holl bwysau ariannol sydd wedi ei osod ar ysgolion. Mae'r codiadau cyflog a'r cynnydd mewn costau Yswiriant Cenedlaethol a phensiynau yn ystod y cyfnod hwn wedi bod yn arbennig o anodd i'r sector, yn arbennig yn 2016/17. Roedd y pwysau'n cael ei adlewyrchu yn y rhagdybiaethau cyllideb tymor canolig a gyhoeddwyd i ysgolion.

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

Mae'r broses archwilio allanol flynyddol yn ategu stiwardiaeth ariannol a threfn lywodraethol y Cyngor ac felly yn cefnogi holl wasanaethau a blaenoriaethau'r Cyngor.

6. Faint fydd yn ei gostio a sut fydd yn effeithio ar wasanaethau eraill?

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

7. Beth yw prif gasgliadau'r Asesiad o'r Effaith ar Les?

Barn broffesiynol y Pennaeth Addysg a'r Swyddog Adran 151 yw nad oes angen Asesiad o Effaith ar Les ar gyfer yr adroddiad hwn, gan mai adrodd am fframwaith presennol i bwyllgor archwilio'r cyngor sy'n cael ei wneud.

8. Pa ymgynghoriadau a gynhaliwyd gydag Archwilio ac eraill?

Ymgynghorwyd ag ysgolion ar y Cynllun ar gyfer Ariannu Ysgolion a'r fframwaith ar gyfer Ysgolion mewn Trafferthion Ariannol. Mae'r Fforwm Cyllidebau Ysgolion yn cadw'r ddau o dan adolygiad.

9. Datganiad y Prif Swyddog Cyllid

Mae natur a graddfa'r ddirprwyaeth i ysgolion yn dod gyda chyfrifoldeb i reoli'r sefyllfa ariannol. Derbynnir y bydd arian dros ben a diffygion o fewn y fframwaith hwn. Cyfrifoldeb yr ysgolion yw sicrhau fod arian dros ben yn cael ei reoli'n gyfrifol a'u bod yn mynd i'r afael â diffygion dros gyfnod rhesymol. Peirianwaith y Cyngor yw'r fframwaith ar gyfer Ysgolion mewn Trafferthion Ariannol er mwyn

sicrhau fod hyn yn digwydd ac sy'n cynnwys sancsiynau os nad ydy hyn yn digwydd.

- 10. Pa risgiau sydd yna ac oes yna unrhyw beth y gallwn ei wneud i'w lleihau?**
Mae'r Cynllun ar gyfer Ariannu Ysgolion a'r fframwaith ar gyfer Ysgolion mewn Trafferthion Ariannol yn cael eu nodi yn null gweithredu a rheolyddion y cyngor er mwyn sicrhau fod cyllidebau ysgolion wedi'i dirprwyo yn cael eu rheoli'n bwrpasol.

- 11. Pŵer i wneud y Penderfyniad**
Deddf Safonau a Fframwaith Ysgolion, 1998 a Rheoliadau Cyllido Ysgolion (Cymru) 2010
Adran 151 o Deddf Llywodraeth Leol 1972.

Mae tudalen hwn yn fwriadol wag

Denbighshire County Council

Schools Reporting Timetable and Challenge & Intervention Framework for Schools in Financial Difficulty



Created: June 2013

Last Updated: June 2017

Author: Schools Support Team

Introduction

The Denbighshire Scheme for Financing Schools prohibits schools from planning for a deficit when preparing their annual budget plans. In support of the Authority's monitoring and intervention role the scheme requires schools:

- To return a draft 3 year budget to the LA and if applicable, submit notification that they are unable to set a balanced budget by the 1st April each year
- To gain approval, where applicable, for a planned deficit, by the 1st May of each year including submission of the proposed recovery plan intended to support the reduction/removal of that deficit. Any unplanned deficits that occur within the financial year due to unforeseen circumstances must be reported as soon as they become known to the school. Approval to carry forward that deficit to the new financial year must be sought.
- To submit a final Governor approved budget (surplus or deficit) by the 31st May each year to include a financial recovery plan for those schools who have been granted a licensed deficit

Schools should only apply for a licensed deficit in circumstances where they cannot set a balanced budget without seriously impacting on educational provision.

Denbighshire County Council has no power to write off the deficit balance of any school and all deficits will remain a liability of the Governing Body until paid back. This applies in all circumstances including during school re-organisation.

Schools must, where possible, avoid the need to apply for a licensed deficit by robustly managing their 3 year budget planning process and being proactive in responding to changes early enough to allow mitigating actions to be implemented.

Where it is found that deficits have occurred as a result of financial mismanagement at a school level then Denbighshire County Council will consider the merits of enforcing its powers under S51 of the Schools Standards and Framework Act to remove financial delegation from the school. Denbighshire is however committed to working with the Governing Body to ensure this can be avoided where possible.

What is the purpose of the Framework?

The challenge and intervention framework is intended to act as a mechanism for the Authority to provide schools with an appropriate level of challenge and support to help them set a balanced budget or if this is not achievable to prepare a recovery plan that sets out the action the school will take to achieve a sustainable financial position over an agreed period of time.

The framework will provide schools with:

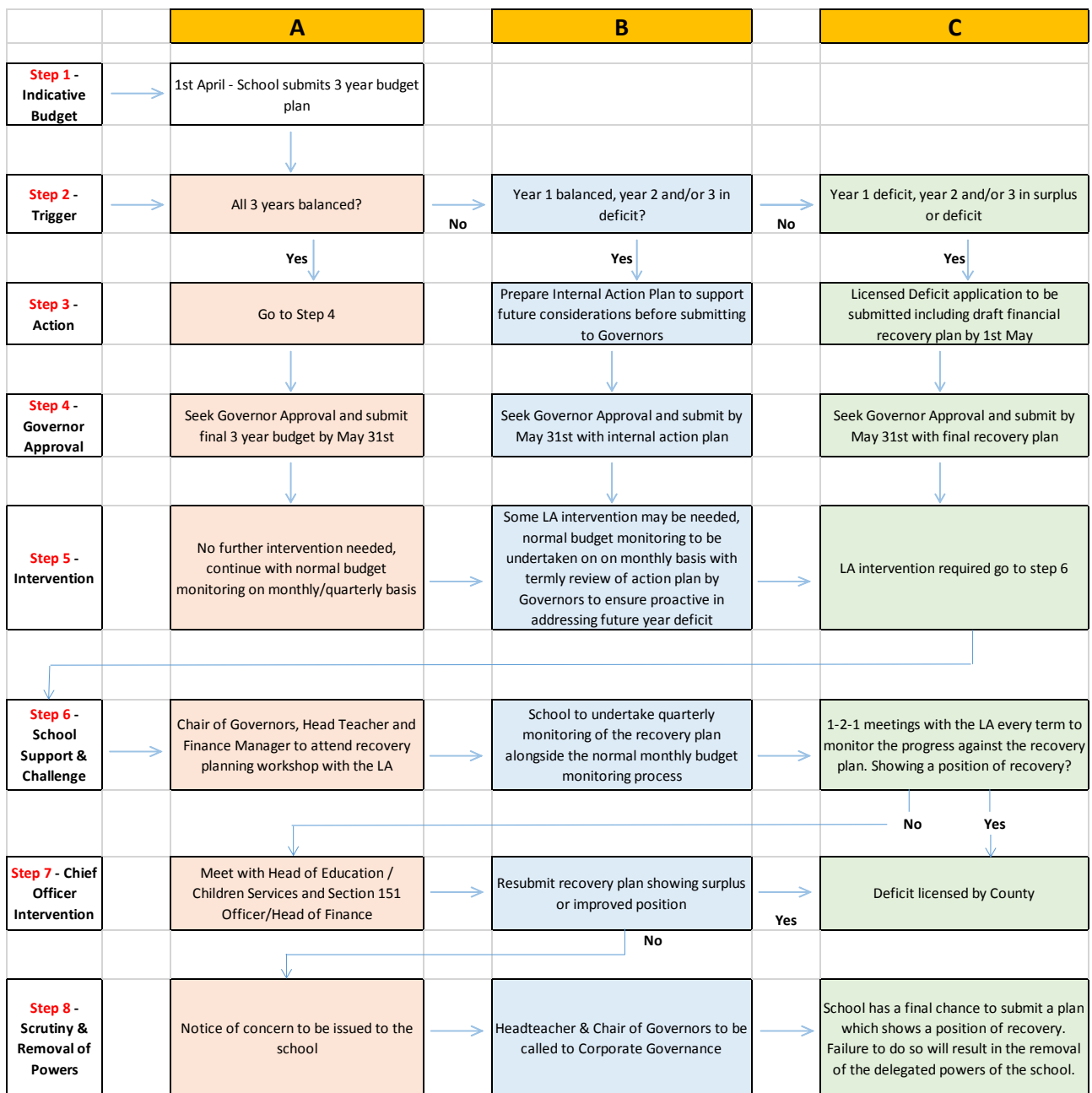
- **An agreed timescale in which to take the action required to balance the budget**
A school will normally be expected to deliver its recovery plan within a three year period. This may be extended in exceptional circumstances where a school cannot deliver a recovery plan over three years without seriously affecting its educational provision or standards. Any extension beyond a two year period must be agreed by Denbighshire's Head of Education and Section 151 Officer.
- **Support, Monitoring and Challenge**
Financial and operational management support and challenge through a network of advisors including Education Officers, Finance Officers and HR Officers.

This may include the provision of:

- Benchmarking data
- Financial analysis
- Audit information
- Regulatory Advice
- Contextual data – e.g. demographic changes
- Focused training sessions relevant to the situation

Any school failing to comply with this framework by taking actions to meet the requirements will be in breach of their financial management responsibilities. This will be challenged and can lead to intervention by the S151 Officer and potential removal of the delegated powers of the school

The process for challenging and supporting schools is defined in the diagram below:



Each of the steps in the diagram is explained below.

Step 1: Indicative Budgets

The school will submit their DRAFT 3 year budgets to the School Funding Team by the 1st April of each year. These will be based on the final budget released to schools within the annual school budget formulation cycle.

Step 2 & 3: Trigger/Action

If a school submits a 3 year budget plan that shows a surplus position in each of the 3 years no intervention will be required and they will only be required to seek Governor Approval and continue to monitor as part of the normal budget monitoring process for schools.

If a school submits a 3 year budget plan that shows a surplus position in year 1 but a potential deficit in year 2 and/or year 3 then there will be no direct requirement for intervention however the schools will be required to prepare an internal action plan that outlines their commitment to address future year's deficits. They will then only be required to seek Governor Approval and monitor as part of the normal budget monitoring process for schools with the action plan being reviewed on a termly basis.

If a school submits a 3 year budget plan that shows a year 1 deficit and/or surplus/deficit in years 2 & 3 then direct intervention will be required. The school must initially apply for a licensed deficit by 1st May with a draft financial recovery plan as supporting documentation. The recovery plan must indicate the actions that will be taken to bring the financial position back into balance. This may be through a combination of income generation and/or a reduction in expenditure and will in most cases result in staffing implications.

If the Recovery Plan is not deemed robust enough to deliver the savings needed the licensed deficit will be rejected. Schools will be in breach of financial regulations if they set a deficit budget that has not been approved via the appropriate process

Schools are required to re-apply for a licensed deficit on an annual basis, even where a recovery plan has been agreed previously. This will allow the LA to ensure that the recovery plan is on track to being delivered and mitigates the risk of further changes at the detriment to the schools financial position

Step 4: Governor Approval

In all cases schools must ensure that Governors are accountable for the financial position of the school. The 3 year Governor Approved budget plan must be submitted by 31st May of each year to include a recovery Plan for those in deficit.

Step 5: Intervention

Those schools that are in surplus over the 3 year period will not require any direct intervention and will simply be required to monitor their position within the normal monthly monitoring process. Those schools who may be facing a year 2 and/or year 3 deficit may require intervention dependent upon the severity of the forecast position. This will be provided at the request of the school and if deemed appropriate.

Those schools that are in deficit in the current year will require intervention under step 6 of the above process.

Step 6: School Support and Challenge

Financial advice, information and training will be available to support schools in recovering from a deficit financial position. This will initially be via a financial recovery workshop that will be set up between the Head teacher, Chair of Governors and Finance Manager. Schools will then be required to continue to monitor the plan, as a minimum on a termly basis and re-submit as necessary.

1-2-1 meetings will be held between the school and LA Officers to ensure the recovery plan is continually validated and appropriately monitored. Paperwork for this meeting must be received by the Schools Support Team at least 3 working days prior to it taking place, or the meeting will be cancelled and the position escalated. Full spreadsheets including the 3 year plan, recovery plan and staffing list are required.

Following the submission of a recovery plan a number of validation checks will be completed by the School Funding Team to ensure that the plans are reasonable. This will be done by: -

- Comparing the current year's income and expenditure budgets with previous years' trends to identify any significant differences.
- Checking that the correct balances have been brought forward into the current year and all funding delegated by the Local Authority has been taken in to account.
- Actions included in the recovery plan are realistic and that by implementing them the required level of savings can be achieved.
- Any areas that are unclear or simply not achievable will be queried with the school and clarification sought.

Where the plans are deemed to be suitable then they will be accepted by the Local Authority and reviewed throughout the year in the termly 1-2-1 meetings.

The licensed deficit will be approved by the Head of Education & S151 Officer and written confirmation will be sent to the school once the licensed deficit has been processed.

Step 7: Chief Officer Intervention

This step is for those schools who are unable to show a position of recovery following meetings with the LA. The Chair of Governors, Head Teacher and Finance Manager will be called to meet with the Head of Education plus the Section 151 Officer to discuss the financial recovery plan submitted.

The School will have another opportunity to re-submit a recovery plan showing a surplus position.

If the plans are deemed to be suitable they will be accepted by the Local Authority and reviewed throughout the year in the termly 1-2-1 meetings.

Step 8: Corporate Governance Committee & Removal of Delegated Powers

Intervention is proposed to escalate at three levels. It is envisaged that deficit schools will engage with the Local Authority well before the need for intervention as these arrangements are the last resort, for the protection of public monies and to protect the overall resource for all schools. The levels of intervention are:

1. Notice of Concern issued to School

A school that fails to not take the necessary action will be given a formal notice of concern, stating the action the Local Authority recommends they should take to bring the budget back in to balance including any charging of interest on the deficit.

2. School given 1 month to respond to notice of concern

An explanation will be required from the school about the action being taken to safeguard the school's financial position and why progress to date has not been satisfactory. The School will also be requested to discuss the deficit at the Council's Corporate Governance committee.

3. Suspension of delegated financial powers

Where the LA considers that insufficient progress or cooperation has been made decision will be made by the Head of Education and S151 Officer to suspend delegation. Under suspension the authority would take control of the budget and take the necessary action before returning control to the Governing Body. During the suspension school staff would be responsible to the authority for the day-to-day financial administration in the school and all budgetary decisions will be removed from the school.

Removal of delegated powers will apply where:

- The school is persistently in breach of the Scheme for Financing Schools
- The school will not set a balanced budget
- The school will not engage in the licensed deficit process
- The deficit is worsening and no action is being taken by the school
- There is evidence of financial mismanagement by the school
- A school in special measures has not demonstrated commitment to making better use of resources or achieving value for money

Appendix 1

Recovery Plan Proforma



Draft Financial Recovery Plan

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***** **School**

Status from latest 3 year projection if no further action taken:

	2016/2017	2017/2018	2018/2019	2019/2020
Surplus/(Deficit) Carried Forward		0	0	
Budget/Forecast Budget				
Forecast Expenditure				
Annual Surplus/(Deficit)	0	0	0	0
Cumulative Surplus/(Deficit) if no further action taken	0	0	0	0

Mitigating Actions:

EVRs / Retirement

Total	0	0	0	0
In-year Surplus/(Deficit)	0	0	0	0
Revised Cumulative Surplus/(Deficit)	0	0	0	0

Notes

Appendix 2

Licensed Deficit Proforma



Application for a Licensed Deficit for Schools

Schools should only apply for a planned licensed deficit in circumstances where they cannot set a balanced budget without seriously impacting on educational provision.

Name of School:

Date:

Financial Year: 2017/2018

Value of deficit (predicted deficit by 31/03/2018):

We will:

- Confirm we will implement the savings in the timescales agreed, and inform the School Funding Section of any deviation from the recovery plan (attached).
- Provide any other information as and when required by the Local Authority.
- Enclose a 3 Year Budget Recovery Plan.

Signed (Headteacher):

Print Name:

Date:

Signed (Chair of Governors):

Print Name:

Date:

Please either scan and return this form to catherine.howatson@denbighshire.gov.uk or send it to the School Funding Team, Finance, County Hall, Wynnstay Road, Ruthin, LL15 1YN.

Mae tudalen hwn yn fwriadol wag

**Denbighshire County Council
Cyngor Sir Ddinbych**



Department of Education

Scheme For Financing Schools

**Karen Evans
Head of Education**

Revised May 2013

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ANNEX 1 Denbighshire Schools Maintained under the Provisions of this Scheme

SECTION 1

INTRODUCTION TO THE SCHEME

1.1 THE FUNDING FRAMEWORK

- 1.1.1 The funding framework which replaces Local Management of Schools is based on legislative provisions contained in sections 45-53 of the School Standards and Framework Act, 1998 (SSAF Act) and as further detailed in The School Funding (Wales) Regulations 2010.
- 1.1.2 Under this legislation, the Local Authority determines the size of the Local Schools Budget (LSB). The categories of expenditure which fall within the LSB are prescribed under regulations made by the Secretary of State, but included within the LSB is all expenditure, direct and indirect, on the Authority's maintained schools. The Local Authority may retain funding for purposes defined in regulations made by the Welsh Assembly Government under s.46 of the SSAF Act. The amounts to be retained centrally are determined by the Authority, subject to any limits or conditions prescribed by the Welsh Assembly Government. The balance of the LSB left after deduction of centrally retained funds is termed the Individual School's Budget (ISB).
- 1.1.3 The Local Authority must distribute amounts from the ISB amongst all its maintained schools, according to a formula which accords with regulations made by the Welsh Assembly Government, and enables the calculation of a budget share for each maintained school. This budget share is then delegated to the governing body of the school concerned, unless the school is a new school which has not yet received a delegated budget, or the right to delegated budget has been suspended in accordance with s.51 of the SSAF Act. The financial controls within which delegation works are set out in this document in accordance with s.48 of the SSAF Act and are subject to approval by the Schools' Forum or Welsh Assembly Government. All revisions to the Authority's scheme must be approved by the Schools' Forum or Welsh Assembly Government, which will have the power to modify or impose a scheme.
- 1.1.4 Subject to the provisions contained in this scheme, governing bodies may spend budget shares for the purposes of their school. They may also spend budget shares on any additional purposes prescribed by the Welsh Assembly Government in regulations made under s.50, SSAF Act, 1998.
- 1.1.5 The Authority may suspend a school's right to a delegated budget, by giving the governing body notice, in writing, if the provisions of the Scheme for Financing Schools (or rules applied by the scheme) have been substantially or persistently breached, or if the budget share has not been managed satisfactorily. The Authority is likely to issue the governing body of a school with a Notice of Concern letter in the first instance where, in the opinion of the Head of Education and the Section 151 Officer, action is needed to be taken to safeguard the financial position of the Authority or school. Such a notice will set out the reasons and evidence for it being made and may place

on the governing body restrictions, limitations or prohibitions in relation to the management of funds delegated to it. The process the Authority will follow in suspending delegation is outlined in Annex 2. There is a right of appeal to the Welsh Assembly Government. A school's right to a delegated budget share may also be suspended for other reasons.

- 1.1.6 In accordance with regulations, the Authority will publish each year a statement setting out details of its planned Local Schools' Budget, showing the amounts to be centrally retained, the budget share for each school, the formula used to calculate those budget shares and the detailed calculation for each school. After each financial year the Authority will publish a statement showing out-turn expenditure at both central level and for each school, and the balances held in respect of each school.
- 1.1.7 The detailed publication requirements for financial statements and for the Scheme are set out in regulations. Each school will receive a copy of the Scheme and any amendment, and each year's budget and out-turn statements.

1.2 THE ROLE OF THE SCHEME

- 1.2.1 Denbighshire County Council's Scheme for Financing Schools sets out the financial relationship between the Authority and the maintained schools which it funds. The Scheme contains requirements relating to financial management and associated issues and is binding on both the Authority and on schools. The scheme should be considered in conjunction with Denbighshire County Council's Education Service Service Plan, and education policy and guidance documents, including those described in para 1.1.6 above and Denbighshire County Council's Contract & Procedure Rules.

1.3 APPLICATION OF THE SCHEME TO MAINTAINED SCHOOLS

- 1.3.1 This scheme applies to all Denbighshire's Community, Voluntary, Community Special and Foundation schools. Schools within scope of the scheme are listed at ANNEX 1 to this scheme.

1.4 PUBLICATION OF THE SCHEME

- 1.4.1 A copy of the scheme for financing schools in Denbighshire, together with any approved revisions, will be provided for the Headteacher and Governing Body of each school covered by the scheme. Additionally, the scheme will also be made available on both the working document store for internal purposes, and the Denbighshire website.

1.5 REVISION OF THE SCHEME

- 1.5.1 Monitoring and evaluation of the scheme will be carried out by the Schools' Budget Forum which meets termly for consultative purposes. The Forum comprises governors, headteachers, and members and officers of the County Council. The Forum evaluates the efficiency and

effectiveness of the Scheme for Financing Schools and approves any changes to the Scheme. All Forum minutes and agendas are available on the Denbighshire website.

1.5.2 Proposed revisions to the scheme will be the subject of consultation with all headteachers and all Schools' governing bodies. Should the Schools' Forum and the Authority not agree on the terms of any proposed revision to the Scheme, the Authority may apply to the Welsh Minister for approval of such proposals.

1.5.3 The Welsh Minister may approve proposals, approve subject to modification, or refuse to approve any such proposals.

1.6 THE ROLE OF THE AUTHORITY, THE GOVERNING BODY AND DELEGATION OF POWERS TO THE HEADTEACHER

1.6.1 Denbighshire County Council has a wide range of statutory functions relating to the provision of Education, including a duty to promote high standards. The Authority's priorities are laid down in the 'Big Plan' and the 'Education Services Service Plan' which form the basis of an active partnership between the County Council, its schools and other partners to secure continuous school improvement.

1.6.2 Governing bodies are incorporated and have their own statutory duties and powers. Specifically, the governing body is required to conduct the school with a view to promoting high standards of educational achievement. The governing body has a general responsibility for ensuring that the school is run effectively and efficiently within the framework set by legislation and the policies of Denbighshire County Council.

1.6.3 The governing body of a school which has a delegated budget is able, subject to any specific provisions made by this scheme, to spend any sum available to it in respect of the school's budget share for a financial year as they deem appropriate. In doing so, they must determine what powers they wish to be delegated to the headteacher. Governors will want to balance the need for the school to function effectively on a day to day basis with the fact that responsibility rests with them. A prudential balance needs to be arrived at, which should include full reporting back to governors of the use made of delegated powers on a suitable periodic basis. The governing body is required to consider the extent to which it wishes to delegate its financial powers to the headteacher and other members of their Schools leadership teams and to record its decisions (and any revisions) relating to delegation of powers in the minutes of the governing body.

1.6.4 The first formal budget plan of each financial year must be approved by the full governing body by 31st May. (see SIFD policy)

1.7 MAINTENANCE OF SCHOOLS

The Authority is responsible for maintaining the schools covered by the Scheme, and this includes the duty of defraying all the expenses of

maintaining them (except in the case of a voluntary school where some of the expenses are, by statute, payable by the governing body). Part of the way an Authority maintains schools is through the funding system put in place under Sections 45 to 53 of the School Standards and Framework Act 1998.

SECTION 2

FINANCIAL REQUIREMENTS: AUDIT

2.1 APPLICATION OF FINANCIAL CONTROL TO SCHOOLS

2.1.1 In their management of the delegated budget, Governing Bodies must abide by the Authority's requirements on financial controls and monitoring as identified in both this published scheme and in those publications referred to within this scheme but not comprising part of it. Where additional publications are referred to, these will be provided for schools and be fully compatible with this scheme.

2.2 PROVISION OF FINANCIAL INFORMATION AND REPORTS

2.2.1 Schools are required to provide the Local Authority with details of anticipated and actual expenditure and income. Finance Managers must populate the County's Collaborative Planning system (CP) with 3 year figures and keep up to date in accordance with the Revenue Report and Committee timetable.

2.2.2 Those schools deemed to be in financial difficulty (SIFD) will be expected to meet the requirements of the [*Challenge and Intervention Framework for Schools*](#).

2.3 PAYMENT OF SALARIES: PAYMENT OF BILLS

2.3.1 The County Council may offer an SLA for the payment of salaries and the procurement and payment of goods and services, according to the terms and specifications of the DCC Traded & Support Services Framework. All responsibilities, administrative arrangements and designation arrangements relating to these services will be agreed with schools at the time the SLAs are agreed, the details of which can be found on the working document store.

2.4 CONTROL OF ASSETS

2.4.1 Schools are free to determine their own arrangements for keeping a register of assets worth less than £1000, but they must keep a register in some form that satisfies the requirements of insurers. The Authority issues guidance in this respect. All schools are required to maintain a register of its moveable non capital assets worth in excess of £1000 in a form determined by the Authority and in accordance with Denbighshire

County Council's Contract & Procedure Rules. All disposals of assets from the register shall firstly be authorised by the governing body or its finance committee (if appropriate). All disposals shall also be in accordance with Denbighshire County Council's Contract & Procedure Rules.

2.5 ACCOUNTING POLICIES (including year end procedures)

2.5.1 Accounting Policies

The Authority's responsibilities are to make arrangements for the proper administration of its financial affairs and to secure that one of its officers (the Section 151 Officer) has responsibility for the administration of those affairs. The Section 151 Officer is responsible for the preparation of the Authority's statement of accounts, which includes expenditure by schools and must present a true and fair view of the financial position of the Authority at the end of the financial year.

In order to achieve this, suitable accounting policies have been selected and will be applied consistently, ensuring that proper accounting records are maintained and kept up to date. A summary of the main policies is given below:

- use of accruals (commitments) basis;
- all income and expenditure should be matched;
- a prudential approach should be adopted towards estimating future income and expenditure.

All schools must comply with the Authority's accounting policies.

2.5.2 Accounting year end procedures

Financial Services will issue specific guidelines to schools on the timetable and procedures to be followed. Schools are required to comply with the closure timetable.

2.6 WRITING OFF OF DEBTS

2.6.1 The Governing Body of each school will have the final decision in the writing off of debts. Any costs arising from the Governors decision must be met from the School's delegated budget share. The Authority will provide schools with regular information on outstanding debts to ensure this can be monitored effectively.

2.7 BASIS OF ACCOUNTING

2.7.1 The Local Authority requires all reports and accounts from schools to be on an accruals basis. This means that all income and expenditure should be accounted for in the financial year which it is incurred. However, internally schools may use either a cash or accruals basis for accounting.

2.8 SUBMISSION OF BUDGET PLANS

- 2.8.1 Each school, through their designated Finance Manager, is required to submit a 3 year budget plan to the Authority annually. In the case of all schools, this should be not later than 31 May each year. However, best practice would dictate that financial year budgets should be set by 1 April. Budget plans must show the school's intentions for expenditure in the following 3 financial years and the assumptions underpinning that budget plan. Budget plans need to be monitored and reviewed for accuracy in a timely manner.

It is desirable that schools make clear the way in which school development planning and, in particular school improvement, is supported by the budget plan. In certain cases, and specifically where planned expenditure is exceeded, the Authority will require the submission of revised plans.

- 2.8.2 Finance Managers will have online access to the Authority's Financial Management Systems (JWalk & Collaborative Planning - CP), which will show the latest income and expenditure items posted against the school's delegated budget. The system allows schools to enquire on individual items and raise any queries they may have in relation to the item.
- 2.8.3 Schools must take full account of estimated deficits/surpluses at the previous 31 March in their budget plan. Schools are allowed to apply for a licensed deficit and show that they have a plan to be in a surplus position over 3 years. Those schools with falling rolls and severe forecast deficit positions will be required to submit a recovery plan which will be closely monitored on a regular basis. The requirements for this are set out in the Challenge and Intervention Framework for Schools.

2.9 IMPROVEMENT PLANNING

- 2.9.1 Section 2 of the Local Government (Wales) Measure 2009 places local authorities under a general duty to "make arrangements to secure continuous improvement in the exercise of [their] functions". While this statutory responsibility does not extend to governing bodies, it is considered good practice for such bodies to set clear priorities, to identify actions to achieve them and to establish an appropriate framework of performance measures to be used in monitoring progress. Such plans and strategies will need to be refreshed on a regular basis possibly annually.

2.10 VIREMENTS

- 2.10.1 Schools may vire funds between budget heads within delegated budgets. However, where the governing body is in receipt of specific grants, they must comply with the grant conditions relevant to each grant. The funding allocated through the funding formula is not hypothecated for that particular purpose and can be vired accordingly.

2.11 AUDIT: GENERAL

- 2.11.1 Financial Regulations 26-29 require an on-going internal and external audit system for all schools. Each governing body is expected to comply with these regulations and to meet any request for information or access to records from both internal and external auditors.

2.12 SEPARATE EXTERNAL AUDITS

- 2.12.1 Governing bodies may employ their own suitably qualified external auditors to audit their accounts if they wish. The Authority will not, however, make any additional funds available for this purpose. Such arrangements will not preclude the Section 151 Officer carrying out any internal or external audit check he/she feels necessary.

2.13 AUDIT OF VOLUNTARY AND PRIVATE FUNDS

- 2.13.1 Every governing body must ensure the safe and proper custody of any voluntary or private funds, or funds relating to trading organisations entrusted to it, and that all funds are approved firstly by the governing body and thereafter properly accounted for. To this end, all funds must be subject to an appropriate audit certificate on an annual basis and, where a fund is registered as charitable, all necessary returns to the charity commission are completed and submitted in accordance with requirements of the charity commissioners. It is the responsibility of the Governing Body to ensure that the school meets the requirements of the DCC School Fund Guidance.
- 2.13.2 A report should be presented to the Governing Body annually, stating the use made of such funds and the balances held.

2.14 REGISTER OF BUSINESS INTERESTS

- 2.14.1 All governors, headteacher and all members of staff of a school must declare all business interests they or their immediate family have in a register set up by the governors for that purpose. It will be the responsibility of the governing body to ensure that the register is kept up to date, by positively reviewing and making necessary enquiries of every governor, headteacher and members of staff at least annually.

2.15 PURCHASING, TENDERING AND CONTRACTING REQUIREMENTS

- 2.15.1 Schools are required to abide by the Authority's Financial Regulations Relating to Schools FR45-56 in relation to purchasing, tendering and contracting matters.
- 2.15.2 The Council has established a number of "corporate contracts" with approved suppliers and there is an expectation that schools will utilise these contracts in order to ensure and demonstrate that they are

obtaining value for money. Current examples of such contracts include office supplies, educational products, paper, energy, IT hardware and Consumables.

2.16 APPLICATION OF SERVICE LEVEL AGREEMENTS (SLA's) TO SCHOOLS - SEE ALSO SECTION 8

- 2.16.1 Schools are not bound to take up Authority SLAs and may opt out of them if they feel they can obtain value for money from an alternative provider. This only applies to those services categorised as traded and not those categorised as support. Schools which enter into SLAs with the Authority are bound by the terms contained within each SLA, which may allow for variation of terms and conditions. Schools which opt out of Authority SLAs in contravention of the agreed terms and conditions will be required to meet any additional costs or obligations incurred as a result of their action. Schools may also be bound to certain contracts approved by the Welsh Assembly Government for services for which funding is delegated after April 1999, irrespective of the agreement of schools.
- 2.16.2 Schools should note that, although governing bodies are empowered under para 3 Sch 10 SSAF Act 1998 to enter into SLAs or contracts, in most cases they do so on behalf of the Education Authority, as maintainer of the school and owner of the funds in the budget share. Where the governing body has clear statutory obligations, e.g. contracts made by aided schools for the employment of staff, the agreement may be made solely on behalf of the governing body.
- 2.16.3 The Authority publishes to schools a list of School Support / Traded Services every year, containing a list of the services which it intends to offer to schools and for which schools may enter into contractual arrangements with the Authority. The Authority reserves the right to alter or amend these services in line with its duty to secure value for money. It undertakes to conduct a periodic review of such services through Schools' Budget Forum.

2.17 CENTRAL FUNDS AND EARMARKING

- 2.17.1 Where certain conditions are met, the Authority may make available to schools, allocations from central funds or grants that are additional to and separate from a schools delegated budget share.
- 2.17.2 All such additional allocations will be subject to conditions that clearly set out the purpose or purposes for which the funds may be used.
- 2.17.3 The Local Authority retains the right to require a school to return any earmarked sum or grant if it cannot be demonstrated that such funding has been spent on the purposes for which it is given.
- 2.17.4 The Authority will, if necessary, establish an appropriate accounting mechanism to ensure that such allocations are not assimilated into a schools budget share.

2.17.5 The Local Authority cannot make any deduction, in respect of interest costs to the Local Authority, from payments to schools of devolved specific or special grant.

2.18 SPENDING FOR THE PURPOSE OF THE SCHOOL

2.18.1 S.50, SSAF Act, 1998 allows governing bodies to spend budget shares for the purposes of the school. This may include non-school provision of programmes of education or provision of programmes of education within the 'Family of Schools' where governors can show that these relate directly to the raising of standards. One example of this would be Community Focused Schools' activities.

2.19 CAPITAL SPENDING FROM BUDGET SHARES

2.19.1 Governing bodies may use their budget shares to meet the cost of capital expenditure on school premises. This provision includes expenditure by the governing body of an aided school on work which is their responsibility under para 3 Sch. 3 of the SSAF Act 1998. However, should the anticipated capital expenditure by a governing body of a school exceed £15,000 in any one year, the governing body is required to notify the Authority and take into account any advice from the Head of Education as to the merits of the proposals.

2.19.2 Where premises are owned by the Authority, normally the case with regard to maintained (community and voluntary controlled) schools, then the governing body must obtain the consent of the Head of Education to carry out proposed capital works. Consent may be withheld on health and safety or efficiency grounds, and other reasons such as 2.19.3 below.

2.19.3 Whilst all proposals for capital expenditure will be considered on their individual merits, governing bodies should be aware that the Authority will not normally approve works which could lead to the creation of spare (surplus) places, or which are contrary to the School Organisation Plan. Similarly the Authority will not normally approve works which incur additional on-going revenue costs, unless the governing body is able to demonstrate an ability to meet such additional costs from budget share.

2.20 GRANT FUNDING

2.20.1 Schools in receipt of grant funding, for example from European Union sources or Lottery Funding, should be fully aware of their financial obligations under the terms of any grant. In particular, governing bodies have the responsibility for project delivery in line with the grant application and conditions and for complying with any audit and document retention requirements. Advice should be sought from the Denbighshire's External Funding Claims Team.

SECTION 3

INSTALMENTS OF THE BUDGET SHARE: BANKING ARRANGEMENTS

3.1 FREQUENCY OF PAYMENT

Budget shares for those schools which elect to operate an external bank account will be made available to Governing Bodies on the 18th of each month or the last working day prior to that date.

3.2 PROPORTION OF BUDGET SHARE PAYABLE AT EACH INSTALMENT

3.2.1 PAYMENT INSTALMENTS

Each monthly instalment will be of equal size equating to 1/12th of the appropriate budget share.

3.2.2 INSTALMENTS EXCLUDING PAYROLL

Instalments of Budget Share net of estimated pay costs will also be available where the Authority provides Payroll services for the school.

To enable the Local Authority to calculate the initial pay costs, Governing bodies of schools with external bank accounts will be required to advise the Authority by no later than 1st February preceding the new financial year of the intended staffing levels for the coming year. Such details must be submitted in a format determined by the Authority.

The methodology to estimate pay costs will not differentiate between schools, irrespective of size, phase or category.

Calculations of pay costs will be provided for schools choosing to operate external bank accounts by no later than 1st March preceding each financial year. (depending on timely submission of information from schools)

This calculation will take account of annual pay awards and incremental progression. The responsibility for ensuring the accuracy and updating of staffing details and pay awards lies with the Governing Body who must inform the Local Authority in writing of any changes or errors in information provided. The remaining balance of budget share will then be paid as in 3.2.1 above.

3.3 ADJUSTMENT IN RESPECT OF LOSS OF INTEREST

3.3.1 There is no proposal at present to claw back interest, but this may be reviewed in the future.

3.3.2 The LEA is required to add interest to late payments of budget share

instalments, where such late payment is the result of LEA error. The interest rate used will be in line with the current Bank of England base rate.

3.4 BUDGET SHARE FOR CLOSING SCHOOLS

3.4.1 Budget shares of schools, for which approval for discontinuation has been secured, will continue to be made available until closure on a monthly basis net of estimated pay costs.

3.5 BANK AND BUILDING SOCIETY ACCOUNTS

3.5.1 All schools financed under the provision of this Scheme are entitled to hold an external bank account. These accounts must be held with bona fide Financial Institutions as approved by the Authority.

3.5.2 Schools may operate both current (cheque) and interest bearing accounts but only one approved current account may be used. Any interest earned on the accounts may be retained by the school.

3.5.3 The Local Authority will, if the school desires, transfer immediately to the account an amount agreed by both the school and Authority as the estimated cash balance held by the Authority in respect of the school's budget share. Such transfer will be adjusted when the accounts for the relevant year are closed.

3.5.4 No school with a deficit balance will be able to operate an external bank account for 12 months following the clearance of such deficits.

3.5.5 All accounts opened may be done so under the name of the school only or in the name of the Local Authority. However, if the account is in the name of the Local Authority then the account mandate should provide that the Local Authority is the owner of the funds in the account, that it is entitled to receive statements and that it can take control of the account if the school's right to a delegated budget is suspended by the Local Authority. Both Local Authority and school employees must be allowed signatories to the accounts. (NB Budget Share funds paid by the Local Authority and held in school accounts remain Local Authority property until spent (S49(5) of Act).

3.5.6 Schools intending to open new bank accounts will only be allowed to do so with effect from the start of each financial year following the receipt of a written notice of intent signed by the Headteacher and Chair of Governors giving 3 months notice.

3.5.7 The Governing Body of each school will be responsible for ensuring that their bank accounts are managed properly and efficiently.

3.5.8 The choice of authorised signatories to a bank account is at the discretion of the school governing body, but the Local Authority requires

that at least two senior members of the school staff must be so authorised.

- 3.5.9 As schools will not be able to register independently with H.M. Customs and Excise, all appropriate financial stationery used by the schools must have reference to Denbighshire County Council and its registration numbers.
- 3.5.10 The Authority must be advised immediately in writing with full details of all bank accounts opened under this scheme.

3.6 RESTRICTIONS ON ACCOUNTS

- 3.6.1 For schools which choose to hold their own bank accounts, as detailed in para 3.5, the school must inform the Authority as to which bank account it wishes its budget share to be credited.

3.7 SCHOOL PETTY CASH IMPREST ACCOUNTS

- 3.7.1 Schools which do not wish to open their own bank account may open a small imprest cheque book account. The purpose of this account would be to allow schools to hold some petty cash at the school for the purchase of small items of expenditure.

3.8 BORROWING BY SCHOOLS

- 3.8.1 Governing Bodies may borrow money only with the written permission of the Welsh Assembly Government to which application should be made. The Authority will not accept responsibility for any such loans so authorised.

SECTION 4

THE TREATMENT OF SURPLUS AND DEFICIT BALANCES ARISING IN RELATION TO BUDGET SHARES

4.1 THE RIGHT TO CARRY FORWARD SURPLUS BALANCES

- 4.1.1 Any surplus / deficit balance made by a school in any one financial year shall be retained by the school and carried forward to the following financial year. Schools will receive a final outturn statement for the financial year which will show both the balance brought forward from the previous financial year and the balance to be carried forward to the next.

4.2 REPORTING ON THE INTENDED USE OF SURPLUS BALANCES

- 4.2.1 Where surplus balances are in excess of 5% of the current year's annual budget share, Governing Bodies are required to inform the Authority as to how the school intends to use such balances as outlined in the Authority's policy for the use / claw back of surplus balances.

- 4.2.2 Schools may carry balances of up to 10% if they provide the Authority with a detailed plan as how this balance will be reduced to 5% or less within 12 months.
- 4.2.3 Any school either (a) not providing a plan within the required timescale, (b) carrying more than 10%, or (c) not reducing their balance to less than 5% within the 12 month agreed period after submitting their plan, will have the sum larger than 5% deducted from their balances.n
- 4.2.4 Any funds taken from schools in the capping process will be reinstated into the school pot to be distributed via the Denbighshire school funding formula on a per pupil basis.

4.3 INTEREST ON SURPLUS BALANCES

- 4.3.1 Where schools choose the Local Authority to provide Banking and Financial services on their behalf then interest will be payable on any surplus balances held in excess of £1,000.

4.4 OBLIGATION TO CARRY FORWARD DEFICIT BALANCES

- 4.4.1 Where schools carry forward a deficit balance, then this will be deducted from the following year's budget share.
- 4.4.2 Where deficit balances are held, a deficit recovery plan, including a full working budget, will be requested from the School and Governing Body giving details of how they intend to recover the deficit.
- 4.4.3 Further details relating to schools with deficit balances may be found in the [Challenge and Intervention for Schools document](#) and schools must ensure they meet the requirements of this framework.

4.5 PLANNING FOR DEFICIT BALANCES

- 4.5.1 Schools may plan a deficit budget provided they are able to produce a realistic and viable deficit recovery plan over a period of time agreed with the Authority. This is usually within the 3 year period covered by the 3 year budget plan, but this period can be extended in serious cases involving falling rolls. The school must, however, apply for a licenced deficit as in para 4.9. Full details can be found in the Challenge and Intervention Framework for Schools.

4.6 CHARGING OF INTEREST ON DEFICIT BALANCES

- 4.6.1 Where schools choose the Local Authority to provide Banking and Financial services on their behalf then interest may be charged on any deficit balance at the discretion of the Local Authority.

4.6.2 Any charge will be based on the rate that the Authority would itself incur should it be overdrawn.

4.7 WRITING OFF OF DEFICITS

4.7.1 The Local Authority cannot write off the deficit balance of any school under any circumstances. Liability will remain with the school until deficits are cleared.

4.8 BALANCES OF CLOSING AND REPLACEMENT SCHOOLS

4.8.1 In the event of the Authority ceasing to maintain a school, then any surplus balance or deficit balance at the time of closure will revert to the Local Authority; it cannot be transferred as a balance to any other school, unless the school is a successor to the closing school.

4.9 LICENSED DEFICITS

4.9.1 Schools which do not have a deficit may plan for a deficit budget with the written approval of both the Head of Education and Section 151 Officer, given the following criteria:

- (i) the arrangement will be funded by the collective surplus of school balances held by the Authority on behalf of schools: whilst the Authority may legally take into account the balances held by a school in an external bank account (as school balances are legally the property of the Authority if made available by the Authority initially), it would wish to seek the views of such schools before acting in this way;
- (ii) the maximum period of time over which a school would be expected to repay the deficit (i.e. to reach at least a zero balance) shall be not more than five years;
- (iii) a clear and agreed purpose and plan for the deficit arrangement; to be reviewed at termly intervals;
- (iv) the Authority will not commit more than 40% of the collective schools balances held by it at any one time;
- (v) schools holding balances in their own bank accounts may be invited to participate;
- (vi) detailed terms and conditions will be agreed between the governors, headteacher, Head of Education and Section 151 Officer;
- (vii) schools will need to be aware that interest may be charged as described in 4.6 on licensed deficits;
- (viii) that in the event of the maximum period of time in which a deficit must be repaid being exceeded, the Authority may consider suspension of a

governing body's right to a delegated budget in accordance with s.51 (Sch.15) SSAF Act, 1998;

- (ix) in seeking a licensed deficit, schools will be expected to demonstrate that the arrangement supports the raising of educational standards.

Full details of the requirements can be found in the Challenge and Intervention Framework for Schools.

SECTION 5

INCOME

Note: Unless the Private Finance Initiative (PFI) states to the contrary, these rules may also apply to PFI Schools.

5.1 INCOME FROM LETTINGS

- 5.1.1 Schools may retain income from lettings of the school premises which would otherwise accrue to the Local Authority subject to the terms of:
 - (i) a joint use agreement made between a governing body and the Local Authority as per the charging policy;
 - (ii) a Private Finance Initiative (PFI) agreement.
- 5.1.2 Schools may cross-subsidise lettings for community and voluntary use with income from other lettings, provided that there is no net cost to the school's budget share.
- 5.1.3 Schools are required to pay due regard to the Authority's policy with regard to the use of school premises, including lettings, policy on charges and any joint use agreement between the school and the Authority.
- 5.1.4 Income from lettings of school premises should **not** be payable into voluntary or private funds held by a school. Schools should ensure there is no financial detriment to the school as a result of the lettings.

5.2 INCOME FROM FEES AND CHARGES

- 5.2.1 With the exception of any service provided by the Local Authority from centrally retained funds but occurring on a school site, schools may retain any income generated from fees and charges levied for a service provided by or on behalf of the Governing Body.
- 5.2.2 Where such services are provided by the school, then Governing Bodies are required to have regard to any relevant policy statements on charging issued by the Local Authority.

5.3 INCOME FROM FUND RAISING ACTIVITIES

- 5.3.1 Schools are allowed to retain any income generated from fund raising activities they organise and are responsible for. This may be retained in the school private fund.
- 5.3.2 Any deficit that occurs as a consequence of such activities must not be met from the school's delegated budget share.

5.4 INCOME FROM THE SALE OF ASSETS

- 5.4.1 Income derived from the sale of assets purchased with delegated funds may only be spent for the purposes of the school. Schools will retain the proceeds of sale of assets except in cases where the asset was purchased with non- delegated funds (in which case the Authority will decide who will retain the proceeds), or the asset concerned is land or buildings or property forming part of the school premises and is owned by the Authority.

5.5. ADMINISTRATION PROCEDURES FOR THE COLLECTION OF INCOME

- 5.5.1 Where the schools choose the Local Authority to provide Banking and Financial services on their behalf, all income received by them should be promptly banked using the schools bank paying in book with all items individually identified and coded appropriately. Schools should ensure that where applicable any VAT is separately recorded when banking.
- 5.5.2 For those schools that choose to operate an external Bank account, they will be required to establish proper practices for the recording of income ensuring that a proper VAT receipt is issued if appropriate and the correct VAT rate charged. All records will need to be kept for six full financial years.

SECTION 6

THE CHARGING OF SCHOOL BUDGET SHARES

6.1 GENERAL PROVISION

- 6.1.1 In those circumstances identified under 6.2 below, the Local Authority is authorised to levy a charge on a school's delegated budget share WITHOUT the consent of the Governing Body. Governing Bodies will be advised of any additions or deletions to these circumstances, following the consultation that is required under Schedule 14 of the School Standards and Framework Act, 1998.
- 6.1.2 Such 'charges' will provide protection for the Local Authority from any liabilities caused by the action or inaction of a Governing Body.
- 6.1.3 Where charges are to be levied against a school's delegated budget share then the Local Authority will first consult with the school concerned

regarding its intention and will notify schools when the charge has been finalised.

- 6.1.4 The Authority will provide a procedure to resolve disputes where schools consider that charges have unreasonably been applied.
- 6.1.5 In all such circumstances the Local Authority will act in a reasonable manner and remains subject to a direction by the Welsh Assembly Government.
- 6.1.5 Salaries/wages of school based staff will be charged to budget shares at actual cost.

6.2 CIRCUMSTANCES IN WHICH CHARGES MAY BE MADE

- 6.2.1 Other expenditure incurred to secure resignations where the school had not followed Local Authority advice
- 6.2.2 Awards by courts and industrial tribunals against the Local Authority or out of court settlements arising from action or inaction by the Governing Body contrary to the Local Authority's advice.
- 6.2.3 Any costs incurred by the Local Authority where the Local Authority is joined by the Governing Body in an action and has incurred expenditure as a consequence of the Governing Body not taking the Local Authority's advice.
- 6.2.4 Expenditure by the Local Authority in carrying out health and safety work or capital expenditure for which the Local Authority is liable but where funds have been delegated to the Governing Body for such work and the Governing Body has failed to carry out the required work.
- 6.2.5 Expenditure by the Local Authority incurred in making good defects in building work funded by capital spending from delegated budget shares where the premises are owned by the Local Authority or the school has voluntary controlled status.
- 6.2.6 Expenditure incurred by the Local Authority in insuring its own interests in a school where funding has been delegated for this purpose but the school has failed to demonstrate that it has arranged cover at least as good as that which would be arranged by the Local Authority
- 6.2.7 Recovery of monies due from a school for services provided to the school, where a dispute over the monies due has been referred to a disputes procedure set out in a service level agreement and the result is that monies are owed by the school to the Local Authority
- 6.2.8 Recovery of penalties or other charges imposed on the Local Authority by the Board of Inland Revenue, the Contributions Agency, H.M.

Customs and Excise, Teachers' pensions or regulatory authorities as a result of school negligence.

- 6.2.9 Correction of Local Authority errors in calculating charges to a budget share (e.g. pension deductions.)
- 6.2.10 Additional transport costs incurred by the Local Authority arising from decisions by the Governing Body on the length of the school day, and failure to notify the Local Authority of non-pupil days, resulting in unnecessary transport costs.
- 6.2.11 Legal costs which are incurred by the Local Authority because the Governing Body did not accept the advice of the Local Authority (see Section 11).
- 6.2.12 Costs of necessary health and safety training for staff employed by the Local Authority, where funding for training had been delegated but the necessary training had not been carried out.
- 6.2.13 Compensation paid to a lender where a school enters into a contract for borrowing beyond its legal powers and the contract is of no effect.
- 6.2.14 Costs incurred by the Local Authority in securing provision specified in a statement of ALN where the Governing Body fails to secure such provision despite the delegation of funds in respect of that statement.
- 6.2.15 Costs incurred by the Local Authority due to submission by the school of incorrect data.
- 6.2.16 Recovery of amounts spent from specific grants (e.g. SEG) on ineligible purposes.
- 6.2.17 Costs incurred by the Local Authority as a result of the Governing Body being in breach of the terms of a contract.
- 6.2.18 Expenditure incurred by the Local Authority from any action by the Governing Body which has been taken contrary to written advice by the Local Authority
- 6.2.19 Any costs incurred by the Local Authority under the Late Payment of Commercial Debt (Interest) Act 1998 as a result of inaction by schools.

SECTION 7

TAXATION

7.1 VALUE ADDED TAX

- 7.1.1 Schools will receive separate VAT guidance as and when required which

will give detailed advice on VAT issues, including lettings, fees and charges, fund raising and the sale of assets and VAT incurred on items of expenditure.

- 7.1.2 Generally HM Customs and Excise have agreed that VAT incurred by schools when spending any funding made available by the Authority is reclaimable by the Authority. This does not include expenditure by the governors of a VA school when carrying out their statutory responsibility to maintain the external fabric of the buildings.
- 7.1.3 Schools which choose to maintain their own bank accounts will pay their suppliers gross of VAT and charge VAT on all VATABLE income they receive. Schools will need to account for VAT paid and received on a monthly basis from the Authority, on the pro forma returns that will be provided. There are strict rules governing the recovery of VAT. Schools must adhere to the Authority's timetable (a return should be received by the seventh day of the following month) for the submission of monthly returns, which may vary from time to time due to legislative changes; otherwise schools will be liable for any penalty the Authority incurs for non compliance. Schools will receive the VAT reclaimed on their behalf.
- 7.1.4 Schools should be aware of the possible need to register with HM Customs & Excise where they undertake significant trading activities through either charitable or voluntary organisations linked to the school.

7.2 CONSTRUCTION INDUSTRY TAXATION SCHEME (C.I.T.S.)

The above scheme has been reviewed and currently does not apply to works directly procured by schools and is the responsibility of schools and where the work is directly chargeable to the School delegated budget. However, any building works procured through the Authority does form part of the scheme.

- 7.2.1 The above scheme only affects contractors within the construction industry, be they companies, partnerships or individuals who are self-employed, and covers construction type work relating to installations, repairs, decorating, demolition and general building related work.
- 7.2.2 The scheme requires that contractors that satisfy certain conditions are issued with a tax certificate by the Inland Revenue which allows that person to receive payments without deduction. For any person not holding a certificate a deduction is made on account of the contractor's tax liability for labour payments.
- 7.2.3 Schools which choose to maintain their own bank accounts will need to deduct the relevant amount of tax from their suppliers as appropriate and pass the total amount deducted from contractors on to the Authority on a monthly basis, or satisfy themselves that the contractor satisfies the relevant conditions to be paid gross.

SECTION 8

THE PROVISION OF SERVICES AND FACILITIES BY THE AUTHORITY

8.1 PROVISION OF SERVICES FROM CENTRALLY RETAINED BUDGETS

8.1.1 Where services are provided to schools from centrally retained funds, then the Local Authority will determine the basis of this provision. There will be no discrimination by the Local Authority in the provision of such services unless:

8.1.2 (1) Funding for the services in question has been delegated to a restricted number of schools or:

(2) The statutory duties of Governing Bodies require such discrimination to be made.

8.2 TIMESCALES FOR THE PROVISION OF SERVICES BOUGHT BACK FROM THE LOCAL AUTHORITY USING DELEGATED BUDGETS

8.2.1 The term of any arrangement to buy services or facilities from the Local Authority is limited to a maximum of five years from the date of the agreement. There is no prescribed minimum period but the Authority will look to ensure best value in determining the duration of agreements to provide services.

8.2.2 When a service is provided for which expenditure cannot be retained centrally by the Authority, it must be offered at prices which are intended to generate income which is no less than the cost of providing those services. The total cost of the service must be met by the total income, even if schools are charged differentially.

8.3 PACKAGING

8.3.1 Schools are not under any obligation to purchase services or facilities from the Authority (see also para 2.16.1) and the Authority will seek not to package services in a way which might unreasonably restrict schools' freedom of choice of the services. Where practicable, provision will be offered on a service by service basis. The Authority does, however, reserve the right to package certain services or facilities together in order to be able to offer them at discounted rates to schools or to meet best value.

8.4 SERVICE LEVEL AGREEMENTS

8.4.1 Denbighshire County Council will consult with schools as to those services or facilities which schools would wish to see provided by the Authority under service level agreements. It reserves the right, however, not to offer services where there is insufficient demand from schools or where the service is uneconomical or does not meet other best value requirements.

- 8.4.2 The Authority will consult with schools on an annual basis through Service Level Agreements (see also 2.16.3), giving details of the duration of each agreement, the service standards, service specifications and any packaging, optional or additional arrangements which might be available.
- 8.4.3 Services and facilities offered by the Authority through service level agreements are available to schools on an ad hoc basis (that is, for periods or at intervals of less than the duration of the agreement) but the Authority reserves the right to charge for such ad hoc services at a different rate from services provided under a service level agreement.
- 8.4.4 Services or facilities provided under a service level agreement - whether without charge or on a buy-back basis - will be reviewed at least every three years if the agreement lasts longer than that period.

SECTION 9

PUBLIC FINANCE INITIATIVE (PFI)

- 9.1 The PFI is one of the main mechanisms through which the public sector can provide services in partnership with the private sector.
- 9.2 Typically, a Local Authority will purchase a capital intensive service from a private sector provider over the period of a long-term contract. The service will often consist of the provision and maintenance, to a specified standard, of a facility within which an Authority's own staff deliver a core service, for example a school. The Authority pays for the service as and when it is received in amounts set in the contract. Payments will vary depending on the private sector's performance and/or the usage of the service. The contractor takes responsibility for investing in the capital assets required, financing that investment and then managing the facilities to provide the specified level of service to the Authority. The private sector takes the business risk entailed in committing to supply the service for the contracted level of payments.
- 9.3 Where a school PFI project is likely to be developed, then an appropriate agreement must be reached with the Headteacher / Governors of the School before the PFI contract is signed. The agreement will set out those service elements and costs of the Fair Funding delegated budget which will be transferred back to the Council to offset service charges under the PFI e.g. catering, cleaning, maintenance etc.

SECTION 10

INSURANCE & RISK MANAGEMENT

10.1 INSURANCE COVER

- 10.1.1 Funding for insurances is delegated to schools within the funding

formula. If any school seeks to purchase its own insurance cover, other than through the Authority, they would be required to demonstrate that the cover relevant to the Authority's insurable interests were at least as good as the relevant minimum cover arranged by the Authority under any arrangements entered into by the governing body. The Authority must have regard to the actual risks which might be expected to arise at the school in question in operating this requirement.

- 10.1.1 Supplementary guidance is available to schools and includes a summary of the insurances which the Authority currently holds and additional insurances which schools may obtain through the Authority if they so wish.

10.2 LIABILITY OF GOVERNORS

- 10.2.1 Legislation imposes upon governors certain statutory responsibilities which they are expected to discharge. However, because the governing body of a school is a corporate body and because of the terms of s.50(7) of the SSAF Act, governors of maintained schools do not incur personal liability in the exercise of their power to spend the delegated budget share, provided they act in good faith.

- 10.2.2 The Authority provides certain insurance cover in respect of school governors.

- 10.2.3 Insurance cover provided by the Authority and the provisions in legislation relating to actions 'in good faith' do not rule out all possibilities of personal liabilities. Governors may be held personally responsible in the case of:
- (i) corrupt or deliberately irregular behaviour;
 - (ii) gross or deliberate carelessness; for example, in respect of Health and Safety matters.

SECTION 11

MISCELLANEOUS

11.1 RIGHT OF ACCESS TO INFORMATION

- 11.1.1 Governing bodies will be required to supply all financial and other information which might reasonably be required to enable the Authority to satisfy itself as to the school's management of its delegated budget share. This requirement does not extend to copies of internal reports to the governing body on financial matters.

- 11.1.1 As part of the audit of the Authority's accounts, any interested person may inspect the accounts (between specifically advertised dates) to be audited and all books, deeds, contracts, bills, vouchers, and receipts relating to them and make copies of all or any part of the accounts and those other documents (Public Audit (Wales) Act 2004). Schools may make a reasonable charge for this service in order to cover costs.

- 11.1.2 This includes any documents held by schools. Schools need to be aware that the Authority will require schools to provide copies of any documents held by them in a timely manner if requested to do so. The Authority will give prior notification of such requests unless this is impractical. Additional requests for information are now being received under the Freedom of Information Act 2000, which have return deadlines and for which schools will be asked to provide information held by them.

11.2 GOVERNORS EXPENSES

- 11.2.1 The Local Authority is allowed to delegate to the Governing Body of a school yet to receive a delegated budget, funds to meet governors' expenses, the amount of which will be determined by the Local Authority.
- 11.2.2 Under Schedule 11 of the Act, only 'allowances' specified in Regulations may be paid to members of the Governing Body of schools financed under the provisions of this scheme from a school's delegated budget share. This would be funded at the discretion of the school from their individual budget share.
- 11.2.3 Where the Welsh Assembly Government appoints additional Governors to a school under Special Measures, there shall be no duplication of expenses already paid for by the Assembly.

11.3 RESPONSIBILITY FOR LEGAL COSTS

- 11.3.1 Legal costs incurred by the Governing Body, although the responsibility of the Local Authority as part of the cost of maintaining the school (which does not include costs relating to the statutory responsibility of voluntary aided school governors for buildings) will be charged to the school's budget share unless the Governing Body chooses to invest in a pooled scheme that covers such costs. Where there is a conflict of interest between the Local Authority and the Governing Body, the Governing Body is free to obtain, at its own expense, legal advice from a third party.

11.4 HEALTH AND SAFETY

- 11.4.1 Governing Bodies of schools financed under the provision of this scheme are required at all times to have due regard to duties placed upon the Local Authority in relation to Health and Safety matters and to the Authority's policy on Health and Safety in the management of the Budget share.
- 11.4.2 Further details relating to Health and Safety in schools may be found on the intranet in the Directorate's publication entitled "School Health & Safety Manual 2009".

11.5 RIGHT OF ATTENDANCE FOR SECTION 151 OFFICER

- 11.5.1 Governing bodies are required to allow the Section 151 Officer of the Authority or any officer of the Authority nominated by the Section 151 Officer, to attend meetings of the governing body at which any agenda items are relevant to the exercise of his/her responsibility and to notify the Section 151 Officer of the agenda item(s) in advance.

11.6 DELEGATION TO NEW SCHOOLS

- 11.6.1 The Authority is empowered to delegate selectively and optionally to the shadow Governing Bodies of schools which have yet to receive delegated budgets.

11.7 WHISTLEBLOWING

- 11.7.1 Persons working at a school or school governors who wish to complain about financial management or financial propriety at the school shall do so in accordance with the Council's corporate Whistleblowing policy.
- 11.7.2 The corporate whistleblowing policy sets out in detail how to raise a concern and how the council will respond to such concerns.

11.8 CHILD PROTECTION

- 11.8.1 Governing Bodies are required to release staff to attend Child Protection Case Conferences and related events regardless of whether the Local Authority makes any payment to schools to help meet the costs. It is the discretion of the LA whether funding is delegated for this purpose.

11.9 SCHOOL MEALS

- 11.9.1 In discharging their duties in relation to delegated funding for school meals, governing bodies are required to have regard to any policies which the Authority might have in place in relation to school meals.

11.10 SPENDING BUDGET SHARE (ADDITIONAL LEARNING NEEDS)

- 11.10.1 Schools have a statutory duty to identify and provide for the additional educational needs of their pupils. Should a school substantially and persistently breach its responsibilities in this context, the Authority may take action to suspend delegation.

SECTION 12

RESPONSIBILITY FOR REPAIR AND MAINTENANCE

12.1 REPAIR AND MAINTENANCE OF BUILDINGS AND GROUNDS

- 12.1.1 The categories of work which the Welsh Assembly has recommended as being the appropriate division of responsibilities between the LEA and

the Governing Body of Community and Voluntary Aided Schools is set out in the Traded Services SLA for Building Maintenance.

- 12.1.2 All funding for repairs and maintenance of schools is delegated to schools, subject to 12.1 above. Only funding in respect of capital expenditure will be retained by the Local Authority. Denbighshire Local Authority may only treat expenditure as capital if it fits the definition of capital used by the local authority for financial accounting purposes in line with the CIPFA Code of Practice on local authority accounting.
- 12.1.3 Voluntary Aided School Governors will continue to be eligible for grant from the Welsh Assembly for Wales in respect of their statutory responsibilities for buildings and premises. In addition they will have responsibility for other repair and maintenance items on the same basis as Community and Foundation Schools.

12.2 LOCAL AUTHORITY LANDLORD RESPONSIBILITIES

- 12.2.1 As the owner of both buildings and land in schools other than Voluntary Aided or Foundation schools the Local Authority will monitor its assets in order to ensure that its responsibilities in this regard are adequately discharged in order to maintain the structure, fabric and condition of its property.

ANNEX 1

DENBIGHSHIRE SCHOOLS MAINTAINED UNDER THE PROVISIONS OF THIS SCHEME

Primary Schools	Official Ref. No.
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Ysgol Hiraddug	2011
Ysgol Y Castell	2037
Christchurch School	2038
Ysgol Llywelyn	2039
Ysgol Y Faenol	2057
Ysgol Penmorfa	2059
Ysgol Emmanuel	2060
Ysgol Dewi Sant	2066
Ysgol Melyd	2067
Ysgol Bodfari	2070
Ysgol Bryn Hedydd	2072
Ysgol Esgob Morgan	2098
Ysgol Cefn Meiriadog	2124
Ysgol Frongoch (Junior)	2125
Ysgol Henllan	2127
Ysgol Twm o'r Nant	2134
Ysgol Bryn Clwyd	2135
Ysgol Y Parc (Infants)	2136
Ysgol Clocaenog	2163
Ysgol Gellifor	2164
Ysgol Cyffylliog	2166
Ysgol Pentrecelyn	2168
Ysgol Rhewl	2169
Ysgol Betws Gwerfil Goch	2214
Ysgol Carrog	2215
Ysgol Caer Drewyn	2216
Ysgol Bro Elwern Gwyddelwern	2219
Ysgol Y Llys	2227
Ysgol Bryn Collen	2234
Rhos Street School	2255
Ysgol Penbarras	2256
Ysgol Bro Cinmeirch	2261
Ysgol Bro Famau	2262
Ysgol Gymraeg Y Gwernant	2263
Ysgol Clawdd Offa	2264
Ysgol Bodnant Community School	2265
Ysgol Pendref	2266
Ysgol Bro Dyfyrdwy	2677
Ysgol Tremeirchion V.P.	3020
St Asaph Infants V.P.	3024
Ysgol Llanbedr Controlled	3044
Ysgol Llanfair D.C. Controlled	3045
Ysgol Borthyn Controlled	3050
Ysgol Pantpastynog Prion	3057
Ysgol Dyffryn Ial	3061
Ysgol Mair R.C.	3315
Ysgol Trefnant	3316
St Brigid's (Primary)	5900

Secondary Schools	Official Ref. No.
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Rhyl High School	4003
Prestatyn High School	4014
Ysgol Glan Clwyd	4020
Denbigh High School	4026
Ysgol Dinas Bran	4027
Ysgol Brynhyfryd	4031
Blessed Edward Jones	4601
St Brigid's	5901

Special Schools	Official Ref. No.
------------------------	----------------------------------

Ysgol Tir Morfa	7000
Ysgol Plas Brondyffryn	7010

Mae tudalen hwn yn fwriadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	29 Tachwedd 2017
Aelod / Swyddog Arweiniol:	Cynghorydd Huw Hilditch Roberts
Awdur yr Adroddiad:	Karen Evans, Pennaeth Addysg a Gwasanaethau Plant / Geraint Davies, Pen Reolwr Addysg
Teitl:	Rheoli Gwybodaeth a Rheoli TG Mewn Ysgolion

1. Am beth mae'r adroddiad yn sôn?

1.1 *Rhoi diweddariad ar y gwaith a wnaed mewn perthynas â'r adroddiad a rannwyd yn wreiddiol ar 28 Medi 2016, a darparwyd rhagor o dystiolaeth ar 25 Ionawr 2017, a oedd yn rhoi manylion ynghylch Rheoli Gwybodaeth a Rheoli TG mewn ysgolion a gafodd sgôr Sicrwydd "Isel".*

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

2.1 *Bwriad yr adroddiad hwn yw darparu gwybodaeth am sut mae'r Cyngor yn gweithredu gwelliannau yn y ffordd mae ysgolion yn rheoli gwybodaeth ers cyhoeddi adroddiad Archwilio Mewnol a roddodd 'Sicrwydd Isel'. Gofynnodd y Pwyllgor Llywodraethu Corfforaethol am adroddiad cynnydd i sicrhau bod y materion yn cael sylw. Dyma'r ail adroddiad cynnydd.*

3. Beth yw'r Argymhellion?

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

4. Manylion yr adroddiad

4.1 *Tynnodd yr Adroddiad Archwilio Mewnol ar 9 Medi 2016 sylw at nifer o feysydd a oedd angen eu gwella ym meysydd Rheoli Gwybodaeth a Thechnoleg Gwybodaeth mewn Ysgolion.*

4.2 *Mae'r prif faterion a godwyd yn yr adroddiad archwilio fel a ganlyn -*

- 44% o ysgolion heb gyflwyno Hysbysiad Prosesu Teg
- 18 ysgol heb Bolisi Rheoli Cofnodion
- Rhai ysgolion heb Bolisi Diogelu Data
- Y rhan fwyaf o ysgolion heb Bolisi Cyfryngau Cymdeithasol
- 50% o ysgolion yn ansicr sut i ddelio â Cheisiadau gan Unigolion i Weld Gwybodaeth Amdanynt eu Hunain
- Nid yw cyfrineiriau'n ddigon cadarn
- 36% o ysgolion heb brosesau ar gyfer rhannu gwybodaeth bersonol
- Ysgolion angen gwneud Ystyriaethau Diogelwch Cwmwl pellach
- 6 ysgol heb bolisi TCC.

4.3 *Gwnaed gwelliannau cychwynnol drwy weithredu Offeryn Archwilio Statudol y mae pob ysgol yn ei gwblhau. Mae'r offeryn hwn yn rhoi gwybodaeth i'r ysgol*

a'r Awdurdod Lleol am y lefelau o sicrwydd mewn meysydd gwahanol o reolaeth yr ysgol. Mae Rheoli Gwybodaeth yn un maes o Offeryn Archwilio Statudol yr Ysgol.

4.4 Mae canlyniadau'r archwiliad a gwblhawyd gan ysgolion ym mis Rhagfyr 2016 fel a ganlyn.

	Disgrifiad o'r Farn
Gwyrdd	Ansawdd da / ardderchog
Melyn	Ansawdd derbyniol
Oren	Ansawdd gwael
Coch	Blaenoriaeth ar gyfer gwella

Cwestiwn a holwyd	G	M	O	C
A oes gan yr ysgol Bolisi Diogelu Data?	93%	0%	0%	7%
A ydych yn hysbysu Swyddfa'r Comisiynydd Gwybodaeth bob blwyddyn?	73%	0%	0%	27%
A oes gennych unigolyn sydd â chyfrifoldebau am Ddiogelu Data?	96%	0%	0%	4%
A oes gennych system ar waith ar gyfer gwaredu gwastraff cyfrinachol yn ddiogel?	94%	0%	0%	6%
Pa mor effeithiol yw eich rhaglen hyfforddi?	7%	25%	52%	16%
Pa mor effeithiol yw eich Hysbysiad Prosesu Teg?	34%	27%	23%	16%
A oes gennych bolisi TCC ac arwyddion clir?	55%	23%	9%	13%
Pa mor effeithiol ydych chi'n ymdrin â Cheisiadau gan Unigolion i Weld Gwybodaeth Amdanynt eu Hunain?	23%	32%	30%	15%
Pa mor ddiogel yw eich cronfeydd data sy'n dal gwybodaeth bersonol?	62%	32%	0%	6%
Ydych chi'n cloi cypyrddau, cabinetau ffeilio sy'n dal gwybodaeth bersonol?	41%	36%	16%	7%
A oes gennych bolisi desg glir?	7%	32%	27%	34%
A oes gennych Bolisi Rheoli Cofnodion	66%	0%	0%	34%
A oes gennych weithdrefn Torri Amodau Gwybodaeth?	31%	0%	0%	69%

4.6 Roedd y broses archwilio'n glir wrth amlygu cefnogaeth a dargedwyd mewn ardaloedd penodol a gydag ysgolion penodol. Cymerwyd y camau canlynol i ymateb i ysgolion, a'u cefnogi, wrth iddynt Reoli Gwybodaeth.

- Anfonwyd Polisi Diogelu Data at bob ysgol i'w fabwysiadu.
- Mae pob ysgol bellach wedi cofrestru gyda Swyddfa'r Comisiynydd Gwybodaeth.
- Mae pob ysgol wedi cael cyfarwyddyd i nodi unigolyn sydd â chyfrifoldebau am Ddiogelu Data.
- Mae pob ysgol yn deall contract Gwastraff Cyfrinachol Cyngor Sir Ddinbych, a gyda mynediad ato.

- Cyflwynodd Swyddfa'r Comisiynydd Gwybodaeth hyfforddiant i Benaethiaid ar 9 Chwefror 2017.
- Mae Swyddfa'r Comisiynydd Gwybodaeth yn darparu hyfforddiant i Lywodraethwyr.
- Yn dilyn adolygiad, mae fersiwn newydd o'r Hysbysu Prosesu Teg wedi cael ei gyflwyno i bob ysgol, oherwydd newidiadau rheoleiddio.
- Mae polisi TCC dwyieithog newydd wedi'i anfon i bob ysgol i'w fabwysiadu gan y Corff Llywodraethu.
- Mae hyfforddiant wedi cael ei roi ar gyfer ymdrin â Cheisiadau gan Unigolion i Weld Gwybodaeth Amdanynt eu Hunain
- Mae ysgolion wedi cael cyfarwyddyd bod angen i gyfrineiriau fod yn gymhleth. Taflen ffeithiau ar gyfrineiriau cymhleth a Diogelwch Data wedi'u hanfon.
- Mae gan Reolwyr Data ym mhob ysgol gyfrifoldeb i sicrhau fod pob cabinet yn cael eu cloi os ydynt yn dal gwybodaeth sensitif.
- Mae Gwybodaeth am Bolisi Desg Glir wedi cael ei anfon at bob ysgol, ac argymhellir yn gryf eu bod yn ei fabwysiadu.
- Polisi Rheoli Cofnodion yn cael ei anfon i bob ysgol i'w fabwysiadu.
- Gweithdrefn Torri Amodau Diogelwch Gwybodaeth yn cael ei hanfon at bob ysgol i'w mabwysiadu.
- Polisi Cyfryngau Cymdeithasol newydd wedi cael ei rannu ag ysgolion.
- Arweiniad ar ddiogelwch iCloud wedi cael ei roi i bob ysgol.
- Cynhaliwyd sesiwn hyfforddi ar Ddiogelwch Data ar 15.02.17

4.7 Bydd angen hyfforddiant pellach pan ddaw'r GDPR newydd (Rheoliadau Diogelu Data Cyffredinol) i rym ym mis Mai 2018.

4.7 Mae'r Rheolydd Data yn gyfrifol ym mhob ysgol i sicrhau bod polisiau a gweithdrefnau'n cael eu dilyn, ac yn ystod tymor y gwanwyn/haf 2017, cafodd 10% o ysgolion ymweliad i sicrhau cywirdeb y Wybodaeth a roddir yn yr archwiliad. Cadarnhaodd y broses Sicrhau Ansawdd bod yr ymatebion gan ysgolion yn adlewyrchiad cywir o sefyllfa'r ysgol.

4.8 Mae swyddogion Sir Ddinbych wedi arwain y gwaith o lunio pecyn gwaith archwiliad ar-lein rhanbarthol sydd yn galluogi ysgolion a'r ALI i fonitro, cefnogi a herio. Yn flaenorol byddai archwiliadau papur a Survey Monkey yn cael eu defnyddio gan roi ciplun o'r wybodaeth. Erbyn hyn, gallwn weld, dadansoddi a chwestiynu gwybodaeth fyw. Mae gan bob ysgol enw defnyddiwr a chyfrinair ac maent yn llenwi'r archwiliadau gan ychwanegu camau gweithredu a dyddiadau terfyn. Gall staff ysgol, Llywodraethwyr a swyddogion yr Awdurdod Lleol bellach fonitro cynnydd a gwelliannau gan gynnig cefnogaeth a her lle y bo'n briodol. Bydd arddangosiad o'r pecyn archwilio ar-lein a gafodd ei lansio yn Venue Cymru ym mis Medi 2017 ar ran y chwe Awdurdod Lleol yng Ngogledd Cymru yn cael ei gynnig yn y cyfarfod.

4.9 Cafodd yr Archwiliad Rheoli Gwybodaeth ei adolygu eto ym mis Hydref 2017 i fesur effaith y gefnogaeth a gynigiwyd. Mae'r ddau set o ganlyniadau wedi cael eu cymharu ac maent i'w gweld isod.

Cwestiwn holwyd	a	G		M		O		C	
		Rhagfyr 2016	Hydref 2017	Rhagfyr 2016	Hydref 2017	Rhagfyr 2016	Hydref 2017	Rhagfyr 2016	Hydref 2017
A oes gan yr ysgol Bolisi Diogelu Data?		93%	64%	0%	34%	0%	2%	7%	0%
A ydych yn hysbysu Swyddfa'r Comisiynydd Gwybodaeth bob blwyddyn?		73%	76%	0%	17%	0%	2%	27%	0%
A oes gennych unigolyn sydd â chyfrifoldebau am Ddiogelu Data?		96%	83%	0%	17%	0%	0%	4%	0%
A oes gennych system ar waith ar gyfer gwaredu gwastraff cyfrinachol yn ddiogel?		94%	87%	0%	11%	0%	2%	6%	0%
Pa mor effeithiol yw eich rhaglen hyfforddi?		7%	24%	25%	46%	52%	24%	16%	6%
Pa mor effeithiol yw eich Hysbysiad Prosesu Teg?		34%	46%	27%	39%	23%	9%	16%	4%
A oes gennych bolisi TCC ac arwyddion clir?		55%	50%	23%	13%	9%	6%	13%	8%
Pa mor effeithiol ydych chi'n ymdrin â Cheisiadau gan Unigolion i Weld Gwybodaeth Amdanynt eu Hunain?		23%	37%	32%	39%	30%	13%	15%	4%
Pa mor ddiogel yw eich cronfeydd data sy'n dal gwybodaeth bersonol?		62%	74%	32%	27%	0%	2%	6%	0%
Ydych chi'n cloi cypyrddau, cabinetau ffeilio sy'n dal gwybodaeth bersonol?		41%	78%	36%	20%	16%	2%	7%	0%
A oes gennych bolisi desg glir?		7%	24%	32%	33%	27%	35%	34%	8%
A oes gennych Bolisi Rheoli Cofnodion		66%	33%	0%	35%	0%	17%	34%	15%
A oes gennych weithdrefn Torri Amodau Gwybodaeth?		31%	22%	0%	28%	0%	24%	69%	17%

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

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

6. Faint fydd yn ei gostio a sut fydd yn effeithio ar wasanaethau eraill?

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

7. Beth yw prif gasgliadau'r Asesiad o'r Effaith ar Les? Gellir lawrlwytho adroddiad cyflawn yr Asesiad o Effaith ar Les oddi ar y [wefan](#), a dylid ei gynnwys fel atodiad i'r adroddiad hwn.

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

8. Pa ymgynghoriadau a gynhaliwyd gydag Archwilio ac eraill?

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

9. Datganiad y Prif Swyddog Cyllid

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

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

Nodiadau adain: Am arweiniad ar asesiadau risg, cysylltwch â'r Rheolwr Gwelliant Corfforaethol (neu Bennaeth Cynllunio Busnes a Pherfformiad).

11. Pŵer i wneud y Penderfyniad

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

Mae tudalen hwn yn fwriadol wag

Adroddiad i:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	Tachwedd 2017
Aelod/Swyddog Arweiniol:	Gary Williams, Swyddog Monitro ac Uwch Swyddog â chyfrifoldeb dros RIPA
Awdur yr Adroddiad:	Lisa Jones, Rheolwr Gwasanaethau Cyfreithiol/Dirprwy Swyddog Monitro
Teitl:	Adroddiad Blynyddol ar y Deddf Rheoleiddio Pwerau Ymchwilio (RIPA)

1. Beth yw cynnwys yr adroddiad?

Adroddiad er gwybodaeth yn unig yw hwn ynglŷn â gweithgareddau'r Cyngor mewn perthynas â RIPA.

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

Yn unol â'r Cod Ymarfer Statudol perthnasol i RIPA mae'n ofynnol i'r Cyngor adrodd yn ôl yn rheolaidd i'r aelodau ar ei ddefnydd o bwerau RIPA

3. Beth yw'r Argymhellion?

Bod yr Aelodau'n nodi cynnwys yr adroddiad.

4. Manylion yr Adroddiad.

- 4.1 Ni fu unrhyw weithgaredd cysylltiedig â'r defnydd o'r pwerau hyn ers yr adroddiad diwethaf i'r Pwyllgor hwn; mae'r Cyngor wedi defnyddio'r pwerau hyn yn y gorffennol mewn perthynas â thipio anghyfreithlon, troseddau amgylcheddol, gwerthiannau anghyfreithlon i bobl dan oed e.e. alcohol a than gwyllt; lles anifeiliaid ac yn y blaen. Ni wneir ceisiadau ar sail 'mynd i bysgota', bydd y gwasanaeth fel arfer wedi derbyn tystiolaeth sy'n ategu'r cais am y wylidwriaeth dan sylw.
- 4.2 Yn y cyfnod adrodd diwethaf hwn, darparwyd hyfforddiant mewnol ar gyfer swyddogion ymchwilio yn unig ar 30 Mawrth 2017 gan edrych ar astudiaethau achos ymarferol. Bydd digwyddiad hyfforddiant gloywi yn cael ei gyflwyno i Swyddogion Awdurdodi'r Cyngor (SAC) y flwyddyn nesaf er mwyn eu galluogi i herio'n effeithiol a chraffu ar unrhyw gais sy'n dod ger eu bron er mwyn sicrhau fod unrhyw wylidwriaeth cudd yn cael ei gynnal yn gymesur ac os oes gwir angen yn unig.
- 4.3 Mae gweithgor RIPA y Cyngor wedi parhau i gyfarfod yn ôl yr angen, yn enwedig os bydd newidiadau i bolisiau yn ofynnol yn ôl y Codau Ymarfer

neu'r Arweiniad a gyhoeddir gan y Swyddfa Gartref neu'r Swyddfa Comisiynwyr Gwyliaidwriaeth; er mwyn sicrhau fod polisi RIPA y Cyngor yn parhau i fod yn gyfredol ac yn addas i'r pwrpas; i ystyried yr ymdriniaethau tuag at weithredoedd neu feysydd penodol ble gallai RIPA gynorthwyo ag unrhyw faterion gorfodi ac i fwydo unrhyw sylwadau yn ôl o unrhyw archwiliad neu gan aelodau'r Pwyllgor hwn.

4.4 Yn ystod 2018 mae'r Cyngor hwn yn debygol o gael archwiliad gan y Swyddfa Comisiynwyr Gwyliaidwriaeth a rhoddir eu hadroddiad gerbron y Pwyllgor hwn unwaith y bydd wedi'i dderbyn.

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

Er nad oes angen unrhyw benderfyniad, gallai gweithgareddau'r Cyngor o dan RIPA hyrwyddo ein blaenoriaethau amgylcheddol o ran diogelu'r amgylchedd corfforol (megis rhwystro tipio anghyfreithlon) neu'r amgylchedd economaidd (safonau masnach) neu ddiogelu pobl ifanc a diamddiffyn a'u lles (atal gwerthu cynnyrch i bobl dan oed).

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

Nid oes unrhyw gostau cysylltiedig â'r adroddiad hwn yn benodol.

7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Les?

Nid oes unrhyw oblygiadau o ran lles gan mai adroddiad er gwybodaeth yn unig yw hwn.

8. Pa ymgynghoriadau sydd wedi'u cynnal gyda Chraffu ac eraill?

Nid oedd angen proses ymgynghori ar gyfer yr adroddiad hwn.

9. Datganiad y Prif Swyddog Cyllid

Nid oes angen datganiad ariannol.

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

Wrth ddefnyddio ei bwerau o dan y drefn hon, gall y Cyngor fod mewn perygl o fynd yn groes i hawl unigolyn i fywyd preifat a theuluol fel y'i nodir yn y Confensiwn Ewropeaidd ar Hawliau Dynol. Cyn arfer y pwerau hyn mae'n rhaid i'r Cyngor nodi'n fanwl mewn cais i'r Swyddog Awdurdodi ac yna'r Llys Ynadon, beth yw'r rhesymau a'r seiliau dros fynd ymlaen â'r wyliaidwriaeth, a dylai'r rhesymau a'r seiliau hyn nodi'r glir pam ei bod yn gymesur ymyrryd â hawliau dynol unrhyw unigolyn.

Bydd sicrhau fod swyddogion sy'n defnyddio'r pwerau hyn yn cael eu hyfforddi'n rheolaidd a bod y Swyddog Monitro'n goruchwyllo'r fath weithgaredd yn agos yn lleihau unrhyw risgiau posibl. Caiff y Cyngor hefyd ei archwilio bob tair blynedd gan y Swyddfa Comisiynwyr Goruchwyliaeth gyda'r adroddiad yn cael ei ddwyn gerbron y Pwyllgor hwn unwaith y'i derbynnir.

10. Pŵer i wneud y Penderfyniad

RIPA 2000 CALI 1972.

Mae tudalen hwn yn fwriadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	29 Tachwedd 2017
Aelod / Swyddog Arweiniol:	Swyddog Monitro
Awdur yr Adroddiad:	Gary Williams
Teitl:	Polisi Rhannu Pryderon - Adroddiad Blynyddol

1. Am beth mae'r adroddiad yn sôn?

Mae'r adroddiad hwn yn trafod gweithrediad Polisi Rhannu Pryderon y Cyngor ers yr adroddiad blynyddol diwethaf ym mis Gorffennaf 2016.

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

Cyflwynir yr adroddiad hwn yn unol â Pholisi Rhannu Pryderon y Cyngor, sy'n cynnwys gofyniad bod y Swyddog Monitro yn cyflwyno adroddiad i'r Pwyllgor hwn o leiaf unwaith y flwyddyn ar weithrediad y Polisi ac unrhyw newid mewn ymarfer a gyflwynwyd o ganlyniad i bryderon a godwyd o dan y Polisi.

3. Beth yw'r Argymhellion?

Bod y Pwyllgor yn ystyried ac yn gwneud sylwadau ar y wybodaeth a ddarparwyd yn yr adroddiad hwn.

4. Manylion yr adroddiad

Ym mis Ebrill 2016, cymeradwyodd y Cyngor y Polisi Rhannu Pryderon a oedd wedi'i ddiweddarau a'i ddiwygio. Mae hefyd gofyniad yn y polisi hwn bod y Swyddog Monitro yn cyflwyno adroddiad i'r Pwyllgor Llywodraethu Corfforaethol ar weithrediad y Polisi o leiaf unwaith y flwyddyn.

Yn dilyn mabwysiadu'r Polisi cynhaliwyd gweithgaredd codi ymwybyddiaeth. Rhoddwyd y polisi ar y fewnrwyd yn yr haf 2016 ac yna cafodd ei gyfathrebu drwy neges y Prif Weithredwr. Mynychwyd cyfarfod clwstwr yr ysgol gan Swyddogion i drafod y polisi a'r newidiadau a oedd wedi'u gwneud. Crëwyd cyflwyniad safonol ar y pwnc rhannu pryderon i sicrhau bod y neges a oedd yn cael ei rhannu yn gyson. Rhoddwyd y cyflwyniad ar y fewnrwyd hefyd. Yn ystod yr haf, mynychwyd cyfarfodydd rheoli adrannau gwasanaeth gan Bartneriaid Busnes ac Arbenigwyr, i drafod y newidiadau i'r polisi a chodi ymwybyddiaeth. Ym mis Mawrth 2017, cytunodd yr Uwch Dîm Arweinyddiaeth y byddai'r 'modiwl e-ddysgu ar rannu pryderon' yn orfodol ar gyfer holl weithwyr presennol a newydd Sir Ddinbych. Nid yw'r platform sy'n cynnal y modiwlau hyn wedi'i orffen eto ond gobeithir y bydd yn barod i'w lansio ym mis Ionawr

2018. Bydd yn bosib adrodd ar gyfraddau cwblhau ar gyfer y modiwl hwn hefyd. Mae'r Adran AD yn edrych ar gynnwys nodwedd arbennig ar y fewnwyd a fydd yn canolbwyntio ar un polisi'r mis, er mwyn gallu amlygu polisi newydd, tynnu sylw at unrhyw newid sydd wedi'i wneud i bolisi a hefyd codi ymwybyddiaeth o bolisiau yn gyffredinol. Bydd y Polisi Rhannu Pryderon yn cael ei gynnwys.

Cyflwynwyd yr adroddiad diwethaf i'r Pwyllgor ym mis Gorffennaf 2016 a oedd yn cwmpasu'r cyfnod rhwng 1 Ebrill 2015 a 13 Gorffennaf 2016. Yn ystod y cyfnod hwnnw, codwyd dau bryder o dan y Polisi.

Mae'r adroddiad hwn yn cwmpasu'r cyfnod o 14 Gorffennaf i'r presennol.

Yn ystod y cyfnod sy'n cael ei drafod yn yr adroddiad hwn, ni chodwyd unrhyw bryder o dan y Polisi.

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

Mae trefniadau rhannu pryderon cadarn yn cefnogi llywodraethu da ar draws y Cyngor, sydd felly'n galluogi'r Cyngor i gyflawni'i flaenoriaethau'n effeithiol.

6. Faint fydd yn ei gostio a sut fydd yn effeithio ar wasanaethau eraill?

Nid oes unrhyw gostau uniongyrchol sy'n gysylltiedig â'r adroddiad hwn.

7. Beth yw prif gasgliadau'r Asesiad o'r Effaith ar Les?

Nid oes gofyniad am asesiad mewn perthynas â'r adroddiad hwn.

8. Pa ymgynghoriadau a gynhaliwyd gydag Archwilio ac eraill?

Nid oes unrhyw ymgynghoriad wedi'i gynnal mewn perthynas â'r adroddiad hwn.

9. Datganiad y Prif Swyddog Cyllid

Mae trefniadau rhannu pryderon cadarn o gymorth i gefnogi llywodraethu da ar draws y Cyngor.

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

Yn absenoldeb Polisi a Gweithdrefn Rhannu Pryderon cadarn ac effeithiol y mae gweithwyr a thrydydd parti sy'n ymgysylltu â'r Cyngor yn gyfarwydd â hwy, mae perygl na fydd pryderon ynghylch camarfer yn dod i sylw'r Cyngor. Mae'n hanfodol bod gweithwyr yn deall y byddent yn cael eu diogelu pe baent yn codi pryder gyda'r gred resymol bod eu hadroddiad wedi ei wneud er budd y cyhoedd.

11. Pŵer i wneud y Penderfyniad

Nid oes angen penderfyniad.

Mae tudalen hwn yn fwriadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	29 Tachwedd 2017
Aelod / Swyddog Arweiniol:	Lisa Lovegrove – Prif Archwilydd Mewnol
Awdur yr Adroddiad:	Lisa Lovegrove – Prif Archwilydd Mewnol
Teitl:	Diweddariad Archwilio Mewnol

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

Mae'r adroddiad hwn yn rhoi diweddariad i'r Pwyllgor Llywodraethu Corfforaethol ar gynnydd diweddaraf Archwilio Mewnol o ran sut y mae'n darparu gwasanaeth, darparu sicrwydd, adolygiadau a gynhaliwyd, perfformiad ac effeithiolrwydd mewn ysgogi gwelliant.

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

Mae'r adroddiad hwn yn darparu gwybodaeth ar y gwaith a gynhaliwyd gan Archwilio Mewnol ers cyfarfod diwethaf y pwyllgor. Mae'n galluogi'r Pwyllgor fonitro perfformiad a chynnydd yr Adain Archwilio Mewnol yn ogystal â darparu crynodebau o adroddiadau'r Adain Archwilio Mewnol er mwyn i'r Pwyllgor dderbyn sicrwydd ar wasanaethau eraill y Cyngor a meysydd corfforaethol.

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

Dylai'r Pwyllgor ystyried cynnwys yr adroddiad, asesu cynnydd a pherfformiad yr Adain Archwilio Mewnol a phenderfynu a oes angen unrhyw sicrwydd pellach ar adroddiadau archwilio.

4. **Manylion yr adroddiad**

Darperir y manylion llawn yn yr adroddiad cynnydd amgaaedig.

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

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

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

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

7. **Beth yw prif gasgliadau'r Asesiad o'r Effaith ar Les?**

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

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

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

9. **Datganiad y Prif Swyddog Cyllid**

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

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

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

11. Pŵer i wneud y Penderfyniad

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



Denbighshire Internal Audit Services
Caledfryn, Smithfield Road, Denbigh LL16 3RJ

Corporate Governance Committee Update

November 2017





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Corporate Governance Committee Update

November 2017



Introduction

1. This report provides an update on Internal Audit's latest progress in terms of its service delivery, assurance provision, reviews completed, performance and effectiveness in driving improvement.
2. The report provides an update as at November 2017 on:
 - Internal Audit reports recently issued
 - Follow up of previous Internal Audit reports
 - Progress on Internal audit work to date in 2017–18
 - A summary of upcoming Internal Audit projects
 - Internal Audit performance standards.

Internal Audit reports recently issued

3. The following section provides an overview of recent Internal Audit reports, including the overall Assurance Rating and the number of Risks/Issues raised in the report's action plan.

Definitions of Assurance Rating

Green	High Assurance	Risks and controls well managed and objectives being achieved
Yellow	Medium Assurance	Minor weaknesses in management of risks and/or controls but no risk to achievement of objectives
Amber	Low Assurance	Significant weaknesses in management of risks and/or controls that put achievement of objectives at risk
Red	No Assurance	Fundamental weaknesses in management of risks and/or controls that will lead to failure to achieve objectives

Definitions of Risks/Issues

Green	Low	Advisory issues discussed with managers during the audit and not included in audit reports and action plans
Yellow	Moderate	Operational issues that are containable at service level
Amber	Major	Corporate, strategic and/or cross-service issues potentially requiring wider discussion at SLT and/or CET
Red	Critical	Significant issues to be brought to the attention of SLT, CET, Cabinet Lead Members and Corporate Governance Committee

Citizens Advice Denbighshire: Governance Arrangements – October 2017

- | | | High Assurance |
|---|-----------------------|----------------|
| 1 | Moderate Risks/Issues | |
| 0 | Major Risks/Issues | |
| 0 | Critical Risks/Issues | |
4. From our review, we can conclude that the Alternative Service Providers (ASP) contract between the Council and Citizens Advice Denbighshire (CAD) is working effectively providing the citizens of Denbighshire with up to date advice and support. However, we have identified one issue around the provision of timely reporting to Corporate Governance Committee with financial and operational performance information to enable it to review the effectiveness of the contract.
 5. Overall we found that the CAD partnership has appropriate systems in place to ensure that information is shared between the partners through the Operational Board that meets on a monthly basis. The Board is made up of the Chief Executive Officer (CEO) and three Council Officers; although Members do not have direct representation on the CAD Board, a number of Members sit on committees and boards that work closely with CAD. This cross over means that some Members have an awareness of the CAD activities and service provided to the residents of Denbighshire.
 6. No reports have been presented to the Corporate Governance Committee to date despite the Council’s ASP Framework requiring:
 - half yearly update reports on financial and operational performance; and
 - an annual report on the CAD governance arrangements.
 7. Although contract monitoring at a service level is good, the Committee has a role to review such arrangements periodically to ensure that the Council takes appropriate action to address any issues identified. We note that the Wales Audit Office raised a similar concern in their Annual Improvement Report 2016–17 relating to another ASP arrangement.
 8. The Operational Board receive a monthly performance report and key performance indicators form a standing agenda item. Sample testing confirms

that the performance information which is being reported is accurate and the Contract and Performance Manager agrees to perform spot-checks on the accuracy of such data in future. We confirmed that the CAD risk register is regularly reviewed and maintained up to date and the Council is presented with a set of audited accounts on an annual basis and no issues were highlighted.

9. Based on the scope of our review, governance, control and risk management arrangements are working well overall with improvement possible through timely reporting of performance and financial information to Committee for review.

Petty Cash – November 2017

- | | |
|--|----------------------------|
| | Medium Assurance |
| 10. Our review found that some petty cash accounts are well administered and use good practice. However, we identified several weaknesses across all service areas surrounding petty cash processes which highlights a general lack of guidance, monitoring and maintenance of these accounts. | 3
Moderate Risks/Issues |
| | 0
Major Risks/Issues |
| | 0
Critical Risks/Issues |
11. We have developed an action plan, in conjunction with the Finance section, to resolve these issues and therefore enable the Council to better manage the risks associated with petty cash accounts.
 12. From a previous internal audit review, we are aware that there are also a number of primary schools that operate petty cash accounts via their voluntary school fund accounts which are then reimbursed from their delegated budgets. We are seeking clarification from School Finance and Business Managers to ascertain which of the Accounts Payable accounts relate to petty cash and which relate to Voluntary School Funds.
 13. We stress that management of petty cash is an issue that requires action from all services that use them to strengthen existing controls and minimise the potential for error and/or fraud. Owing to the relatively small financial values associated with petty cash accounts, the corporate significance is relatively low and therefore we are able to provide a medium assurance rating overall.

Corporate Communications – November 2017

- | | | | | | | | |
|--|---|---|-----------------------|---|--------------------|---|-----------------------|
| <p>14. Overall, our review concludes that the Corporate Communications function is well managed and operating effectively. While we have identified a small number of issues which require management attention, this does not detract from the good service provided in this area.</p> | <p>Medium Assurance</p> | | | | | | |
| <p>15. The Council has recently agreed a new Communications Strategy for its Corporate Plan which clearly demonstrates how the communication element can effectively assist the Council in delivering its key priorities. Further, the Lead Officer: Destination, Marketing & Communication will attend future programme board meetings for the new priorities which should ensure that communication in the context of the corporate priorities remains a priority and is embedded during project appraisal and monitoring.</p> | <table border="0"> <tr> <td style="background-color: yellow; text-align: center; width: 20px;">3</td> <td>Moderate Risks/Issues</td> </tr> <tr> <td style="background-color: orange; text-align: center;">0</td> <td>Major Risks/Issues</td> </tr> <tr> <td style="background-color: red; text-align: center;">0</td> <td>Critical Risks/Issues</td> </tr> </table> | 3 | Moderate Risks/Issues | 0 | Major Risks/Issues | 0 | Critical Risks/Issues |
| 3 | Moderate Risks/Issues | | | | | | |
| 0 | Major Risks/Issues | | | | | | |
| 0 | Critical Risks/Issues | | | | | | |
| <p>16. Our review found that there are few benchmarking opportunities within Wales for the Communications team to participate in; however, our comparisons with similar services in England indicate that the Council receives excellent value for money in this area, particularly in relation to service campaign activities.</p> | | | | | | | |
| <p>17. The Council undergoes an annual external assessment of the quality of its website. While performing well in most areas and regularly passing the overall assessment, it has outlined a potential weakness in relation to the accessibility of the Council’s website for people with disabilities.</p> | | | | | | | |
| <p>18. A particular strength of the Communications team is its recent work on campaign activities, evidenced in particular by the positive feedback received from several client services. As campaign management is a relatively new area of work for the team, there has been little opportunity as yet to revisit past campaigns in the wider context of the service or corporate objective to determine success and learn lessons holistically.</p> | | | | | | | |
| <p>19. Our review coincided with the launch of the Council’s new intranet platform, Linc. The new system, hosted and administered by the web team, has significantly reduced the amount of information held on the intranet and removed duplicate documents. In light of these improvements, it is now important to ensure there is a clear protocol in place for updating and amending</p> | | | | | | | |

the intranet and external webpages, which outlines roles and responsibilities of services and enables the web team to co-ordinate this work.

20. Over the last year, the Council has significantly increased its social media presence and good controls exist to ensure that the corporate use of such accounts presents a professional image of the Council with relevant, up to date information for our customers. While this is supported by a comprehensive social media policy, more work is required to raise staff awareness of the policy and specifically their own responsibilities in relation to personal use of social media.
21. Despite raising three moderate risk issues, the outcome of our review is positive and we consider that the overall service provided by the Communications team to be good, therefore we are able to provide a 'medium' assurance rating.

Managing the Risk of Fraud & Corruption – November 2017

22. Public sector organisations have a responsibility to embed effective standards for countering fraud and corruption in their organisations in order to support good governance and demonstrate effective financial stewardship and strong public financial management. The Centre for Counter Fraud Studies, Plymouth University, estimates that, in 2016, the amount of fraud losses in Local Government, (excluding Benefits) amounts to 7.3 billion.

Medium Assurance	
2	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues
23. Our high level review provides independent assurance that the Council's mechanisms for managing the risk of fraud and corruption are mainly effective, with policies and procedures in place for dealing with fraud and reducing the likelihood of fraud losses. The Council commits to a zero tolerance approach to fraud and corruption and will optimise the publicity associated with anti-fraud activity.
24. Although we found a few areas for improvement, these are easily overcome but, in the meantime, we have given medium assurance until these improvements are implemented.
25. The Council will be also able to clearly account for the effectiveness of its counter fraud arrangements to the public, partners and national stakeholders,

which features as a core element in its Annual Governance Statement, which should include reference to the following statement:

Having considered all the principles, I am satisfied that, subject to the actions identified below, the Council has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud.

Summary of outstanding issues from Internal Audit reports

Audit Report	No. of Actions in the Audit Action Plan									Next IA F/up	Comments
	Actions Due			Actions Complete			Actions Outstanding				
Community Support Services											
Paris Financials	0	2	5	0	0	1	0	2	4	Jul 17	•3 rd follow up in progress
Cefndy Healthcare	0	0	7	0	0	7	0	0	0	n/a	•Now complete
Payments to External Providers	0	0	2	0	0	2	0	0	0	n/a	•Now complete
POVA	0	0	7	0	0	6	0	0	1	Aug 17	•2 follow ups carried out
Education & Children's Services											
Governance in Schools	0	0	19	0	0	15	0	0	4	Jan 18	•2 follow ups carried out
Ysgol Mair RC	0	2	20	0	2	20	0	0	0	n/a	•Now complete
IT & IM Management in Schools	0	0	17	0	0	8	0	0	9	Sep 17	•2 nd follow up in progress
Facilities, Assets & Housing											
Housing Rents	0	0	5	0	0	4	0	0	1	Jun 18	•4 follow ups carried out
Housing Allocations & Voids	0	0	5	0	0	4	0	0	1	Mar 17	•2 follow ups carried out
Industrial Estates	0	0	2	0	0	1	0	0	1	Oct 17	•3 rd follow up in progress
Review of On-site Income & Security at Leisure Sites	0	0	9	0	0	9	0	0	0	n/a	•Now complete
Ruthin Craft Centre	0	0	4	0	0	4	0	0	0	n/a	•Now complete
Rhyl Harbour – Review of Operational Management	0	0	4	0	0	4	0	0	0	Jun 17	•Now complete
Finance											
Revenues Services – in Partnership with Civica	0	0	16	0	0	12	0	0	4	n/a	•Follow up being reported as part of 2017/18 audit

Financial services	0	2	8	0	0	5	0	2	3	n/a	•Follow up being reported as part of 2017/18 audit
Highways & Environmental Services											
Street Works	0	0	5	0	0	3	0	0	2	Oct 17	•4 th follow up in progress
Corporate Fleet Management	0	7	12	0	7	9	0	0	3	Jan 18	•3 follow ups carried out
Passenger Transport	0	0	5	0	0	2	0	0	3	Nov 17	•2 nd follow up in progress
Legal, HR & Democratic Services											
HR Management in Schools	0	1	5	0	0	1	0	1	4	Sep 17	•2 nd follow up in progress
Management & Administration of Legal Services	0	5	7	0	5	7	0	0	0	n/a	•Now complete
Planning & Public Protection											
Community Enforcement	0	0	9	0	0	9	0	0	0	Aug 17	•Now complete
Housing Enforcement	0	0	2	0	0	0	0	0	2	Apr 17	•2 nd follow up in progress
Parking Services	0	0	13	0	0	13	0	0	0	Aug 17	•Now complete
Corporate Reviews											
Corporate Procurement	0	0	5	0	0	0	0	0	5	Sep 17	•Follow up being reported as part of 2017/18 audit
Developing the Local Economy	0	1	2	0	0	2	0	1	0	Jan 18	•1 follow up carried out
IT Access Management	0	2	8	0	1	3	0	1	5	Jun 17	•4 th follow up in progress
Physical Security of information	0	3	3	0	1	2	0	2	1	Apr 17	•2 nd follow up in progress
Sickness Absence	0	0	9	0	0	7	0	0	2	Sep 17	•4 th follow up in progress
Corporate Safeguarding	0	0	19	0	0	18	0	0	1	Sept 17	•4 th follow up in progress

Progress in delivering the Internal Audit Assurance 2017-18

26. The following table shows a summary of Internal Audit's work to date for this year. As the new Internal Audit Strategy has an 'organic' plan, this table will be added to during the year as more projects commence.
27. Where projects have been completed since 1 April 2017, the table provides assurance ratings and number of issues raised for the completed reviews.
28. The following projects have not yet commenced but are scheduled for the coming months:
- Public Conveniences
 - CCTV Partnership
 - Catering
 - Pooled Budgets
 - Court of Protection

Internal Audit Assurance Plan Areas of Work	2017-18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
2017-18 Projects								
Corporate document retention	32	32	Complete	Low	0	3	1	
Modernising the Council to deliver efficiencies and improve services for our customers	48	50	Complete	Medium	0	0	2	
Highways asset management – Improving our roads	13	14	Complete	Medium	0	0	2	
AONB Grant	2	2	Complete	n/a				Certification of grant – no report issued
Welsh Government Grants	12	13	Complete	n/a				Certification of grant – no report issued
ALN & Inclusion / Recoupment & Out of County Placement / Special Education	8	40	On hold until January 2018					Head of Service request to delay start review while the service is undergoing a restructure.
Citizens Advice Bureau – Governance Arrangements	16	16	Complete	High	0	0	1	
Corporate Communications	24	24	Complete	Medium	0	0	3	
Revenues Services	56	60	Closing meeting					
Settlement Agreements	18	20	Closing meeting					

Internal Audit Assurance Plan Areas of Work	2017-18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
Procurement	25	30	In progress					Joint audit with Flintshire County Council of the shared service
Travel and Subsistence	6	10	In progress					
Financial Services 2017/18	6	50	In progress					
Court of protection	3	15	Scoping					
CCTV Partnership	5	10	Scoping					
Public Conveniences	0	10	Scoping					
Catering	0	15	Scoping					
Projects Brought Forward from 2016-17								
Corporate risk management assurance	6	10	Complete	High	0	0	0	
Financial assurance 2016-17	33	33	Complete	Medium	0	0	5	
Petty cash review	27	30	Complete	Medium	0	0	3	
Fraud & Corruption Work								
National Fraud Initiative	32	40	In progress					
Managing the Risk of Fraud & Corruption Phase 1	11	11	Complete	Medium	0	0	2	

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Internal Audit Assurance Plan Areas of Work	2017-18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
Managing the Risk of Fraud & Corruption Phase 2	8	13	In progress					
Follow-up Reviews								
IA project follow-ups	77	100	In progress					
Management of follow-ups	4	8						
Other Areas of Work								
School Fund admin & audits	28	35	In progress					
Corporate Governance Framework 2017-18	1	10	Not started					
Corporate working groups	7	10	In progress					
Consultancy & corporate areas	23	40	In progress					
IA Support & Management								
Team Meetings / 1:1s	26	40						
Management	48	60						
Training & development	34	40						
Total Days	639	859						

Internal Audit performance standards

29. Internal Audit measures its performance in two key areas:

- Follow-up audit work – Two measures to ensure that Internal Audit carries out its follow-up work promptly and that services implement agreed improvement actions.
- Customer Standards – A range of indicators to ensure that Internal Audit delivers a good service to its customers.

30. The table below shows Internal Audit's performance to date for 2017/18.

Internal Audit commences follow-up reviews in the planned month

Targets – Excellent 100% – Good 90% – Acceptable 80%

Current performance 100%

Services have implemented agreed improvement actions from Internal audit reviews

Targets – Excellent 75% – Good 70% – Acceptable 65%

Current performance 66% – Performance will be cumulative during the year and should improve as the year goes on.

Contact customers at least 2 weeks in advance to arrange a date for our visit

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100 %

Send customers the agreed Project Scoping Document before we commence work

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100 %

Send the customer a draft report within 10 working days of the closing meeting

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100%

Send the customer our final audit report within 5 working days of draft agreement

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100%

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	29 Tachwedd 2017
Aelod / Swyddog Arweiniol:	Alan Smith - Pennaeth Gwella Busnes a Moderneiddio
Awdur yr Adroddiad:	Lisa Lovegrove – Prif Archwilydd Mewnol
Teitl:	Diweddariad ar y Cynllun Gwella Llywodraethu

1. Am beth mae'r adroddiad yn sôn?

Mae'r adroddiad hwn yn rhoi'r wybodaeth ddiweddaraf am y cynllun gwella llywodraethu a ddaeth gyda Datganiad Llywodraethu Blynyddol 2016/17.

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

Bwriad yr adroddiad hwn yw darparu gwybodaeth am sut mae'r Cyngor yn gweithredu gwelliannau mewn trefniadau llywodraethu ers cyhoeddi'r Datganiad Llywodraethu Blynyddol ym mis Gorffennaf 2017.

3. Beth yw'r Argymhellion?

Gofynnir i'r Pwyllgor adolygu a rhoi sylwadau ar y cynnydd.

4. Manylion yr adroddiad

Atodiad 1 yw'r Cynllun Gweithredu Gwella Llywodraethu, sy'n dangos cynnydd da wrth weithredu'r cynllun gweithredu gyda dau gam wedi'u cwblhau cyn yr amserlen a thri ar y trywydd iawn i gwrdd â'r terfyn amser.

Mae Archwilio Mewnol wedi cwblhau ei adolygiad o 'Cyngor ar Bopeth Sir Ddinbych' i adolygu trefniadau llywodraethu'r darparwr gwasanaeth amgen ac yn rhoi Sicrwydd Uchel yn gyffredinol. Mae cam cyntaf yr adolygiad 'Rheoli'r Risg Twyll' yn erbyn cod ymarfer Cipfa wedi'i gwblhau gyda'r ail gam yn mynd rhagddo ac yn canolbwyntio ar ymwybyddiaeth staff a mabwysiadu polisiâu a gweithdrefnau perthnasol. Mae'r gwelliannau arfaethedig a nodwyd gan Swyddfa Archwilio Cymru yn ei adroddiad '*Cynllun Arbedion - Cyngor Sir Ddinbych*' yn eu lle, yn benodol: mae polisi codi tâl incwm a chyfradd risg cynilion bellach wedi'i gynnwys yn y broses gyllidebol.

Mae rhai meysydd yn mynd rhagddynt o hyd, i gyd ar y trywydd iawn i gyrraedd eu terfyn amser disgwylidig ym mis Mawrth 2018. Mae polisi'r cyngor ar gyfer staff sy'n cymryd data personol oddi ar y safle wedi'i ddrafftio ac yn cael ei ymgynghori, ac mae ystod o gamau gweithredu wedi'u cynllunio mewn ymateb i adroddiad SAC '*Llywodraethu da wrth benderfynu ar newidiadau sylweddol i'r gwasanaeth - Cyngor Sir Ddinbych*'.

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

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

6. Faint fydd yn ei gostio a sut fydd yn effeithio ar wasanaethau eraill?

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

7. **Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb a gynhaliwyd ar y penderfyniad? Dylid cynnwys yr Asesiad o Effaith ar Gydraddoldeb a gwblhawyd fel atodiad i'r adroddiad.**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
8. **Pa ymgynghoriadau a gynhaliwyd gydag Archwilio ac eraill?**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
9. **Datganiad y Prif Swyddog Cyllid**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
10. **Pa risgiau sydd yna ac oes yna unrhyw beth y gallwn ei wneud i'w lleihau?**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
11. **Pŵer i wneud y Penderfyniad**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.

Atodiad 1 - Cynllun Gweithredu Gwella Llywodraethu

Maes i'w wella	Cam Gweithredu	Statws Cyfredol
<p>Sicrhau fod trefniadau llywodraethu cadarn mewn lle i wasanaethau a ddarperir gan ddarparwyr eraill, roedd y Pennaeth Archwilio Mewnol wedi bwriadu adolygu trefniadau gwasanaeth y Ganolfan Cyngor Ar Bopeth yn 2016-17. Oherwydd newidiadau yng nghynhwysedd y tîm yn ystod y flwyddyn, cynhelir yr adolygiad hwn nawr yn 2017-18.</p>	<p>Caiff trefniadau gwasanaeth y Ganolfan Cyngor Ar Bopeth eu hadolygu yn 2017-18.</p> <p>Prif Archwilydd Mewnol erbyn 31 Mawrth 2018</p>	<p>Mae'r Adolygiad o drefniadau llywodraethu Cyngor ar Bopeth Sir Ddinbych wedi'i gwblhau ac wedi cael sgôr sicrwydd uchel yn gyffredinol. Gweler Adroddiad Cynnydd Archwilio Mewnol am ragor o fanylion.</p> <p>Wedi'i gwblhau</p>
<p>Nid oes adolygiad wedi cael ei gynnal i asesu cadernid trefniadau gwrth-dwyll a llygredigaeth y Cyngor.</p> <p>Tudalen 95</p>	<p>Bydd trefniadau cyffredinol y Cyngor ar gyfer rheoli risg o dwyll a llygredigaeth yn cael eu hadolygu yn 2017-18.</p> <p>Prif Archwilydd Mewnol erbyn 31 Mawrth 2018</p>	<p>Mae cam cyntaf yr adolygiad 'Rheoli'r Risg Twyll' yn erbyn cod ymarfer Cipfa wedi'i gwblhau. Gweler Adroddiad Cynnydd Archwilio Mewnol am ragor o fanylion.</p> <p>Mae Zil Gam yr adolygiad 'Rheoli'r Risg Twyll' yn mynd rhagddo.</p> <p>Ar y trywydd iawn i gwrdd â therfyn amser Mawrth 2018.</p>
<p>Nododd adroddiad Swyddfa Archwilio Cymru '<i>Cynllunio Arbedion - Cyngor Sir Ddinbych</i>' ddau gynnig gwella i gryfhau trefniadau ariannol:</p> <ul style="list-style-type: none"> • Datblygu polisi cynhyrchu incwm / codi tâl • Rhoi sgôr risg ffurfiol i arbedion yn ôl pa mor gyraeddadwy dynt a nodi camau lliniaru cynaliadwy i'r rheiny a ystyrir yn rhai risg uchel. 	<p>Gweithredu cynigion gwella sy'n codi o adroddiad Swyddfa Archwilio Cymru '<i>Cynllunio Arbedion - Cyngor Sir Ddinbych</i>'</p> <p>Pennaeth Cyllid erbyn 31 Mawrth 2018</p>	<p>Mae'r ddau gynnig ar gyfer gwella wedi cael eu gweithredu:</p> <ul style="list-style-type: none"> • Cymeradwywyd polisi incwm gan y Cabinet ac mae'n rhan o broses y gyllideb; • Mae graddfa risg yr arbedion wedi'i gynnwys yn y broses gyllidebol ar gyfer 2018/19. <p>Wedi'i gwblhau</p>

Maes i'w wella	Cam Gweithredu	Statws Cyfredol
<p>Nododd yr adroddiad gan Swyddfa Archwilio Cymru 'Llywodraethu Da wrth benderfynu ar newidiadau sylweddol i wasanaethau – Cyngor Sir Ddinbych' un gwelliant:</p> <ul style="list-style-type: none"> Gellid cryfhau trefniadau llywodraethu'r Cyngor drwy fonitro effaith pob newid arwyddocaol i wasanaethau yn gyson ac amserol. 	<p>Gweithredu gwelliannau i gryfhau trefniadau i sicrhau bod effaith pob newid arwyddocaol i wasanaethau'n cael eu monitro'n gyson ac amserol.</p> <p>Pennaeth Gwella Busnes a Moderneiddio erbyn 31 Mawrth 2018</p>	<p>Mae ystod o gamau gweithredu wedi'u cynllunio:</p> <ul style="list-style-type: none"> Bydd Fersiwn 2 o'r Asesiad Effaith Lles yn cynnwys dadansoddiad cryfach o Effeithiau Cydraddoldeb. Bydd Pwyllgorau Craffu yn cael eu diweddarau gyda'r Camau Gweithredu a gytunwyd fel Heriau'r Gwasanaeth. Bydd Byrddau rhaglenni newydd yn chwarae rhan weithredol wrth fonitro effaith y newidiadau a wneir i wasanaethau fel rhan o'r Cynllun Corfforaethol. <p>I gyd yn eu lle erbyn mis Mawrth 2018.</p>
<p>96 Tudalen 96 Gymhellodd Swyddfa'r Comisiynydd Gwybodaeth y dylai'r Cyngor ddatblygu polisi ffurfiol ar gyfer staff sy'n mynd â data personol sy'n ymwneud â'u cleientiaid allan o'r swyddfa.</p>	<p>Datblygu polisi yn y maes hwn i'r Cyngor. Credir y bydd yn peri rhywfaint o broblemau technolegol i ddechrau, yn enwedig mewn Gwasanaethau Cymorth Cymunedol, ble mae'r Cyngor neu ei bartneriaid yn dal i ddefnyddio rhai systemau papur. Efallai y bydd angen mynd i'r afael â'r rhain fesul cam, efallai yn unol â mentrau mwy cyffredinol i ddigideiddio prosesau'r Cyngor.</p> <p>Rheolwr Tîm Gwybodaeth Busnes erbyn 31 Mawrth 2018</p>	<p>Mae polisi wedi'i ddrافتio ac yn cael ei ymgynghori ar hyn o bryd drwy'r Grŵp Llywodraethu Gwybodaeth newydd.</p> <p>Ar y trywydd iawn i gwrdd â therfyn amser Mawrth 2018.</p>

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	29 Tachwedd 2017
Aelod / Swyddog Arweiniol:	Lisa Lovegrove – Prif Archwilydd Mewnol
Awdur yr Adroddiad:	Lisa Lovegrove – Prif Archwilydd Mewnol
Teitl:	Cynnal Hunanasesiad o'r Gwasanaeth Archwilio Mewnol yn erbyn Safonau Archwilio Mewnol y Sector Cyhoeddus (PSIAS)

1. Am beth mae'r adroddiad yn sôn?

Mae'r adroddiad hwn yn darparu canlyniad hunanasesiad o'r Gwasanaeth Archwilio Mewnol yn erbyn Safonau Archwilio Mewnol y Sector Cyhoeddus.

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

Mae Safonau Archwilio Mewnol y Sector Cyhoeddus yn ei gwneud yn ofynnol i'r Prif Archwilydd Mewnol ddatblygu a chynnal rhaglen sicrhau ansawdd a gwella i werthuso cydymffurfiaeth â'r Safonau.

Mae rhaglen sicrhau ansawdd a gwella wedi'i chynllunio i alluogi gwerthusiad o gydymffurfiaeth y gweithgaredd archwilio mewnol â'r Safonau a gwerthusiad ynghylch a yw archwilwyr mewnol yn defnyddio'r Cod Moeseg. Mae'r rhaglen hefyd yn asesu effeithlonrwydd ac effeithiolrwydd y gweithgaredd archwilio mewnol ac yn nodi cyfleoedd ar gyfer gwelliant. Mae gan y Pwyllgor rôl allweddol yn y rhaglen sicrhau ansawdd a gwella i ddarparu goruchwyliaeth.

3. Beth yw'r Argymhellion?

Bod y Pwyllgor yn rhoi sylwadau ar gynnwys yr adroddiad a chymeradwyo'r Cynllun Gweithredu Sicrhau Ansawdd a Gwella (Atodiad 1).

4. Manylion yr adroddiad

Cynhaliodd y Pennaeth Archwilio Mewnol hunanasesiad o'r Gwasanaeth Archwilio Mewnol yn erbyn PSIAS yn 2014/2015. Adolygwyd a diweddarwyd hyn i adlewyrchu'r trefniadau presennol. Roedd y canlyniad yn gadarnhaol yn gyffredinol ac yn dangos bod y Gwasanaethau Archwilio Mewnol 'yn cydymffurfio'n gyffredinol' â'r mwyafrif o'r safonau. Amlygodd rai meysydd o 'gydymffurfiaeth rannol' gyda'r safonau a gynhwysir yn y Cynllun Gweithredu Sicrhau Ansawdd a Gwella yn Atodiad 1.

Yn unol â'r safonau, rhaid i asesiadau allanol gael eu cynnal o leiaf unwaith bob pum mlynedd gan aseswr annibynnol cymwys neu dîm asesu o'r tu allan i'r sefydliad. Mae Grŵp Prif Archwilwyr Cymru wedi cydweithio i fabwysiadu ymagwedd adolygu cymheiriaid, lle bydd yr hunanasesiad yn cael ei ddilysu gan asesydd allanol. Bydd yr asesiad allanol o Wasanaeth Archwilio Mewnol Cyngor Sir Ddinbych yn cael ei gynnal gan brif weithredwr archwilio Cyngor Sir Gwynedd yng ngwanwyn 2018.

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

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

6. Faint fydd yn ei gostio a sut fydd yn effeithio ar wasanaethau eraill?

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

7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb a gynhaliwyd ar y penderfyniad? Dylid cynnwys yr Asesiad o Effaith ar Gydraddoldeb a gwblhawyd fel atodiad i'r adroddiad.

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

8. Pa ymgynghoriadau a gynhaliwyd gydag Archwilio ac eraill?

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

9. Datganiad y Prif Swyddog Cyllid

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

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

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

11. Pŵer i wneud y Penderfyniad

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

Cynllun Gweithredu Sicrwydd Ansawdd a Gwella

Rhif y Cam Gweithredu	Cyfeirnod PSIAS	Maes i'w wella	Camau Gweithredu Arfaethedig	Cyfrifoldeb	Amserlen	
Tudalen 99	1.	1310 – Gofynion y Rhaglen Sicrhau Ansawdd a Gwella	A yw'r Rhaglen Sicrhau Ansawdd a Gwella yn cynnwys asesiadau mewnol ac allanol?	Bod asesiad allanol yn cael ei gynnal gan y Prif Swyddog Archwilio o Gyngor Sir Gwynedd yn unol â threfniadau adolygu cymheiriaid Grŵp Prif Archwilwyr Cymru.	Prif Archwilydd Mewnol	31 Mawrth 2018
	2.	1320 – Adrodd ar y Rhaglen Sicrwydd Ansawdd a Gwella	A yw'r Prif Swyddog Archwilio wedi adrodd canlyniadau'r asesiad allanol i'r uwch reolwyr a'r bwrdd?	Bod canlyniad yr asesiad allanol yn cael ei adrodd i'r Pwyllgor Llywodraethu Corfforaethol.	Prif Archwilydd Mewnol	23 Mai 2018
	3.	1320 – Adrodd ar y Rhaglen Sicrwydd Ansawdd a Gwella	A yw canlyniadau monitro parhaus y rhaglen ansawdd a sicrwydd a'r cynnydd yn erbyn y cynllun gwella wedi cael ei gyfathrebu o leiaf bob blwyddyn?	Bod y cynnydd a wnaed yn erbyn y rhaglen gwella sicrwydd ansawdd yn cael ei gynnwys yn Adroddiad Blynyddol Archwilio Mewnol.	Prif Archwilydd Mewnol	23 Mai 2018

Hunanasesiad PSIAS

Rhif y Cam Gweithredu	Cyfeirnod PSIAS	Maes i'w wella	Camau Gweithredu Arfaethedig	Cyfrifoldeb	Amserlen	
Tudalen 100	4.	1320 – Adrodd ar y Rhaglen Sicrwydd Ansawdd a Gwella	A yw'r canlyniadau'n cynnwys gwerthusiad yr aseswr neu'r tîm asesu o ran cydymffurfiaeth gweithgarwch archwilio mewnol â'r PSIAS?	Bod canlyniadau'r asesiad allanol yn cael eu hadrodd yn Adroddiad Blynyddol Archwilio Mewnol.	Prif Archwilydd Mewnol	23 Mai 2018
	5.	Datgelu Methiant i Gydymffurfio	A yw'r Prif Swyddog Archwilio wedi adrodd am achosion o fethu â chydymffurfio â'r PSIAS i'r bwrdd?	Bydd unrhyw achosion o fethu â chydymffurfio yn cael eu hadrodd i'r Pwyllgor Llywodraethu Corfforaethol a bydd unrhyw wahaniaethau sylweddol yn cael eu cynnwys yn y Datganiad Llywodraethu Blynyddol.	Prif Archwilydd Mewnol	Yn ôl yr angen
	6.	2450 – Barn Gyffredinol	A yw'r adroddiad blynyddol yn cynnwys: a) Datganiad o gydymffurfiad â'r PSIAS? b) Canlyniad y QAIP? c) Cynnydd yn erbyn unrhyw gynlluniau gwella sy'n deillio o'r QAIP?	Adroddiad Blynyddol Archwilio Mewnol i ymgorffori datganiad o gydymffurfio â'r PSIAS a chynnydd yn erbyn unrhyw gynllun gwella sy'n deillio o'r Rhaglen Sicrhau Ansawdd a Gwella.	Prif Archwilydd Mewnol	23 Mai 2018

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

24 IONAWR 2018		Eitemau Sefydlog	
	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio (os oes rhai)	Cydlynnydd Archwilio - Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd (os oes rhai)	Pennaeth Gwella Busnes a Moderneiddio - Alan Smith, Nicola Kneale
	3	Diweddariad Archwilio Mewnol	Prif Archwilydd Mewnol – Lisa Lovegrove
	4	Rhaglen Gwaith i'r Dyfodol	Gwasanaethau Democrataidd
		Adroddiadau	
	5	Adroddiad Cyrff Allanol	Pennaeth y Gwasanaethau Cyfreithiol, AD a Democrataidd / Gary Williams
Tudalen 10/11	6	GDPR	Pennaeth Gwella Busnes a Moderneiddio– Alan Smith – Rheolwr y Gwasanaeth Cyfreithiol – Lisa Jones
	7	Rheoliadau Cyllid Ysgolion	Pennaeth Cyllid - Richard Weigh
10 MAWRTH 2018		Eitemau Sefydlog	
	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio (os oes rhai)	Cydlynnydd Archwilio - Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd (os oes rhai)	Pennaeth Gwella Busnes a Moderneiddio - Alan Smith, Nicola Kneale
	3	Diweddariad Archwilio Mewnol	Prif Archwilydd Mewnol – Lisa Lovegrove
	4	Rhaglen Gwaith i'r Dyfodol	Gwasanaethau Democrataidd
		Adroddiadau	
25 EBRILL 2018		Eitemau Sefydlog	

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio (os oes rhai)	Cydlynnydd Archwilio - Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd (os oes rhai)	Pennaeth Gwella Busnes a Moderneiddio - Alan Smith, Nicola Kneale
	3	Diweddariad Archwilio Mewnol	Prif Archwilydd Mewnol – Lisa Lovegrove
	4	Rhaglen Gwaith i'r Dyfodol	Gwasanaethau Democrataidd
		Adroddiadau	
6 MEHEFIN 2018		Eitemau Sefydlog	
Tudalen 102	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio (os oes rhai)	Cydlynnydd Archwilio - Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd (os oes rhai)	Pennaeth Gwella Busnes a Moderneiddio - Alan Smith, Nicola Kneale
	3	Diweddariad Archwilio Mewnol	Prif Archwilydd Mewnol – Lisa Lovegrove
	4	Rhaglen Gwaith i'r Dyfodol	Gwasanaethau Democrataidd
		Adroddiadau	
11 GORFFENAF 2018		Eitemau Sefydlog	
	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio (os oes rhai)	Cydlynnydd Archwilio - Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd (os oes rhai)	Pennaeth Gwella Busnes a Moderneiddio - Alan Smith, Nicola Kneale
	3	Diweddariad Archwilio Mewnol	Prif Archwilydd Mewnol – Lisa Lovegrove
	4	Rhaglen Gwaith i'r Dyfodol	Gwasanaethau Democrataidd
		Adroddiadau	

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

26 MEDI 2018		Eitemau Sefydlog	
	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio (os oes rhai)	Cydlynedd Archwilio - Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd (os oes rhai)	Pennaeth Gwella Busnes a Moderneiddio - Alan Smith, Nicola Kneale
	3	Diweddariad Archwilio Mewnol	Prif Archwilydd Mewnol – Lisa Lovegrove
	4	Rhaglen Gwaith i'r Dyfodol	Gwasanaethau Democrataidd
		Adroddiadau	
21 TACHWEDD 2018		Eitemau Sefydlog	
Tudalen 103	1	Materion a Gyfeiriwyd gan y Pwyllgorau Archwilio (os oes rhai)	Cydlynedd Archwilio - Rhian Evans
	2	Adroddiadau Rheoleiddio Allanol Diweddar a Dderbyniwyd (os oes rhai)	Pennaeth Gwella Busnes a Moderneiddio - Alan Smith, Nicola Kneale
	3	Diweddariad Archwilio Mewnol	Prif Archwilydd Mewnol – Lisa Lovegrove
	4	Rhaglen Gwaith i'r Dyfodol	Gwasanaethau Democrataidd
		Adroddiadau	

DS Nid yw union ddyddiad cyhoeddi adroddiadau achlysurol gan er enghraifft Swyddfa Archwilio Cymru neu Adroddiadau Blyneddol gan yr Ombwdsmon yn hysbys ar hyn o bryd. Bydd dyddiad cyfarfod yn cael ei neilltuo ar eu cyfer cyn gynted ag y bo'n ymarferol.

Diwygiwyd 03.10.2017 SJ

Mae tudalen hwn yn fwiadol wag