

At: Aelodau'r Pwyllgor Llywodraethu
Corfforaethol

Dyddiad: 19 Ebrill 2018

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Annwyl Gyngorydd

Fe'ch gwahoddir i fynychu cyfarfod y **PWYLLGOR LLYWODRAETHU CORFFORAETHOL, DYDD MERCHER, 25 EBRILL 2018** am **9.30 am** yn **YSTAFELL BWLLGOR 1A, NEUADD Y SIR, RHUTHUN**.

Yn gywir iawn

G Williams
Pennaeth Gwasanaethau Cyfreithiol, AD a Democrataidd

AGENDA

RHAN 1 – GWAHODDIR Y WASG A'R CYHOEDD I FOD YN BRESENNOL AR GYFER Y RHAN HON O'R CYFARFOD

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 BRYG

Rhybudd o eitemau y dylid, ym marn y Cadeirydd, eu hystyried yn y cyfarfod fel materion bryg 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 07 Chwefror 2018 (copi'n amgaeedig).

5 ADRODDIAD ATAL DIGARTREFEDD (Tudalennau 15 - 24)

Derbyn er gwybodaeth (copi wedi'i amgáu) diweddariad am gynnydd y Cynllun Gweithredu Atal Digartrefedd i'w gyflwyno i'r Pwyllgor Craffu Partneriaethau ar 03 Mai 2018.

6 CYDYMFFURFIO Â PHOLISI RHEOLI RISGIAU SIR DDINBYCH
(Tudalennau 25 - 56)

Ystyried adroddiad gan y Rheolwr Tîm Cynllunio Strategol (copi wedi'i amgáu) ar y Fframwaith Rheoli Risgiau Strategol a ddefnyddir yng Nghyngor Sir Ddinbych.

7 DIWEDDARIAD ARCHWILIO MEWNOL (Tudalennau 57 - 80)

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

8 STRATEGAETH ARCHWILIO MEWNOL (Tudalennau 81 - 94)

Ystyried adroddiad gan Y Prif Archwilydd Mewnol (copi wedi ei amgáu) am Strategaeth Archwilio Mewnol 2018-19.

9 ADRODDIAD BLYNYDDOL ARCHWILIO MEWNOL (Tudalennau 95 - 112)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi wedi'i amgáu) ar ddigonolrwydd ac effeithiolrwydd fframwaith llywodraethu, risg a rheolaeth y Cyngor yn ystod y flwyddyn sy'n llywio'r 'datganiad llywodraethu blynyddol'.

10 DATGANIAD LLYWODRAETHU BLYNYDDOL DRAFFT (Tudalennau 113 - 136)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi wedi'i amgáu) sy'n darparu'r adroddiad hunanasesu drafft ar drefniadau llywodraethu a gwella'r Cyngor ar gyfer 2017/18.

11 CYNLLUN ARCHWILIO BLYNYDDOL SWYDDFA ARCHWILIO CYMRU
(Tudalennau 137 - 164)

Derbyn adroddiad gan Swyddfa Archwilio Cymru (copi wedi'i amgáu) ar Gynllun Archwilio Blynyddol 2018 ar gyfer Cyngor Sir Ddinbych.

12 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL
(Tudalennau 165 - 168)

Ystyried rhaglen gwaith i'r dyfodol y pwyllgor (copi wedi'i amgáu).

RHAN 2 - EITEMAU CYFRINACHOL

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

13 ADRODDIAD ARCHWILIO MEWNOL – CYFLEUSTERAU CYHOEDDUS (Tudalennau 169 - 184)

Ystyried adroddiad cyfrinachol gan y Prif Archwilydd Mewnol (copi wedi'i amgáu) ar adroddiad Archwilio Mewnol diweddar ar Gyfleusterau Cyhoeddus, a gafodd sgôr sicrwydd 'Isel'.

AELODAETH

Y Cynghorwyr

Mabon ap Gwynfor
Tony Flynn
Martyn Holland

Alan James
Barry Mellor

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: Rhwng 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 Conference Room 1a, County Hall, Ruthin, Dydd Mercher, 7 Chwefror 2018 am 1.00 pm.

YN BRESENNOL

Y Cynghorwyr Mabon ap Gwynfor, Martyn Holland (Is-Gadeirydd), Alan James, Barry Mellor (Cadeirydd) a Joe Welch

Aelod Lleyg Paul Witham

Cynghorydd Julian Thompson-Hill, Aelod Arweiniol dros Gyllid, Cynllun Corfforaethol a Pherfformiad.

Cynghorydd Julian Thompson-Hill a'r Cynghorydd Mark Young, Aelod Arweiniol dros Safonau Corfforaethol

HEFYD YN BRESENNOL

Pennaeth Gwasanaethau'r Gyfraith, AD a Democraataidd (GW), Pennaeth Cyllid (RW), Prif Gyfrifydd (SG), Prif Archwilydd Mewnol (LL), Archwilydd Mewnol (GS), Pennaeth Gwasanaethau Priffyrdd ac Amgylcheddol (TW), Rheolwr Ffilyd (CB), Rheolwr Tîm Gwybodaeth Busnes (CB) a Gweinyddwr Pwyllgorau (SJ).

Cynrychiolydd Swyddfa Archwilio Cymru – Gareth Evans

1 YMDDIHEURIADAU

Derbyniwyd ymddiheuriadau am absenoldeb gan y Cynghorydd Tony Flynn

Cafwyd ymddiheuriadau am absenoldeb gan y cynrychiolwyr o Swyddfa Archwilio Cymru, Anthony Veale a Gwilym Bury.

2 DATGANIADAU O FUDDIANT

Datganodd y Cynghorwyr Martyn Holland, Barry Mellor, Mabon ap Gwynfor a Julian Thompson-Hill gysylltiad personol ag eitem 6 ar y rhaglen gan eu bod yn Llywodraethwyr ysgol.

3 MATERION BRYD

Ni chodwyd unrhyw fater bryd.

4 COFNODION

Cyflwynwyd cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 29 Tachwedd 2017.

Materion yn codi -

Cofnodion Eitem 4 - Gofynnodd yr Aelod Lleyg, Paul Witham, am eglurhad o'r diffiniad o Arian at Raid ac i hyn gael ei gylchredeg i aelodau. Ymddiheurodd Bennaeth Gwasanaethau'r Gyfraith, AD a Democrataidd am yr oedi a chadarnhaodd y byddai'n ymchwilio i'r diffiniad ac yn ei gylchredeg i aelodau o'r pwyllgor.

PENDERFYNWYD yn amodol ar yr uchod, y dylid derbyn a chymeradwyo cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol fel cofnod cywir.

5 DIWEDDARIAD AR REOLI'R FFLYD GORFFORAETHOL

Cyflwynodd y Prif Archwilydd Mewnol adroddiad Diweddarau Rheoli'r Fflyd Gorfforaethol (a ddisbarthwyd yn flaenorol), i roi gwybodaeth am gynnydd y cynllun gweithredu a oedd yn dod gyda'r adroddiad Archwilio Mewnol ar Reoli'r Fflyd Gorfforaethol yn Hydref 2015.

Mae'r cynllun gweithredu dilynol i'r Archwiliad Mewnol, a geir yn Atodiad 1, yn dangos bod cynnydd da wedi ei wneud wrth weithredu ar y materion a'r risgiau a nodwyd yn yr Archwiliad Mewnol. O'r 13 mater a godwyd yn ystod yr archwiliad gwreiddiol yn 2015, mae 12 bellach wedi eu datrys yn llwyddiannus, gan gynnwys datblygu polisi cludiant newydd, monitro cyflenwadau tanwydd a gwelliannau i wiriadau lechyd a Diogelwch gyrwyr. Mae gwaith yn parhau o ran yr un mater sy'n weddill. Roedd y Prif Archwilydd Mewnol yn hyderus y byddai'r mater yn cael ei ddatrys.

Fe wnaeth Pennaeth y Gwasanaethau Priffyrdd ac Amgylcheddol adleisio barn y Prif Archwilydd Mewnol a chadarnhaodd bod gwaith ar y trywydd cywir i ddatrys y mater terfynol a godwyd.

Codwyd y materion canlynol wrth drafod –

- Gyrwyr gyda thrwyddedau gyrru glân - Cadarnhaodd y Rheolwr Fflyd fod defnyddwyr cerbydau fflyd yn cael gwiriad ar eu trwyddedau. Mae gweithwyr yn llenwi datganiad i roi gwybod i reolwyr o unrhyw newidiadau i drwyddedau gyrru'n syth. Rhoddodd y Rheolwr Fflyd wybod i aelodau o'r ddyletswydd gofal ac roedd rheoli risg yn flaenoriaeth.
- Holodd Aelodau pryd y cynigiwyd datrys y mater terfynol - Dywedodd y Rheolwr Fflyd ei fod yn disgwyl y byddai'r mater terfynol yn cael ei ddatrys erbyn Hydref 2018.
- Cadarnhaodd y Rheolwr Fflyd fod pob Cerbyd Fflyd Sir Ddinbych wedi'u gosod gyda blychau duon. Mae gwybodaeth yn cael ei chasglu a'i defnyddio i weithredu unrhyw newidiadau gofynnol.
- Holodd Aelodau ynghylch effeithlonrwydd tanwydd – Rhoddodd y Rheolwr Fflyd wybod i aelodau nad oedd unrhyw gynigion wedi'u cyflwyno ar hyn o bryd i newid tanwydd mewn cerbydau fflyd. Mae tîm gwasanaethau fflyd yn asesu ffynonellau o danwydd amgen fel cerbydau trydan. Ar hyn o bryd, nododd y Rheolwr Fflyd nad yw'r isadeiledd yn cefnogi'r defnydd o gerbydau trydan. Dywedodd Pennaeth y Gwasanaethau Priffyrdd ac Amgylcheddol fod y cyngor ar hyn o bryd yn cyfranogi mewn prosiect wedi'i ariannu gan

Lywodraeth Cymru, a fydd yn ein helpu i ddatblygu map ffyrdd i symud at y broses o gael tanwydd cynaliadwy yn ein fflyd.

Diolchodd y Cadeirydd a chanmolodd y Gwasanaethau Fflyd ac Archwilio Mewnol am y gwaith caled a oedd ynghlwm wrth y gwaith o fynd i'r afael â'r 12 mater a godwyd.

PENDERFYNWYD bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn ac yn nodi cynnwys y diweddariad Rheoli Fflyd.

6 ADRODDIAD CYNNYDD ARCHWILIO MEWNOL

Cyflwynodd y Prif Archwilydd Mewnol adroddiad (a ddosbarthwyd yn flaenorol) 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.

Roedd yr adroddiad yn darparu gwybodaeth am waith yr Adain Archwilio Mewnol ers cyfarfod diwethaf y Pwyllgor. Aeth y Prif Archwilydd Mewnol drwy'r adroddiadau a oedd yn rhoi'r wybodaeth ddiweddaraf hyd at fis Ionawr 2018 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 Adain Archwilio Mewnol
- Cynnydd gyda gwaith Gwrth-Dwyll
- Safonau perfformiad Archwilio Mewnol

Codwyd y materion canlynol wrth drafod –

- Cadw dogfennau – Cadarnhaodd y Prif Archwilydd Mewnol fod cadw dogfennau wedi'u trafod yn flaenorol. Rhoddwyd cadarnhad fod trefniadau wedi'u rhoi yn eu lle i wella'r drefn o gadw dogfennau.
- Cytundebau Setlo - Ionawr 2018 – Gofynnodd aelodau a oedd tueddiadau wedi'u canfod wrth edrych ar nifer o adrannau. Cadarnhaodd SAC bod sampl o geisiadau setlo wedi'u harchwilio. Edrychwyd ar bob cytundeb yn unigol gan eu bod yn aml yn achosion cymhleth. Roedd mwy o achosion yn yr adrannau lle'r oedd mwy o staff.
- Cynnydd gyda Gwaith Gwrth Dwyll - Dywedodd yr Archwilydd Mewnol fod y canlyniad o'r atgyfeiriadau twyll a ymchwiliwyd yn gadarnhaol. Cafodd nifer fach o atgyfeiriadau eu hymchwilio'n drylwyr. Roedd rheolaethau llym yn eu lle i leihau nifer yr achosion twyll gyda'r holl gofnodion yn cael eu cofnodi a'u monitro'r rheolaidd. Ailadroddodd y Swyddog Monitro dryloywder cadarnhaol yr adroddiad Archwilio a nodwyd nad oedd unrhyw ddatganiadau o bryder wedi'u gwneud drwy'r polisi rhannu pryderon.

Roedd y Cadeirydd hefyd yn hapus i weld bod lechyd a Diogelwch mewn Ysgolion wedi'u cynnwys yn y prosiectau ar y gweill ac fe wnaethant groesawu'r Adroddiad Archwilio Mewnol.

Eglurodd y Prif Archwilydd Mewnol fod ymchwiliad wedi digwydd i ddefnyddio system newydd o'r enw VERTO i olrhain a chofnodi adroddiadau Archwilio. Rhagwelwyd y byddai'r system newydd yn helpu i leihau nifer y diwrnodau archwilio a dreuliyd yn

olrhain camau gweithredu y cytunwyd arnynt, a thynnu sylw at unrhyw faterion sy'n weddill gydag uwch reolwyr. Bydd adroddiadau diweddarau'n cael eu cynhyrchu a'u cyflwyno i'r Pwyllgor Llywodraethu Corfforaethol.

Diolchodd y Cadeirydd i swyddogion ac Archwilio Mewnol am yr adroddiad.

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

Ar y pwynt hwn (14.05 p.m.) cafwyd egwyl o 10 munud.

Ailddechreuodd y cyfarfod am 14.15 p.m.

7 RHEOLIAD DIOGELU DATA CYFFREDINOL

Cafodd cyflwyniad ar Reoliadau Diogelu Data Cyffredinol ei roi gan y Rheolwr Tîm Gwybodaeth Busnes. Drwy'r cyflwyniad PowerPoint, rhoddodd y Rheolwr Tîm Gwybodaeth Busnes amlinelliad o'r gwaith a oedd wedi'i wneud cyn cyflwyno'r Rheoliadau Diogelu Data Cyffredinol ym Mai 2018.

Cafodd Aelodau wybod am y newidiadau sylfaenol a oedd yn cynnwys-

- Diffiniad ehangach o ddata personol
- Dirwyon mwy
- Hysbysiad gorfodol o doriadau amod difrifol o fewn 72 awr
- Swyddog Diogelu Data Gorfodol
- Aseiad Effaith Diogelu Data Gorfodol ar gyfer gweithgareddau risg uchel
- Mwy o ffocws ar ddangos cydymffurfiad
- Contractau sy'n gyfreithiol rwymol gyda diogelu data.

Rhoddodd y Rheolwr Tîm Gwybodaeth Busnes wybod i'r pwyllgor fod Grŵp Llywodraethu Gwybodaeth Cyngor Sir Ddinbych wedi'i sefydlu i gefnogi a monitro cydymffurfiad a sicrhau bod yr holl newidiadau wedi'u rheoli'n effeithiol. Byddai sawl polisi'n cael eu hadolygu a'u diweddarau i adlewyrchu'r newidiadau a byddai staff yn cael hyfforddiant.

Yn ystod y drafodaeth codwyd y pwyntiau canlynol -

- Ceisiadau Unigolion am Wybodaeth – cadarnhaodd y Rheolwr Tîm Gwybodaeth Busnes petai cais am wybodaeth yn mynd y tu hwnt i'r dyddiad cau, byddai'r Swyddog Comisiwn Gwybodaeth yn ymgynghori am y rheswm dros yr oedi a gallai roi dirwy.
- IPAD Aelodau – dal data – Eglurodd y Swyddog Monitro fod Cyngorwyr yn rheolwyr data, roedd hyfforddiant yn cael ei roi i reolwyr data os oedd angen i ddiweddarau gwybodaeth am storio data.
- Mae templedi'n cael eu ceisio i'w mabwysiadu yn Sir Ddinbych i roi sicrwydd a hyder.

PENDERFYNWYD bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn yr adroddiad diweddarau ar Reoliadau Diogelu Data Cyffredinol.

8 STRATEGAETH FLYNYDDOL RHEOLI'R TRYSORLYS

Cyflwynodd y Pennaeth Cyllid yr Adroddiad Datganiad Strategaeth Rheoli Trysorlys (DSRhT) (atodiad 1 - a rannwyd eisoes) a oedd yn dangos sut fyddai'r Cyngor yn rheoli ei fuddsoddiadau a'i fenthyciadau ar gyfer y flwyddyn nesaf, ac yn gosod y polisiâu y mae gweithgarwch Rheoli Trysorlys yn gweithredu o'u mewn. Roedd yr adroddiad hefyd yn amlinellu effaith debygol y Cynllun Cyfalaf ar y strategaeth hon ac ar y Dangosyddion Darbodus. Roedd yr Adroddiad Diweddarau Rheoli Trysorlys (atodiad 2) yn rhoi manylion am weithgarwch Rheoli Trysorlys y Cyngor yn ystod 2017/18.

Roedd Cod Ymarfer y Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth ar Reoli Trysorlys yn gofyn bod y Cyngor yn cymeradwyo'r DSRhT a'r Dangosyddion Darbodus yn flynyddol. Roedd rhaid i'r Pwyllgor Llywodraethu Corfforaethol adolygu'r adroddiad cyn ei gymeradwyo yn y Cyngor ym mis Chwefror 2018.

Yn ystod y drafodaeth, nodwyd y pwyntiau canlynol:-

- Roedd 2 categori o gleientiaid gan Reolyddion – Cleientiaid Manwerthu a Chleientiaid Proffesiynol. Roedd hanfod yr adborth a roddwyd yn ddarostyngedig i'r lefel o gydbwysedd buddsoddi.
- Bod y Cyngor yn rhoi arian o'r neilltu bob blwyddyn i dalu dyledion yn ôl – Darpariaeth Refeniw Isafswm (DRI). Bod y Polisi DRI yn cael ei adolygu'n flynyddol.
- Bod y gymhareb cronfa cyfalaf wedi'i leihau oherwydd y cyfraddau benthyg isel. Rhoddodd y Pennaeth Cyllid wybod i'r aelodau y byddai hyn yn newid yn unol â chynnydd mewn cyfraddau.
- Arhoswyd am adolygiad archwilio terfynol. Roedd disgwyl i'w gyhoeddi yn hwyrach yn y flwyddyn.
- Cadarnhawyd byddai'r Adroddiad Rheoli Trysorlys yn cael ei gyflwyno yn y Cyngor llawn ym mis Chwefror 2018.

PENDERFYNWYD bod y Pwyllgor yn nodi'r Datganiad Strategaeth Rheoli Trysorlys ar gyfer 2018/19 a'r Dangosyddion Darbodus 2019/20 i 2020/21. Mae'r Pwyllgor yn nodi Adroddiad Diweddarau Rheoli Trysorlys 2016/17, a chadarnhau ei fod wedi cael ei ddarllen, ei ddeall, ac wedi meddwl am Asesiad o Effaith ar Les yn rhan o'i ystyriaeth.

9 CAU'R DATGANIAD CYFRIFON

Cyflwynodd y Prif Gyfrifydd adroddiad (a rannwyd eisoes) a oedd yn darparu crynodeb o'r gwaith sy'n rhan o'r proses cau ar ddiwedd y flwyddyn ariannol, ac i roi'r wybodaeth ddiweddaraf i'r aelodau am y cynnydd a wnaed tuag at y proses statudol o gau'r cyfrifon yn gynnar. Roedd yr adroddiad yn amlygu newid a gytunwyd arno yn y modd mae'r Cyngor yn ymdrin â chamgymeriadau ansylweddol sy'n cael eu nodi yn ystod yr archwiliad a fydd yn effeithio ar adroddiad Swyddfa Archwilio Cymru (SAC) i'r Pwyllgor Llywodraethu Corfforaethol.

Byddai cyhoeddi'r adroddiad yn gynt yn cynyddu atebolrwydd awdurdodau a defnyddioldeb y cyfrifon i breswylwyr lleol oherwydd y byddai'r adroddiad datganiad cyfrifon ar gael yn fwy amserol.

Roedd Cyngor Sir Ddinbych a SAC wedi cytuno na fydd y Datganiad Cyfrifon drafft yn cael ei newid i gywiro camddatganiadau ansylweddol. Amlygodd y Prif Gyfrifydd y pwyntiau canlynol:-

- Nad oedd barn gyffredinol yr archwiliad wedi cael ei heffeithio
- Byddai SAC yn dal i adrodd camddatganiadau heb eu cywiro i'r Pwyllgor Llywodraethu Corfforaethol.

Byddai cwblhau set newydd o gyfrifon yn parhau i fod yn flaenoriaeth gan y Cyngor a SAC.

Yn ystod y drafodaeth, nodwyd y pwyntiau canlynol:-

- Roedd y geiriad a ddefnyddiwyd yn yr adroddiad cyfrifon yn hynod bwysig.
- Byddai cofrestr asedau yn dal i gael ei gynnwys yn yr adroddiad.

PENDERFYNWYD bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn yr adroddiad ac yn nodi,

- I. y cynnydd a wnaed at gyflawni'r dyddiadau cau cynnar fel y gofynnodd Llywodraeth Cymru,
- II. y newid yn y modd mae'r Cyngor yn ymdrin â chamgymeriadau ansylweddol a nodwyd yn ystod yr archwiliad a'u heffaith ar yr adroddiad SAC terfynol.

10 LLYTHYR ARCHWILIO BLYNYDDOL

Rhoddodd SAC llythyr gwybodaeth i'r Aelodau (a rannwyd eisoes) yn rhoi manylion y llythyr Archwiliad Blynyddol 2016-2017 ar gyfer Cyngor Sir Ddinbych.

PENDERFYNWYD bod y pwyllgor yn derbyn ac yn nodi cynnwys llythyr SAC.

11 RHAGLEN WAITH SWYDDFA ARCHWILIO CYMRU

Rhoddodd SAC adroddiad gwybodaeth i Aelodau (a rannwyd eisoes) yn rhoi manylion am y rhaglen waith awgrymedig. Roedd yr adroddiad yn tynnu sylw at adroddiadau awgrymedig SAC am waith archwilio sy'n gysylltiedig â chyllid a pherfformiad.

PENDERFYNWYD bod y pwyllgor yn derbyn ac yn nodi cynnwys adroddiad SAC.

12 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL

Cyflwynwyd Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol (a rannwyd eisoes) i'w ystyried.

Cadarnhaodd y Pwyllgor y Rhaglen Waith i'r Dyfodol Llywodraethu Corfforaethol yn ddarostyngedig i'r newidiadau canlynol:-

07 Mawrth 2018 -

-

25 Ebrill 2018 -

- Cydymffurfiad â pholisi Rheoli Risgiau Cyngor Sir Ddinbych

11 Gorffennaf 2018 -

- Rheoli Trysorlys
- Diweddarau'r adroddiad Cyfansoddiad

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

Daeth y cyfarfod i ben am 15:40pm.

Mae tudalen hwn yn fwriadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol/ Pwyllgor Archwilio Partneriaethau
Dyddiad y Cyfarfod:	25 Ebrill/ 3 Mai 2018
Aelod/Swyddog Arweiniol:	Bobby Feeley, Aelod Arweiniol ar gyfer Llesiant ac Annibyniaeth / Phil Gilroy, Pennaeth Gwasanaethau Cymorth Cymunedol
Awdur yr Adroddiad:	Liana Duffy, Swyddog Comisiynu Atal Digartrefedd
Teitl:	Diweddariad ar y Cynllun Gweithredu Atal Digartrefedd

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

Rhoi'r wybodaeth ddiweddaraf i'r Pwyllgor Archwilio Partneriaethau ar gynnydd y Cynllun Gweithredu Atal Digartrefedd, yn cynnwys y camau sydd angen gan Strategaeth Ddigartrefedd Sir Ddinbych 2017-21, Cynllun (Comisiynu) Blynyddol Cefnogi Pobl / Atal Digartrefedd Sir Ddinbych, ac argymhellion adroddiad Swyddfa Archwilio Cymru: 'Sut mae Llywodraeth Leol yn Rheoli Galw – Digartrefedd' (Mis Ionawr 2018).

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

I roi gwybod am y cynnydd hyd yma wrth gyflwyno'r Cynllun Gweithredu Atal Digartrefedd (gan gynnwys y sefyllfa ddiweddaraf mewn perthynas â dyfodol cyllid Cefnogi Pobl). Cytunwyd yn y Pwyllgor Archwilio ym mis Tachwedd 2017 i gyflwyno adroddiad cynnydd ar weithredu'r Strategaeth a'r Cynllun (y Cynllun Gweithredu) i'w gyflwyno i'r Pwyllgor yn ei gyfarfod ym mis Mai 2018.

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

3.1 I'r Pwyllgor Archwilio gefnogi darpariaeth y Cynllun Gweithredu Atal Digartrefedd i sicrhau fod pawb yn cael eu cefnogi i fyw mewn cartrefi sy'n diwallu eu hanghenion;

3.2 I'r Pwyllgor Archwilio fod yn sicr fod cynlluniau'n cael eu datblygu i liniaru unrhyw risgiau sy'n gysylltiedig â'r bwriad posibl yn y dyfodol i ddiddymu'r sicrwydd a roddir i gyllid Cefnogi Pobl ar hyn o bryd ar gyfer gwaith atal digartrefedd.

4. **Manylion yr Adroddiad**

4.1 Mae Tîm Atal Digartrefedd Sir Ddinbych yn parhau i ddatblygu a gweithio yn ôl cynllun gweithredu eang, yn seiliedig ar Strategaeth Digartrefedd Sir Ddinbych 2017-21 (y Strategaeth) a Chynllun Comisiynu Blynyddol Cefnogi Pobl / Atal Digartrefedd 2018/19 (y Cynllun), yn ogystal ag argymhellion adroddiad Swyddfa Archwilio Cymru: 'Sut mae Llywodraeth Leol yn Rheoli Galw – Digartrefedd' (Mis Ionawr 2018).

4.2 Mae'r Strategaeth, sy'n cynnig cyfeiriad cyffredinol, wedi cael ei ddatblygu, a bydd yn cael ei ddarparu, yn unol â'r gofyniad statudol a osodwyd arnom fel Awdurdod Lleol gan Ddeddf Tai (Cymru) 2014. Mae'n rhaid i'r Strategaeth gael ei chyflawni mewn partneriaeth ar draws adrannau'r cyngor a chyda ein partneriaid allanol, os ydym am

lwyddo i wireddu gweledigaeth y Strategaeth: I roi stop ar ddigartrefedd yn Sir Ddinbych. Mae hyn yn bwysicach o ystyried y pwysau sydd ar y gyllideb Atal Digartrefedd.

4.3. Mae'r tabl yn Atodiad 1 yn cynnig diweddariad trosolwg ar gamau allweddol ar gyfer 2017/18 a 2018/19, wedi eu grwpio o dan feysydd blaenoriaeth yn seiliedig ar gasgliad o flaenoriaethau a amlinellir yn y Strategaeth, y Cynllun, ac wyth argymhelliad adroddiad SAC, fel a ganlyn:

- 4.3.1. Datblygu Gwasanaeth Atal Digartrefedd Holistaidd, sydd wedi ei hysbysu'n seicolegol
- 4.3.2. Atal Digartrefedd yn Erbyn y Prif Achosion, gan gynnwys trechu tlodi
- 4.3.3. Lleihau'r defnydd o Lety Dros Dro, a cheisio dod a diwedd i'r defnydd o Lety Gwely a Brecwast.
- 4.3.4. Gwella Mynediad at Lety
- 4.3.5. Datblygu ymagwedd integredig tuag at gefnogi pobl gydag anghenion lluosog / cymhleth
- 4.3.6. Atal Digartrefedd Pobl Ifanc, gan gynnwys mewnoli dull 'Llwybr Cadarnhaol'
- 4.3.7. Cynnwys Dinasyddion
- 4.3.8. Cynaliadwyedd cefnogaeth yn ymwneud â thai, gan gynnwys cynyddu darpariaeth bresennol

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

Mae'r Cynllun Gweithredu yn cyfrannu at gefnogi Cynllun Corfforaethol Sir Ddinbych 2017-22 yn y meysydd canlynol:

- Mae pawb yn cael eu cefnogi i fyw mewn cartrefi sy'n diwallu eu hanghenion
- Mae'r Cyngor yn gweithio gyda phobl a chymunedau i gynyddu annibyniaeth a chadernid
- Mae pobl iau eisiau byw a gweithio yma, ac mae ganddynt y sgiliau i wneud hynny

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

6.1. Bydd gan gamau gweithredu gofynnol parhaus ac yn y dyfodol oblygiadau sylweddol ar gyfer y gyllideb ddigartrefedd statudol a'r Grant Cefnogi Pobl - y mae'r olaf o'r rhain wedi'i glustnodi gan Lywodraeth Cymru, ac y mae'r cyntaf yn dod o'r gyllideb Gwasanaethau Cymorth Cymunedol ganolog.

6.2 Fel gydag unrhyw strategaeth/cynllun gweithredu, bydd angen buddsoddiad adnoddau sylweddol. Bydd hyn yn cael ei reoli o fewn y cyllidebau presennol sydd wedi'u dyrannu; ond bydd gofyn hefyd i'r Tîm Atal Digartrefedd weithio a buddsoddi ar y cyd â phartneriaid mewnol ac allanol. Bydd unrhyw gynlluniau o'r fath yn cael eu datblygu a'u rheoli trwy'r sianelau perthnasol, gan gynnwys y Grŵp Cynllunio Atal Digartrefedd. Mae hefyd yn hanfodol i ni gael cefnogaeth ar bob lefel, gan gynnwys yn gorfforaethol.

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

Mae Asesiadau Effaith Lles eisoes wedi cael eu cwblhau a'u rhannu gyda'r Pwyllgorau Archwilio a'r Cabinet yn 2017 yn ystod datblygiad y Strategaeth a'r Cynllun.

8. Pa ymgynghoriadau sydd wedi eu cynnal gyda'r Pwyllgor Archwilio ac eraill?

8.1. Mae'r Strategaeth wedi'i seilio ar ganfyddiadau Adolygiad Digartrefedd 2016, a lywiwyd gan ymgynghoriad sylweddol. Yna, datblygwyd y strategaeth ei hun yn bennaf gan y Grŵp Llywio Atal Digartrefedd amlasiantaeth, gyda mewnbwn ychwanegol gan y Grŵp Cynllunio Atal Digartrefedd (sef Cefnogi Pobl yn flaenorol). Mae hefyd wedi bod trwy gyfnod ymgynghori ffurfiol (13/07/2017 - 10/08/2017), pan geisiwyd adborth dinasyddion, darparwyr gwasanaethau a'n partneriaid eraill. Ymgynghorwyd ar y Cynllun hefyd yn y Diwrnod Atal Digartrefedd Blynyddol ym mis Awst, lle'r oedd nifer o ddinasyddion a budd-ddeiliaid eraill yn bresennol. Yn dilyn y Pwyllgor Archwilio Partneriaethau ym mis Tachwedd 2017, cymeradwywyd y Strategaeth gan y Cabinet ym mis Rhagfyr 2017.

8.2 Mae'r blaenoriaethau a'r camau gweithredu a nodir yn y Cynllun Blynyddol wedi'u llywio gan ystod o wybodaeth y buom yn ei chasglu drwy gydol y flwyddyn, gan gynnwys barn dinasyddion, gyda'n Swyddog Cynnwys Dinasyddion yn cydweithio'n agos ar brosiectau i sicrhau bod lleisiau pobl yn cael eu clywed. Ar bob cam yn natblygiad y Cynllun, ymgynghorwyd â'r Grŵp Cynllunio Atal Digartrefedd, a chafwyd eu cymeradwyaeth. Bu'r Cynllun hefyd trwy gyfnod ymgynghori ffurfiol (27/06/2017 - 22/08/2017), pan gafodd ei drafod mewn nifer o fforymau cynllunio ac eraill. Ymgynghorwyd ar y Cynllun hefyd yn y Diwrnod Atal Digartrefedd Blynyddol ym mis Awst, lle'r oedd nifer o ddinasyddion a budd-ddeiliaid eraill yn bresennol. Yn dilyn y Pwyllgor Archwilio Partneriaethau ym mis Tachwedd 2017, cymeradwywyd y Strategaeth gan y Cabinet ym mis Rhagfyr 2017.

9. Datganiad y Prif Swyddog Cyllid

Bydd y goblygiadau o ran cost yn dod yn fwy eglur wrth i'r ddau gynllun ddatblygu, a dylent gael eu cadw o fewn yr adnoddau sydd ar gael. Er y credir bod lefelau cyllido'r grant Cefnogi Pobl yn sefydlog ar y cyfan yn y tymor byr, gallai newidiadau i bolisi neu ddosbarthiad gael effaith yn y dyfodol. Dull cyffredinol y cyngor yw trosglwyddo gostyngiadau mewn arian grant ymlaen i'r maes gwasanaeth a ddarperir.

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

10.1. Er gwaethaf cyhoeddiadau cyllideb diweddar gan Lywodraeth Cymru yn nodi na fydd y Grant Cefnogi Pobl yn cael ei leihau ar lefel genedlaethol, gallai Llywodraeth Cymru barhau o hyd gyda fformiwla aiddosbarthu'r Grant CP. Byddai hyn yn golygu gostyngiad yn y grant i Sir Ddinbych yn y dyfodol.

10.2. Rhaid i ni hefyd aros am ganlyniad yr uwch grant arfaethedig, a chyfrannu at ei ddatblygiad lle bo modd, i sicrhau fod gwasanaethau atal digartrefedd rheng flaen yn cael eu diogelu. Mae canllawiau gan Lywodraeth Cymru yn amhendiant ar hyn o bryd.

Mae Sir Ddinbych wrthi'n cynllunio'n barhaus i liniaru unrhyw ostyngiad yn y grant yn y dyfodol, er mwyn sicrhau bod y cynllun yn parhau'n ariannol hyfyw ac o fewn yr adnoddau sydd ar gael.

11. Pŵer i wneud y Penderfyniad

Amherthnasol

Mae tudalen hwn yn fwriadol wag

Denbighshire Homelessness Prevention Action Plan

Priority Area	Progress since 2017	Future Actions & Considerations for 2018/19
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 19</p> <p>Develop a Holistic Homelessness Prevention Service, that is psychologically informed</p>	<ul style="list-style-type: none"> Remodelled four Supporting People (SP) contracts, creating one Multi-Disciplinary Homelessness Prevention project that will commence 1st June 2018. The project will provide holistic homelessness prevention support to people with a range of needs. R.1.2 Homelessness Prevention Officers have chosen individual specialisms (e.g. mental health) to lead on. PIE development - All of the Team (and a lot of our commissioned services) have had Psychologically Informed Environment (PIE) training – we are committed to developing all of our services to become PIEs. We have developed a number of joint homelessness prevention protocols with key agencies, e.g. Shelter Cymru, Children’s Social Services. R.6 We have recently trailed a new triage service, providing first contact information, advice and assistance to people experiencing housing problems. R.3.2 Case file systems have been improved to allow for more streamlined and needs-led service delivery. We have developed a user friendly homelessness prevention advice leaflet, and are working on improving our other resources. R.4; R.5 	<ul style="list-style-type: none"> We will continue to look at opportunities to remodel commissioned services, to ensure they deliver multi-disciplinary support that is needs-led. Learning from the triage pilot to inform future commissioning. R.3.3 Further work to be undertaken to improve our online presence (including developing online tools, supporting people to help themselves through online advice/signposting). We will work with ICT and Communications to reach SOCTIM four star rating. R.5 A range of Homelessness Prevention Service KPIs are to be developed, ensuring high standards of delivery across a broad range of service functions. R.4 Clear service standards will also be published, also incorporating the findings of the service review in line with the Equal Ground Standard (see Citizen Involvement priority area, below). R.4 Further development of PIEs, to include further staff training around areas such as ACEs (adverse childhood experiences), complex trauma and motivational interviewing, and beginning to use reflective practice. R.1.1 Some further joint protocols with key partners to be developed/finalised. R.6
<p>Prevention of Homelessness Against the Main</p>	<ul style="list-style-type: none"> There is now a clear corporate commitment to tackle homelessness and its causes in Denbighshire Community Navigator post to commence in 2018; foremost in response to the upcoming introduction of Universal Credit, they will be based primarily in the Job 	<ul style="list-style-type: none"> Training programme to be developed in 2018/19, to ensure homelessness prevention awareness amongst key agencies. Will need to consider how

<p>Causes, including tackling poverty</p>	<p>Centre, offering early intervention advice, support and assistance to prevent homelessness. R.3</p> <ul style="list-style-type: none"> • Universal Credit awareness training offered to all Homelessness Prevention (including commissioned services) staff in 2017/18. • Prison Resettlement Officer post to commence in 2018, ensuring the effective delivery of the Prisoner Pathway, ensuring early intervention and coordinated support and accommodation options to prevent homelessness amongst people leaving prison. • Working closely with employment support agencies, including DCC Strategic Employment, to ensure that people who are homeless or threatened with homelessness are able to access employment opportunities. This includes supporting the development of work experience opportunities. • Pre-eviction protocol developed with Community Housing. • Continued work to improve relationships with private sector landlords, including dedicated tenancy sustainment support for people moving on from temporary accommodation. • KPIs including very low level eviction targets are being included in all new SP contracts. • Paperwork and processes have been updated to ensure/allow for more creative options to be explored to prevent homelessness (e.g. use of the Homelessness Prevention Fund). • Awareness raising of mediation, with this often being a key element of a support offer to prevent homelessness due to relationship (e.g. family, landlord) breakdown. R.1.1 • We continue to closely monitor emerging needs (significantly revising our needs mapping system in 2017 to ensure a more valid and reliable picture of needs to inform service commissioning and delivery). This includes equality and diversity monitoring, which informs Team training (e.g. transgender awareness training). R.7 	<p>YouTube/social media could effectively be utilised for this awareness raising.</p> <ul style="list-style-type: none"> • Domestic Abuse homelessness prevention services to be reviewed/developed in 2018/19 in line with new commissioning guidance from Welsh Government. • Pre-eviction protocol to be finalised with other RSLs. • Ongoing work to allow the focus to really shift from reaction to prevention – resources and partnership working will be key to this.
<p>Reduce the use of Temporary Accommodation</p>	<ul style="list-style-type: none"> • Support service remodels and KPIs have been developed to support statutory homelessness functions, including swifter move on from, and preventing the use in the first place of temporary accommodation. R.6 	<ul style="list-style-type: none"> • DCC corporately will need to make decisions around funding of temporary accommodation / sourcing

<p>and seek to end the use of Bed & Breakfast Accommodation</p>	<ul style="list-style-type: none"> • Protocol developed with the Single Pathway (SP referrals Team) to ensure everyone in temporary accommodation can access SP support where needed. • Continued close working with SARTH (Single Access Route to Housing).* • Continued work to improve availability in the private sector via improving landlord relations and developing the landlord offer. • Significant work undertaken to reduce rent arrears amongst people in temporary accommodation, ensuring that arrears will not be a barrier to move on. • Projects with Public Protection and Crest are to commence in 2018, supporting the provision of quality move on accommodation – ensuring compliance with legal standards, and that accommodation is also of a standard to improve wellbeing, and that people are equipped with the skills and confidence to maintain their home (e.g. undertaking practical maintenance tasks). 	<p>alternative options – this is not something that the Homelessness Prevention Team can do in isolation.</p> <ul style="list-style-type: none"> • Targets around reducing the use of B&B accommodation will be incorporated into the Homelessness Prevention KPIs (as referenced above) • *Further work is needed to ensure a fully coordinated approach between SARTH and the Homelessness Prevention Team. R.6
<p>Improve Access to Accommodation</p>	<ul style="list-style-type: none"> • Public Protection and Crest posts, as above. • KPIs including target time frames for sourcing accommodation are being included in all new SP contracts. R.6 • Obtained grant funding for 5 internal and external homelessness prevention staff members to be trained in delivering the ‘Renting Ready’ course, equipping people who are homeless or threatened with homelessness with the skills and confidence to sustain a tenancy (e.g. manage bills, cook on a budget etc.) • KPIs including target levels of citizen access of Renting Ready are being included in all new SP contracts. 	<ul style="list-style-type: none"> • Move-on panel/protocol, in line with Homeless Link Guidance and best practice must be developed. This is a significant project that we aren’t currently able to undertake within current resources – this will need to be looked at in 2018/19. • Working with Communities, Assets and Housing, to be involved in work around utilising empty homes. • We will review the two rent bond schemes in Denbighshire, to avoid duplication and maximise citizen outcomes.

<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 22</p> <p>Develop an integrated approach to supporting people with multiple/complex needs</p>	<ul style="list-style-type: none"> Secured dedicated high standard temporary accommodation for people with serious mental health issues, working closely with mental health services to provide specialist support packages. Continued close working with mental health services, including close working with hospital discharge, attending ward rounds, and contributing to the North Wales Together for Mental Health Local Implementation Team. Integrated Housing First consultancy/development work has been commissioned in 2017/18 – to scope needs, build partnerships, identify accommodation sources and develop an integrated Housing First service specification. R.6 Developed a Tenancy Enabler service in the DCC Complex Disabilities Team, enabling people with learning disabilities / acquired brain injury / autistic spectrum disorder to move on to more independent accommodation, reducing the demand on statutory managed care/support services. 	<ul style="list-style-type: none"> Developing the multi-agency Denbighshire Homelessness Forum is a priority. With the loss of the Homelessness Strategy Officer, we will need to consider resources to get the Forum off the ground. A lot of joined up working will be needed to develop an integrated Housing First service, based on the findings of the consultancy/development work in 2017/18. Homelessness Prevention cannot deliver Housing First in isolation. We must continue to explore options for best supporting people with serious alcohol use problems, including looking at options around safe drinking environments offering holistic support, and learning from Alcohol Concern’s ‘Blue Light’ multi-agency harm reduction agenda.
<p>Prevent Youth Homelessness, including embedding a ‘Positive Pathway’ approach</p>	<ul style="list-style-type: none"> Developed Young People’s Positive Pathway Project – a partnership between Homelessness Prevention, Children’s Services and Youth Justice – providing dedicated homelessness prevention interventions and support for all young people (up to 25) presenting as homeless/at risk of homelessness to DCC. As a result of the project’s development, in 2017/18, between quarter and quarter 3, referrals for formal support reduced significantly from an average of 83% to 39% - with young people being empowered to use their own strengths and resources, and remain in the family home wherever possible. The Dyfodol young people’s supported housing project continues to be remodelled, with the Collaborative Agreement for the new service due to commence in October 2018. The new service will be better geared up to supporting young people with a range of needs, offering more appropriate accommodation to best safeguard and improve the wellbeing and other outcomes of young people supported. R.6 	<ul style="list-style-type: none"> Improving employment opportunities for young people continues to be absolutely vital, so that they are able to afford to live in their own accommodation. We will support the trial project offering DCC catering work experience placements, in the pipeline for this year. We must also contribute to work in DCC to develop strategic employment. We must work alongside DCC Housing Strategy and other partners to consider options for shared accommodation in future. Community housing accommodation to be identified that can be solely maintained for 16/17 year olds – work needs to be done to ensure a joined up commitment and understanding of roles and responsibilities across key partners, including Homelessness Prevention, Children’s Services etc.

<p>Citizen Involvement</p>	<ul style="list-style-type: none"> • DCC Homelessness Prevention Citizen Involvement Policy finalised in 2017 – setting out our commitments and service standards in relation to meaningful involvement and co-production in all that we do. R.4 • Citizen Involvement Officer has begun a series of citizen consultations – part of reviewing our overall service in line with Equal Ground Standard. R.4 • Citizen Involvement Officer and Commissioning Officer have begun to work far more closely, including joint visits to meet supported housing residents, to ensure that citizen feedback is a much more organic part of our commissioning. 	<ul style="list-style-type: none"> • Homelessness Prevention service review in line with the Equal Ground standard to continue. • The Annual Commissioning Plan and Homelessness Prevention Day must be far more citizen led – this must be a real co-production project in 2018.
<p>The sustainability of housing related support, including maximising existing provision</p>	<ul style="list-style-type: none"> • The Supporting People and Homelessness Prevention Teams merged in 2017, enabling a far more integrated approach and maximisation of resources, supporting greater sustainability, especially in light of future proposed funding changes (the 'Super Grant') • We now have less dependency on the SP Grant for Homelessness Prevention roles – from April 2018 all Grant Administration Staff are funded via, and sit within, central Community Support Services. • Continuing to contribute to consultations around the future of supported housing funding regimes. • We have critically reviewed the activities undertaken by the Homelessness Prevention Officers, to determine aspects of work that can be completed by other roles within the service and ensure a focus on prevention. This has helped to inform the development of the triage pilot and the Community Navigator post. R.1.1; R.1.3; R.8 • We are also working to ensure that commissioned services best complement statutory functions, including via the KPIs incorporated into each new SP contract, and rolling out a programme of awareness raising/training on the work of the Homelessness Prevention Team amongst all of our commissioned services. R.6 	<ul style="list-style-type: none"> • We must await the outcome of the proposed super grant, and contribute to its development wherever possible, to ensure that front-line homelessness prevention services are protected. Guidance from Welsh Government is at present inconclusive. • DCC Strategic Employment and Strategic Planning are leading on preparations for the grant changes, which we will support throughout the year. • We will self-assess our service in 2018/19 according to the WAO 'Key considerations for local authorities in managing demand' checklist. R.8

Mae tudalen hwn yn fwiadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	Dydd Mercher 25 Ebrill 2018
Aelod/Swyddog Arweiniol:	Julian Thompson-Hill, Aelod Arweiniol dros Gyllid ac Effeithlonrwydd / Alan Smith, Pennaeth Gwella Busnes a Moderneiddio
Awdur yr Adroddiad:	Nicola Kneale, Rheolwr y Tîm Cynllunio Strategol
Teitl:	Fframwaith Rheoli Risg Corfforaethol

1. Am beth mae'r adroddiad yn sôn?

- 1.1 Mae'r adroddiad hwn yn sôn am y Fframwaith Rheoli Risg Strategol a ddefnyddir yng Nghyngor Sir Ddinbych. Mae'r fframwaith yn llywodraethu sut ydym yn rheoli risg ar lefel gorfforaethol a lefel gwasanaeth.

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

- 2.1 Mae'r adroddiad hwn yn crynhoi sut y mae'r Gofrestr Risg Gorfforaethol yn cael ei monitro a'i rheoli ac felly mae'n cynrychioli adroddiad blynyddol er mwyn i'r Pwyllgor Llywodraethu Corfforaethol ystyried sut y rheolir Risg yn yr Awdurdod.
- 2.2 Cytunwyd ar fersiwn ddiweddarach ffurfiol o'r Gofrestr Risg Gorfforaethol yng nghyfarfod Briffio'r Cabinet ar 9 Ebrill 2018 a bydd yn cael ei chyflwyno i'w hystyried gan y Pwyllgor Archwilio Perfformiad ar 26 Ebrill 2018.

3. Beth yw'r Argymhellion?

- 3.1 Argymhellir bod Aelodau'n trafod yr adroddiad ac yn ystyried p'un a oes angen cymryd camau pellach i ddarparu sicrwydd am y fframwaith rheoli risg.

4. Manylion yr Adroddiad

- 4.1 Mae'r Gofrestr Risg Gorfforaethol yn galluogi'r Cyngor i reoli tebygolrwydd ac effaith y risgiau y mae'n eu hwynebu drwy werthuso effaith unrhyw gamau a gymerir ar hyn o bryd i liniaru risg, a chofnodi dyddiadau cau a chyfrifoldebau am gamau gweithredu pellach a ddylai sicrhau gwell rheolaeth.
- 4.2 Y Tîm Gweithredu Corfforaethol sydd wedi datblygu'r Gofrestr Risg Gorfforaethol, a nhw sy'n berchen arni. Mae'r broses ar gyfer adolygu'r Gofrestr Risg Gorfforaethol fel a ganlyn:
- Anogir gwasanaethau i adolygu eu cofrestr risg ddwywaith y flwyddyn (yn unol â'r fethodoleg Rheoli Risg Gorfforaethol) cyn pob adolygiad o'r Gofrestr Risg Gorfforaethol, a hefyd cyn eu cyfarfodydd Herio Perfformiad y Gwasanaeth. Bydd unrhyw broblemau neu ymholiadau yn cael eu trafod yn y cyfarfodydd Herio Perfformiad y Gwasanaeth.

- Bydd y Tîm Cynllunio Strategol yn dadansoddi holl gofrestrau risg y gwasanaethau i ganfod unrhyw risgiau arwyddocaol yn gorfforaethol neu unrhyw themâu risg sy'n ymddangos ar draws y gwasanaethau.
- Bydd diweddariadau am y risgiau corfforaethol cyfredol yn cael eu casglu gan berchnogion risgiau, a bydd diweddariadau ar gamau lliniaru yn cael eu casglu gan y rhai sy'n cymryd camau gweithredu.
- Cynhelir cyfarfodydd unigol gyda'r Prif Weithredwr a'r Cyfarwyddwyr i drafod y risgiau y maent yn gyfrifol amdanynt. Ystyrir a yw'r risg yn parhau, a yw'r sgôr yn gywir, ac a oes angen cynnwys unrhyw risgiau newydd o dan eu hawdurdodaeth.

- 4.3 Bydd y Tîm Gweithredu Corfforaethol a'r Cabinet yn adolygu'r Gofrestr Risg Gorfforaethol yn ffurfiol ddwywaith y flwyddyn. Ond bydd unrhyw risgiau newydd arwyddocaol neu risgiau sy'n cynyddu yn cael eu dwyn i sylw'r Tîm Gweithredu Corfforaethol (drwy'r Tîm Cynllunio Strategol) wrth iddynt gael eu canfod. Yna bydd y Tîm Gweithredu Corfforaethol yn penderfynu a ddylid cynnwys y risg ar y Gofrestr Risg Gorfforaethol.
- 4.4 Yn dilyn pob adolygiad ffurfiol o'r Gofrestr Risg Gorfforaethol (ddwywaith y flwyddyn), bydd y ddogfen ddiwygiedig yn cael ei chyflwyno i'r Pwyllgor Archwilio Perfformiad. Trowch at Atodiad 1 a 2 i weld y dogfennau diweddaraf a'r wybodaeth gefndir a gyflwynwyd i gyfarfod Briffio'r Cabinet ym mis Ebrill.
- 4.5 Bydd y camau gweithredu a nodir er mwyn delio â risgiau corfforaethol yn cael eu cynnwys yn y Cynlluniau Gwasanaeth (lle bo'n addas), sy'n galluogi Aelodau'r Pwyllgor Archwilio Perfformiad i fonitro'r cynnydd. Dylid amlygu unrhyw faterion sy'n ymwneud â pherfformiad mewn perthynas â chyflawni'r camau gweithredu hyn fel rhan o broses Herio Perfformiad y Gwasanaeth.
- 4.6 Mae gwasanaeth Archwilio Mewnol y Cyngor yn darparu sicrwydd annibynnol o ran effeithiolrwydd y gweithdrefnau a'r dulliau rheoli mewnol sydd wedi'u sefydlu er mwyn lliniaru risgiau yn y Cyngor. Mae hefyd yn cynnig her annibynnol i sicrhau bod egwyddorion a gofynion rheoli risg yn cael eu defnyddio'n gyson ym mhob rhan o'r cyngor. Mae'r Gwasanaethau Archwilio Mewnol hefyd yn defnyddio gwybodaeth o gofrestrau risg ein gwasanaethau a'r gofrestr risg gorfforaethol er mwyn penderfynu ar eu rhaglen waith i'r dyfodol.
5. **Sut mae'r penderfyniad yn cyfrannu at y Blaenoriaethau Corfforaethol?**
Diben y Gofrestr Risg Gorfforaethol yw amlygu digwyddiadau posibl yn y dyfodol a allai gael effaith niweidiol ar allu'r cyngor i gyflawni ei amcanion, gan gynnwys ei flaenoriaethau corfforaethol. Mae'r camau rheoli a gweithredu a amlygir felly'n hanfodol ar gyfer cyflawni'r blaenoriaethau corfforaethol.
6. **Faint fydd yn ei gostio a sut fydd yn effeithio ar wasanaethau eraill?**
Mae costau datblygu, monitro ac adolygu'r Gofrestr Risg Gorfforaethol yn cael eu cynnwys yn y cyllidebau presennol.
7. **Beth yw prif gasgliadau'r Asesiad o'r Effaith ar Les?**

Adroddiad er gwybodaeth yn unig yw hwn ac nid yw'n gofyn am Asesiad o Effaith ar Les.

- 8. Pa ymgynghoriadau sydd wedi eu cynnal gyda'r Pwyllgor Archwilio ac eraill?**
Mae manylion y broses ymgynghori i adolygu'r Gofrestr Risg Gorfforaethol wedi'u cynnwys ym mharagraff 4.2.

- 9. Datganiad y Prif Swyddog Cyllid**
Nid oes unrhyw oblygiadau ariannol yn codi o'r broses sydd wedi'i hamlinellu yn yr adroddiad hwn i ddatblygu, monitro ac adolygu'r Gofrestr Risg Gorfforaethol.

- 10. Pa risgiau sydd yna ac oes yna unrhyw beth y gallwn ei wneud i'w lleihau?**
Y prif risg sy'n gysylltiedig â'r broses o reoli risg yw pan nad yw'r cofrestrau'n cael eu hadolygu'n rheolaidd ac felly nid ydynt yn dod yn offeryn rheoli ystyrlon a deinamig. Ond mae'r broses wedi'i chynnwys yn llawn yn fframwaith rheoli perfformiad y cyngor, a ddylai sicrhau nad yw hyn yn digwydd.

- 11. Pŵer i wneud y Penderfyniad**
Deddf Llywodraeth Leol 2000

Mae tudalen hwn yn fwriadol wag

The main changes made to the Corporate Risk Register are listed below, along with any points of note:

- i. DCC001: *'The risk of a serious safeguarding error where the council has responsibility, resulting in serious injury or death'*. Two actions have been completed: launch of a corporate safeguarding training package, and relocation of the POVA team. A new action has been added: 'Monitor the completion of the Safeguarding e-learning module', because the e-learning package has only recently been launched. Depending on completion rates, the score will be reviewed in the next iteration of this risk register.
- ii. No change to DCC006: *'The risk that the economic and financial environment worsens beyond current expectations, leading to additional demand on services and reduced income'*. The 2018–19 budget-setting process is now complete, but there are serious pressures from 2019–20. For this reason, a strategic board has been established (Reshaping the Council Budget) made up of corporate directors and the CE, supported by the head of Finance. The purpose of the Board is to make suggestions to Members on how to reshape services to deliver a balanced budget. It's hoped that the necessary decisions will be made within necessary timescales, so the inherent risk score has reduced to C3.
- iii. DCC011: *'The risk of an ineffective response to a severe weather, contamination, or public health event (including cyber attack)'*. Risk of cyber attack added to the list of possible causes of this risk. There's a new mitigation action in place, namely that a mock disaster exercise took place in DCC in October 2017, and services were largely able to cope with the disruption. Lessons learnt from that exercise have produced an additional action: agree core staff who should have access to buildings during crisis situations. Change score from D2 to E2.
- iv. No change to DCC012: *'The risk of a significantly negative report(s) from external regulators'*.

- v. No change to DCC013: *'The risk of significant liabilities resulting from alternative models of service delivery'*.
- vi. No change to DCC014: *'The risk of a health & safety incident resulting in serious injury or the loss of life'*.
- vii. DCC016: *'The risk that the impact of welfare reforms is more significant than anticipated by the council'*. This risk has been updated to include actions currently underway to ensure a strategic approach is taken to tackle the potential risks and issues associated with the impact of Universal Credit. Risk score remains the same.
- viii. DCC018: *'The risk that programme and project benefits are not fully realised'*. Updates to boards listed in light of the new programme boards since creation of new corporate plan and introduction of Reshaping the Council's Budget Board. Two key controls have been added: i) Strategic Planning team will support the Boards, and also support performance management in the organisation, therefore there's a strong alignment between 'change' and BAU, and ii) New Corporate Plan Programme Boards chaired by Corporate Directors, who have attended Programme Management training. The likelihood of the risk materialising is the same at present, but there is scope to reduce that as we feel more assured that the new arrangements are effective.
- ix. No change to DCC021: *'The risk that effective partnerships and interfaces between BCU Health Board and Denbighshire County Council (DCC) do not develop, leading to significant misalignment between the strategic and operational direction of BCUHB and DCC'*.
- x. DCC027: *'The risk that the decisions that are necessary to enable the delivery of a balanced budget are not taken or implemented quickly enough'*. The Shaping the Council's Budget board has been established, which is likely to make some controversial suggestions that will require political support. Therefore there may be increased risk of not achieving approval for the service changes required to deliver a balanced budget. For this reason, the likelihood of this reason coming to fruition has increased from a D2 to a C2.

- xi. No change to DCC028: *'The risk that the changes we introduce have a greater positive or negative impact than we anticipated'*.
- xii. Removal of DCC029: *'Risk of successful challenge that we are illegally depriving people of their liberty'*. There is an action to continue to assess people, which reflects that this activity is now business-as-usual. This risk was initially raised corporately as a response to a legal precedent that was set, but now that appropriate arrangements are in place it's recommended that the risk is managed at service level.
- xiii. DCC030: *'The risk that appropriate capacity and skills to sustain service and corporate performance is not available'*. A new Corporate Plan, coupled with budget pressures, will sometimes require capacity to be redeployed from one area of work to another. There is a risk that the pace of the organisation's response to these requirements is not quick enough, therefore fewer benefits are realised and/or delivery of these benefits is delayed. A mitigating action here is that all services should reconsider their activities in light of new corporate priorities (whether they be from the Corporate Plan, budget decisions, or other sources of change, e.g. legislation). There is no change in the risk score at the moment, but the situation will be monitored.
- xiv. No change to DCC031: *'The risk of fraud and corruption resulting in financial and reputational loss and possibly impacting on service delivery.'*
- xv. No change to DCC033: *'The risk that the cost of care is outstripping the Council's resource'*. The mitigating actions are not quick-to-deliver, so it will be some time before they will impact on the risk score.
- xvi. New risk DCC034: *'The risk that demand for specialist care cannot be met locally'*. Availability of some specialist adult and child places can be scarce, leading to the requirement to provide expensive services that aren't available locally. Reduction in availability of domiciliary care provision also poses a risk to being unable to provide services needed (particularly in the South of the county).

- xvii. New risk DCC035: *'The risk that the return on investment that Denbighshire receives from the Regional Growth Deal is disproportionate'*. The regional growth deal offers opportunity to develop DCC's economy, and there is a risk that there is insufficient engagement to capitalise on these opportunities. Conversely, with the benefits not being clear at present, there is a risk that DCC puts in a lot of effort but doesn't receive a proportionate return on investment. Denbighshire's Strategic Employment Manager is part of the People workstream of the Growth Deal, but there is concern that greater involvement and scrutiny is required. This is reflected in the fact that the inherent and residual risk score are the same, at C1 (very high risk).

Authors

Authors Nicola Kneale, Iolo McGregor, Heidi Barton-Price, Carol A Evans, Emma Horan & Natasha Hughes

Executive Summary

Executive Summary

Programme Code CRR

Programme Name Corporate Risk Register

Programme Board Members

Carol A Evans

Project Role Programme Support

Emma Horan

Project Role Programme Support

Heidi Barton-Price

Project Role Programme Support

Nicola Kneale

Project Role Programme Support

Iolo McGregor

Project Role Programme Support

Vision

Justification and Context

Fit with Relevant Strategies

Outcomes and Benefits

Delivery Approach and Reporting Processes

Delivery Approach

Reporting Processes

Risks

Risks

00001 The risk of a serious safeguarding error where the council has responsibility, resulting in serious harm or death

Description

This risk - concerning children and adults at risk - is increasing as the environment is changing, with growing expectations around our duties in relation to 3rd party provision. The cumulative impact of reducing resources across the public sector may impact agencies' ability to appropriately recognise safeguarding risks which may also create extra pressures for the Local Authority.

Impact / Consequences

1. Significant reputational loss.
2. Possible intervention by Welsh Government.
3. Legal/compensation costs.

Inherent Risk

L i k e l i h o o d	A Almost Certain					
	B Highly Likely				X	
	C Probable					
	D Possible					
	E Rare					
		5 Very Low	4 Low	3 Medium	2 High	1 Very High
		Impact				

Controls to Manage Risk (in place)

1. Safeguarding policy & procedures are in place
2. Corporate Safeguarding Training Programme.
3. Wales Interim Policy & Procedures for the Protection of Vulnerable Adults from Abuse.
4. Framework of self-assessment for schools in relation to safeguarding has been established.
5. Section 28 Audits, and annual reporting requirement for services to demonstrate how they are discharging their duties in relation to safeguarding.
6. Section 28 audit tool in place for voluntary sector to ensure safeguarding practices are in place.
7. Compliance with safeguarding practises is part of the annual HR audit of schools.
8. Regional arrangements for safeguarding a) children and b) adults at risk are in place. The regional safeguarding boards set priorities and actions regionally, eg training and policies & procedures.
9. Denbighshire Leadership Conference focussed on Safeguarding, November 2014
10. Risk assessments in place for recruiting staff who require a DBS check and/or references
11. Safeguarding policy review has taken place with Schools and new guidance has been developed
12. Corporate Safeguarding Panel has been reviewed including the terms of reference, roles and responsibilities.
13. Heads of Service have been asked to ensure they consider safeguarding when reviewing their risk registers and that safeguarding be included in service challenge where appropriate.
14. Key posts within the Council that could have an impact on safeguarding have been identified and Heads of Service are reviewing the posts to ensure that adequate checks are undertaken by the Council or and external body. All new employee contracts make reference to safeguarding.
15. Briefing sessions on safeguarding and Child Sexual Exploitation have been delivered to County Council and the Leader has included corporate safeguarding in his portfolio.
16. Improvements have been made to safeguarding arrangements with contractors including (i) DBS contract checks, (ii) ensuring that Council staff responsible on site for the contractor and managing the tendering / contract process are clear of thier responsibilities in respect of safeguarding, (iii) ensuring contacts terms and conditions (including JCT) in relation to DBS checks are appropriate, (iv) ensuring that self-assessment arrangements as part of contract management are appropriate.
17. The Corporate Safeguarding Policy has been reviewed and updated in line with new legislation.

Residual Risk



Further Actions

00061 Develop a formal mechanism for recording and sharing safeguarding incidents and near misses

Description

This is a standing item on the Corporate Safeguarding Panel agenda. We will also share case reviews where there is a corporate perspective for lessons learned.

As part of the development of the CRM system, we will look at the feasibility of having a corporate system for recording safeguarding incidents.

Service representatives will report any key messages from Panel meetings to members of staff within their services.

Action Due Date

30/06/2017

Person Responsible

Nicola Stubbins

00076 Monitor the completion of the Safeguarding e-learning module

Description

Report on the percentage of staff that have completed the safeguarding e-learning package

Action Due Date

30/06/2018

Person Responsible

Nicola Stubbins

Lead Member(s)

Cllr Bobby Feeley & Cllr Huw Hilditch-Roberts

Active

Yes

Risk Owner

Nicola Stubbins

00006 The risk that the economic and financial environment worsens beyond current expectations, leading to additional demand on services and reduced income.

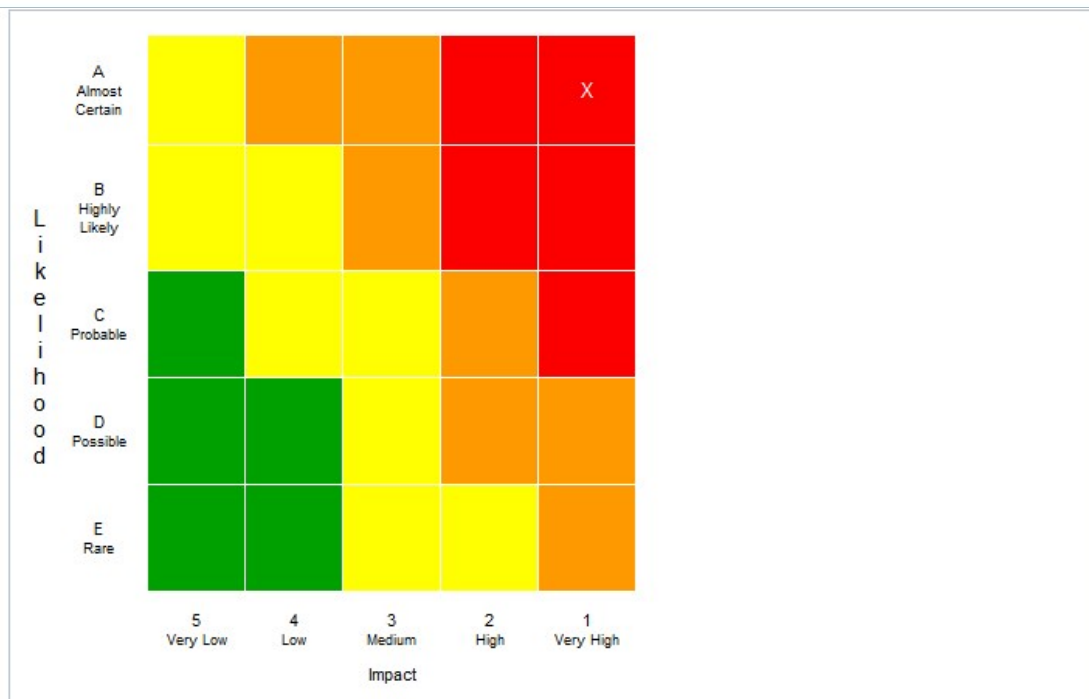
Description

The latest settlement was equal to the lowest anticipated, and the next one will probably also be very low, affecting our ability to effectively plan for the medium term.

Impact / Consequences

The council suffers from a significant reduction in income, leading to an inability to deliver current levels of service provision.

Inherent Risk



Controls to Manage Risk (in place)

1. The council has no control over the global economy or the WG settlement. Therefore the inherent risk score likely to remain high.
2. Annual, detailed budget setting process that considers economic environment
3. The Medium Term Financial Plan (MTFP) contains different scenarios to ensure it can deal with changes in the external environment, and is considered on a quarterly basis: it has revised its expectations further downwards.
4. A robust budget-setting process raises awareness of implications of significantly reduced income due to the economic environment. It also identifies a range of proposals should cuts be incurred.
5. Regular (usually monthly) financial planning meetings between services and management accountants are in place.
6. Service's budgets and budget proposals are scrutinised by the Lead Member for Finance and the Head of Service during budget-setting talks.
7. Establishment of the 'Reshaping the Council Budget' programme board.

Residual Risk



Further Actions

Lead Member(s)

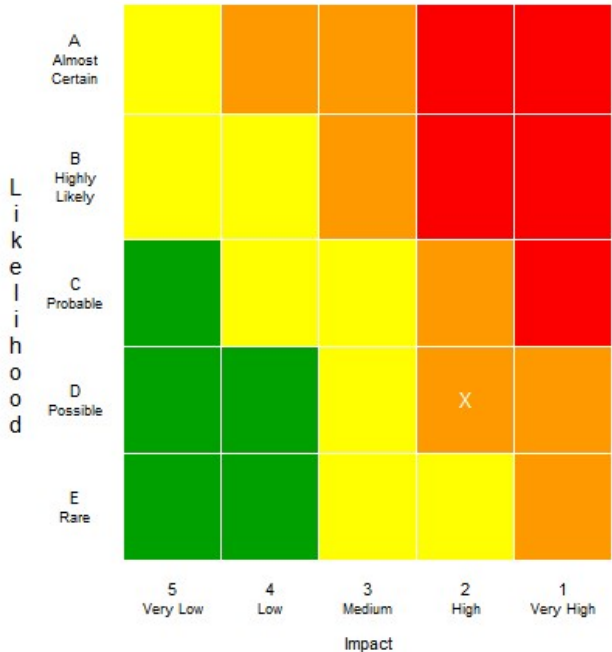
Councillor Julian Thompson-Hill

Active

Yes

Risk Owner

Mohammed Mehmet

Description	Services plan for the impact of expected seasonal variations in weather, but severe weather events can impact on service delivery. Similarly, we put plans in place to monitor food, water and air quality, but any contaminations can impact on service delivery, as would any viral pandemics. Cyber attacks can affect our ability to provide services electronically, putting our business continuity plans to the test.																																													
Impact / Consequences	<ol style="list-style-type: none"> 1. Significant disruption to core services. 2. Serious injury or fatality due to road network closure, poisoning or infection. 3. Reputational risk to the council if unable to deal with issues. 																																													
Inherent Risk	 <table border="1" data-bbox="462 414 1077 1064"> <tr> <td rowspan="5">L i k e l i h o o d</td> <td>A Almost Certain</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td>B Highly Likely</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td>C Probable</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td>D Possible</td> <td>5</td> <td>4</td> <td>3</td> <td>2 X</td> <td>1</td> </tr> <tr> <td>E Rare</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td></td> <td></td> <td>5 Very Low</td> <td>4 Low</td> <td>3 Medium</td> <td>2 High</td> <td>1 Very High</td> </tr> <tr> <td></td> <td></td> <td colspan="5">Impact</td> </tr> </table>	L i k e l i h o o d	A Almost Certain	5	4	3	2	1	B Highly Likely	5	4	3	2	1	C Probable	5	4	3	2	1	D Possible	5	4	3	2 X	1	E Rare	5	4	3	2	1			5 Very Low	4 Low	3 Medium	2 High	1 Very High			Impact				
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		Impact																																												
Controls to Manage Risk (in place)	<ol style="list-style-type: none"> 1. The control environment in this area is the Regional Emergency Planning Service (Wrexham, Flintshire, Denbighshire, Conwy, Gwynedd and Anglesey), and local emergency management response groups have been established. 2. We also continually review our procedures for winter highways maintenance and flood response. Secondary rota established and operational. 3. Service disruption is minimised through our arrangements for business continuity and emergency planning, with separate Directors responsible for Response and Recovery. 4. There's an on-call rota in place for CET. 5. Emergency Planning Response report taken to Partnerships Scrutiny in June 2015. 6. Vulnerable people mapping tool is in operation. 7. New chairs for the Communications and Operational Response Groups have strengthened arrangements. 8. Gold & Silver training in place for new representatives. 9. Deputies for Chairs of response teams appointed. 10. Trial business continuity exercise took place in DCC in October 2017. Overall the exercise was successful. 																																													

Residual Risk



Further Actions

00077 SLT to agree core staff that should have access to buildings in a crisis situation

Action Due Date	30/06/2018
Person Responsible	Graham Boase
Lead Member(s)	CLlr Richard Mainon
Active	Yes
Risk Owner	Graham Boase

00012 The risk of a significantly negative report(s) from external regulators.

Impact / Consequences

1. Reputational damage.
2. Potential intervention by the WG.
3. Significant resources may be required to be diverted to deliver immediate and substantial change.
4. Regulation we're subject to includes: CSSIW (Care and Social services Inspectorate Wales); WAO Office; Estyn; HSE (Health & Safety Executive); ICO (Information Commissioner's Office)

Inherent Risk

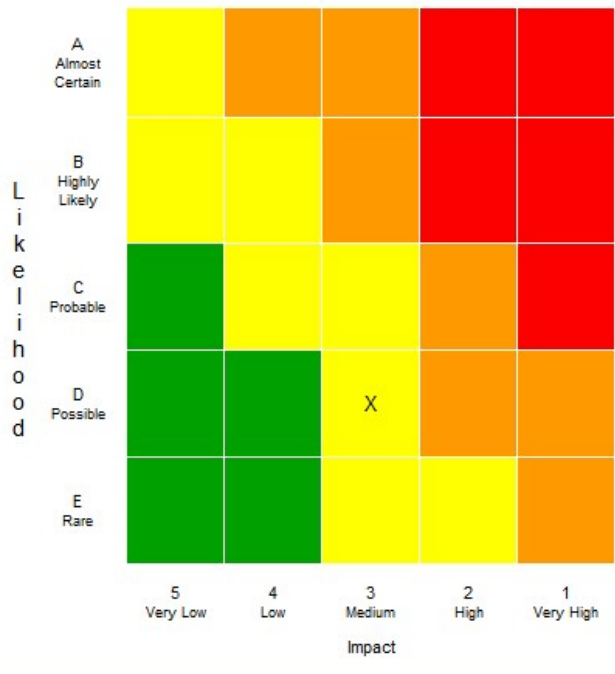


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Controls to Manage Risk (in place)

1. The corporate performance management framework (PMF) is the main control in this area.
2. Head of Business Improvement & Modernisation, Strategic Planning Team Manager and Head of Audit meet monthly with Wales Audit Office to understand and respond to their concerns.
3. Regulators sit on Service Performance Challenges.
4. Reserch & Intelligence team creates Needs & Demands, and Comparative reports to support service self assessment and Service Performance Challenges.
5. Annual Governance Statement and Performance Self Assessment now combined.
6. Protocol developed for addressing recommendations from WAO national studies: services' response will be the subject of performance scrutiny and service challenge.

Residual Risk



Further Actions

Lead Member(s)
Active
Risk Owner

Councillor Hugh Evans
Yes
Graham Boase

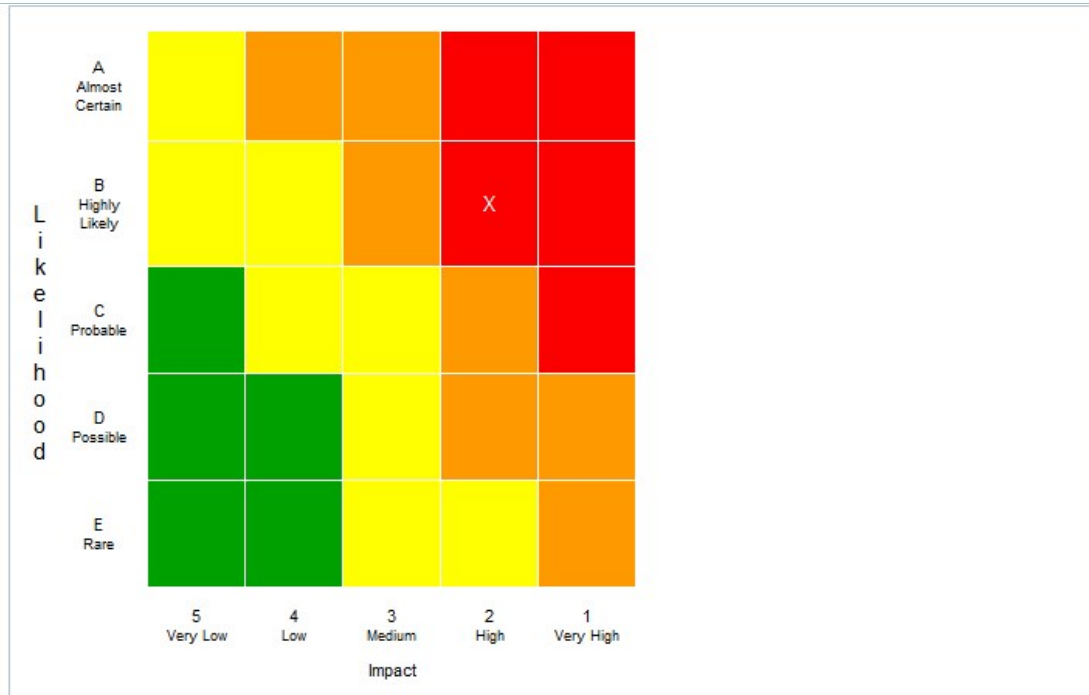
00013 The risk of significant liabilities resulting from alternative models of service delivery

Description
Impact / Consequences

Liabilities could arise due to financial, HR, safeguarding, or general management problems and could impact on the sustainability of service provision

1. Financial liabilities.
2. Property Liabilities.
3. Reduction in levels of service provided to the community, or increased revenue costs to continue delivery.
4. Reputation damage to the council

Inherent Risk



Controls to Manage Risk (in place)

1. Council is entitled to representation on Boards, and Heads of Service providing strategic advice to facilities.
2. Heads of Service advise DCC on any emerging issues and risks.
3. Financial support and/or subsidies being provided.
4. Processes are in place to manage relationships between DCC and Arm's Length organisations.
5. Intervention measures are exercised by DCC if relationships with Arm's Length organisations are difficult to manage.
6. Resources have been committed to improve financial monitoring of facilities and services

Residual Risk



Further Actions

Lead Member(s)

TBC

Active

Yes

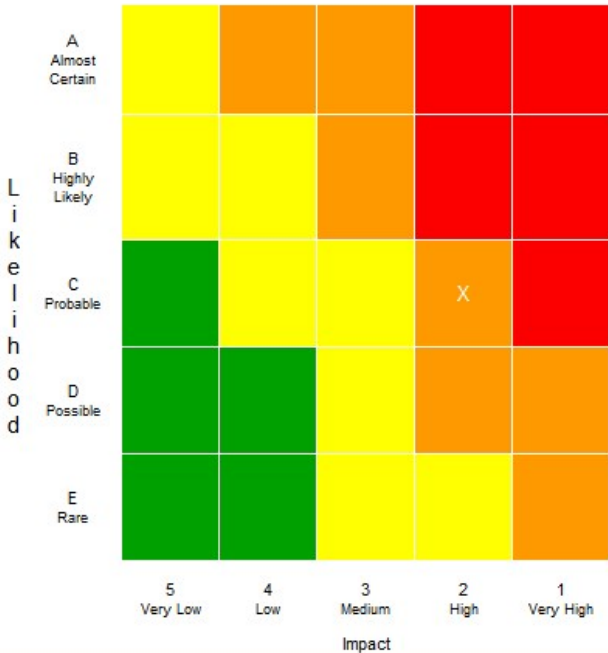
Updates

21/06/2017

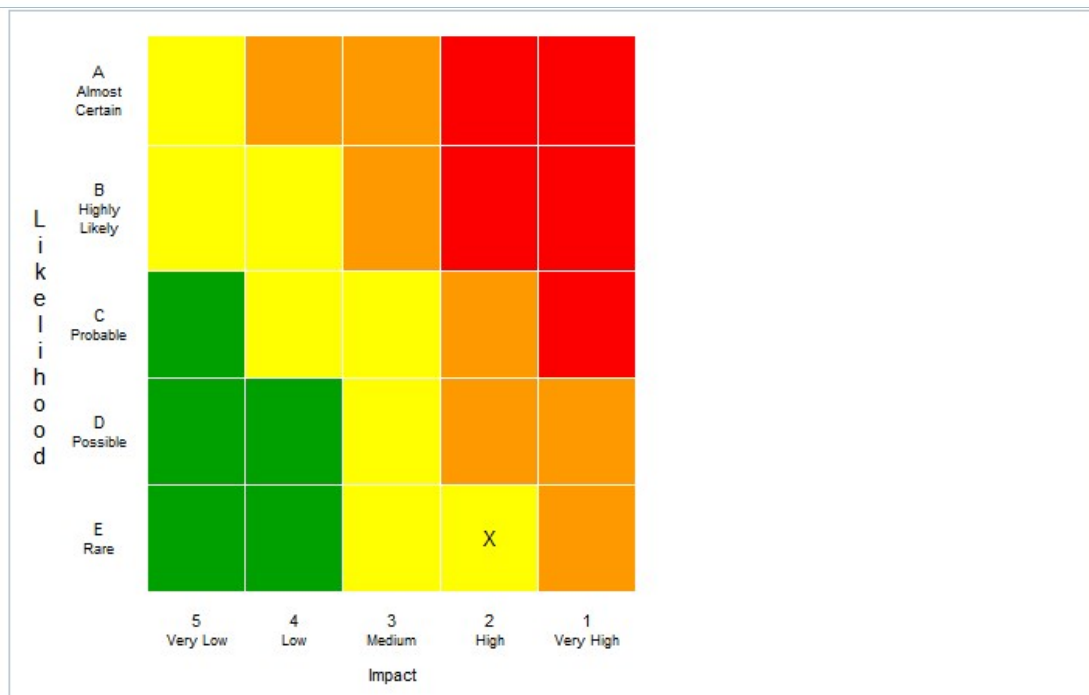
Risk Owner

Mohammed Mehmet

00014 The risk of a health & safety incident resulting in serious injury or the loss of life. (Where H&S is referred to, this incorporates fire safety)

Description	This could be as a result of unsafe acts, unsafe work places or ineffective H&S management.																																													
Impact / Consequences	<ol style="list-style-type: none"> 1. Serious injury or death of an employee and/or any other person. 2. Significant reputational damage 3. Substantial legal/litigation costs. 4. Criminal prosecution of staff or the organisation. 																																													
Inherent Risk	 <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="5" style="vertical-align: middle;">L i k e l i h o o d</td> <td style="text-align: center;">A Almost Certain</td> <td style="background-color: yellow;"></td> <td style="background-color: orange;"></td> <td style="background-color: orange;"></td> <td style="background-color: red;"></td> <td style="background-color: red;"></td> </tr> <tr> <td style="text-align: center;">B Highly Likely</td> <td style="background-color: yellow;"></td> <td style="background-color: yellow;"></td> <td style="background-color: orange;"></td> <td style="background-color: red;"></td> <td style="background-color: red;"></td> </tr> <tr> <td style="text-align: center;">C Probable</td> <td style="background-color: green;"></td> <td style="background-color: yellow;"></td> <td style="background-color: yellow;"></td> <td style="background-color: orange; text-align: center;">X</td> <td style="background-color: red;"></td> </tr> <tr> <td style="text-align: center;">D Possible</td> <td style="background-color: green;"></td> <td style="background-color: green;"></td> <td style="background-color: yellow;"></td> <td style="background-color: orange;"></td> <td style="background-color: orange;"></td> </tr> <tr> <td style="text-align: center;">E Rare</td> <td style="background-color: green;"></td> <td style="background-color: green;"></td> <td style="background-color: yellow;"></td> <td style="background-color: yellow;"></td> <td style="background-color: orange;"></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">5 Very Low</td> <td style="text-align: center;">4 Low</td> <td style="text-align: center;">3 Medium</td> <td style="text-align: center;">2 High</td> <td style="text-align: center;">1 Very High</td> </tr> <tr> <td></td> <td></td> <td colspan="5" style="text-align: center;">Impact</td> </tr> </table>	L i k e l i h o o d	A Almost Certain						B Highly Likely						C Probable				X		D Possible						E Rare								5 Very Low	4 Low	3 Medium	2 High	1 Very High			Impact				
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Controls to Manage Risk (in place)	<p>Updated Feb 2018</p> <ol style="list-style-type: none"> 1. Strategic leadership provided by a Head of Service with delegated responsibility for Health and Safety. 2. Competent H&S advisors are employed by the organisation to provide support, guidance and training on H&S. 3. A Corporate Health and Safety Policy is in place which defines the H&S organisation and arrangements in DCC 4. There is an established H&S Management System in place. 5. An established Corporate H&S Committee is in place which is a forum for the employer and employee representatives to discuss and consult on H&S. 6. A number of service level H&S committees meet to provide a forum for service managers and employee representatives to discuss and consult on H&S. 7. A H&S training program focussed on DCC activities and the way we manage H&S in DCC. 8. "Managing safely in Denbighshire" training is mandatory for all managers. 9. Health & Safety forms part of the service challenge process through self-assessment 10. The corporate H&S team carry out a program of targeted monitoring 11. An online accident, incident reporting process is in place. There is an expectation that all accidents and incidents are reported 12. Significant H&S related accidents and incidents are investigated internally 																																													

Residual Risk



Further Actions

Lead Member(s)

Councillor Julian Thompson-Hill

Active

Yes

Risk Owner

Graham Boase

00016 The risk that the impact of welfare reform (Universal Credit) is more significant than anticipated by the council.

Description

Welfare reform (Universal Credit) has potentially significant implications for a large proportion of residents, and also on the council in terms of increased demand for services and reduced income.

Impact / Consequences

1. Potential increase in demand for services: e.g. homelessness and homelessness prevention services; housing (especially for stock which is currently scarce); benefits support / advice, etc.
2. Reduced income from rents and council tax payments with reduced cash flow and an increase in bad debt for the authority.
3. We expect to see a significant increase in the number of customers requiring digital support from our Library / One Stop Shop Service.
4. Also an impact to Social Services due to Disability Living Allowance changes.
5. This could also impact on our ability to deliver our Corporate Priorities

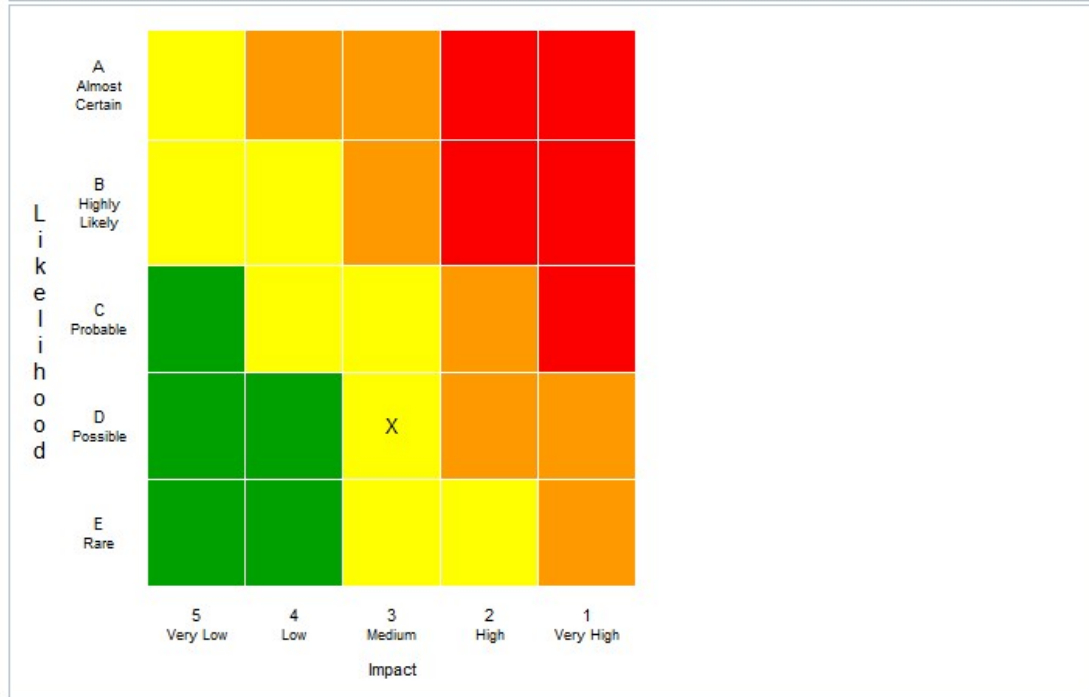
Inherent Risk



Controls to Manage Risk (in place)

A Cross-Authority / Multi Service Universal Credit Board has been established and is working to address as far as possible the risks and issues associated with the impact of Universal Credit.
 The Board have developed a Risk Register and Activity Plan to cover all strategic and operational risks as a result of Universal Credit, these include detailed Actions and Controls with owners assigned to each risk. This register is reviewed on a frequent basis and updates provided at each Board meeting.

Residual Risk



Further Actions

Lead Member(s)	Councillor Mark Young
Active	Yes
Risk Owner	Richard Weigh

00018 The risk that programme and project benefits are not fully realised.

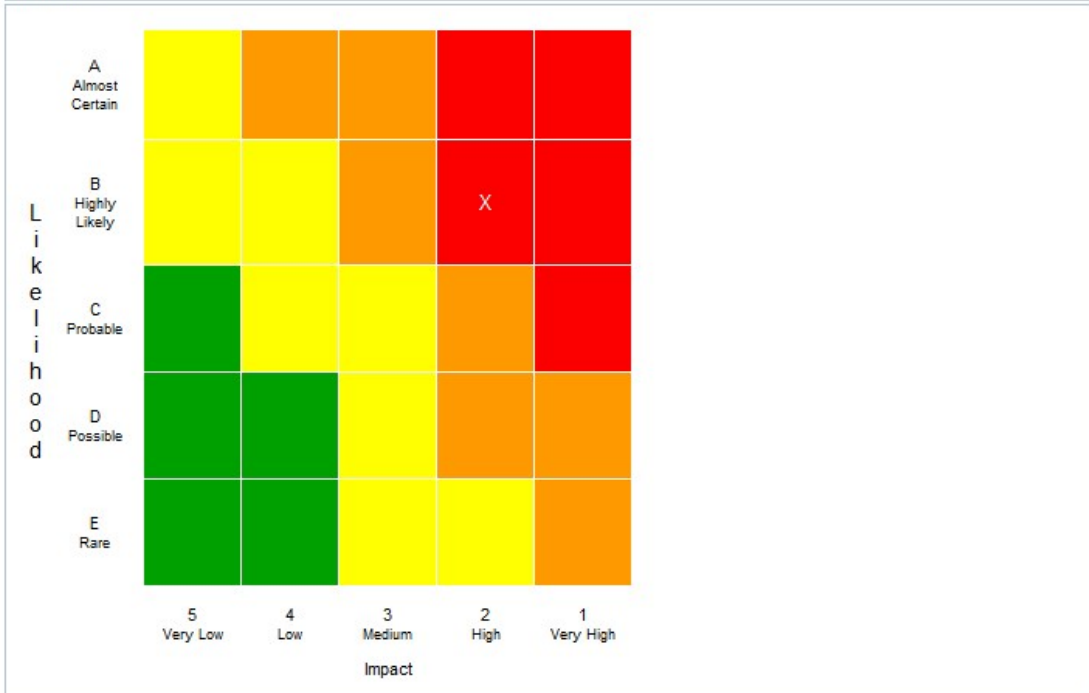
Description
 The council currently does not consistently deliver all benefits from projects. Some of the issues include: inconsistent management; resistance to change; staff behaviour and processes not changing as planned. Programmes to be mindful of include: Corporate Plan programme boards, Digital Futures, Reshaping the Council Budget.

Tudalen 43

Impact / Consequences

The forecast changes that were alluded to in business cases do not materialise and, hence, neither do their benefits

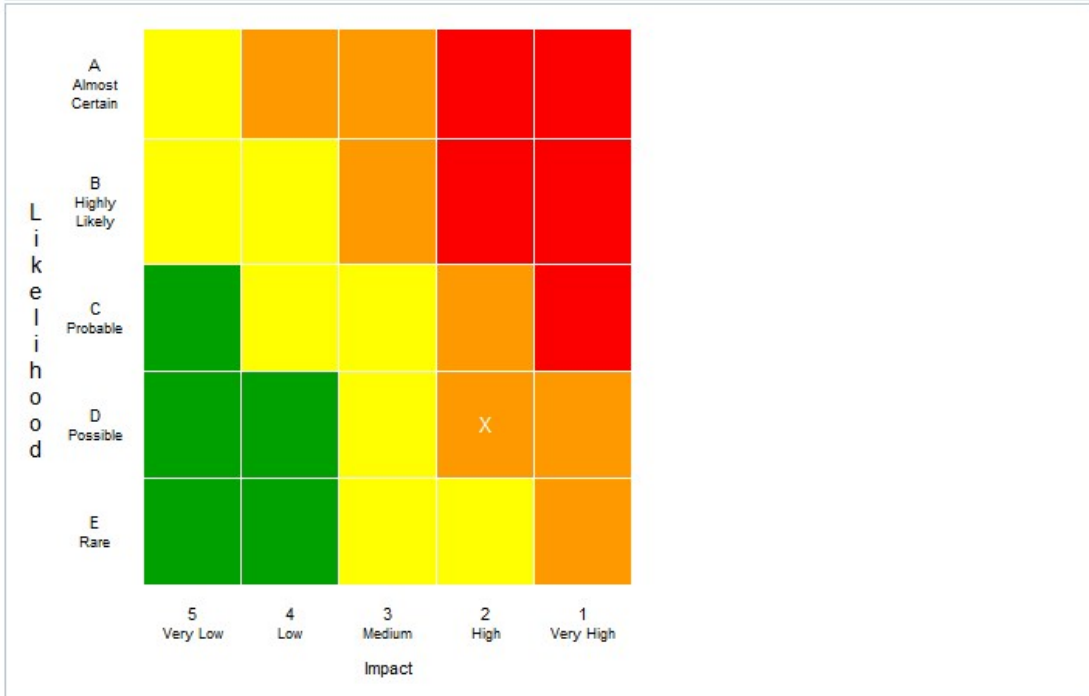
Inherent Risk



Controls to Manage Risk (in place)

1. Corporate Programme Office established.
2. Leadership Strategy in place
3. Strategic Planning team will support the Boards, and also support performance management in the organisation, therefore there's a strong alignment between 'change' and BAU.
4. Use of Verto to record benefit tracking.
5. Change toolkits, together with factsheets, are on the intranet to support managers.
6. Finance remove savings from budgets to ensure financial savings are delivered.
7. Denbighshire Way Change Management Guidance has been developed
8. CET reviews key projects every three months.
9. New Corporate Plan Programme Boards chaired by Corporate Directors, who have attended Prog Mgt training.

Residual Risk



Further Actions

Lead Member(s)

Cllr Julian Thompson-Hill

Active

Yes

Risk Owner

Mohammed Mehmet

00021 The risk that effective partnerships and interfaces between BCU Health Board and Denbighshire County Council (DCC) do not develop, leading to significant misalignment between the strategic and operational direction of BCU and DCC

Description	With BCUHB in special measures there is increased political and regulatory scrutiny. This is resource intensive and further detracts from effective partnership working.																																													
Impact / Consequences	<ol style="list-style-type: none"> 1. Inefficient services 2. Gaps in service provision 3. Delays/failure to deliver joint projects 4. Reputational damage 5. Ability to meet statutory duties - Wellbeing of Future Generations Bill, Social Services and Wellbeing Act 																																													
Inherent Risk	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="5" style="writing-mode: vertical-rl; transform: rotate(180deg);">L i k e l i h o o d</td> <td>A Almost Certain</td> <td style="background-color: yellow;">5</td> <td style="background-color: orange;">4</td> <td style="background-color: orange;">3</td> <td style="background-color: red;">2</td> <td style="background-color: red; text-align: center;">X</td> </tr> <tr> <td>B Highly Likely</td> <td style="background-color: yellow;">5</td> <td style="background-color: yellow;">4</td> <td style="background-color: orange;">3</td> <td style="background-color: red;">2</td> <td style="background-color: red;">1</td> </tr> <tr> <td>C Probable</td> <td style="background-color: green;">5</td> <td style="background-color: yellow;">4</td> <td style="background-color: yellow;">3</td> <td style="background-color: orange;">2</td> <td style="background-color: red;">1</td> </tr> <tr> <td>D Possible</td> <td style="background-color: green;">5</td> <td style="background-color: green;">4</td> <td style="background-color: yellow;">3</td> <td style="background-color: orange;">2</td> <td style="background-color: orange;">1</td> </tr> <tr> <td>E Rare</td> <td style="background-color: green;">5</td> <td style="background-color: green;">4</td> <td style="background-color: yellow;">3</td> <td style="background-color: yellow;">2</td> <td style="background-color: orange;">1</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">5 Very Low</td> <td style="text-align: center;">4 Low</td> <td style="text-align: center;">3 Medium</td> <td style="text-align: center;">2 High</td> <td style="text-align: center;">1 Very High</td> </tr> <tr> <td></td> <td></td> <td colspan="5" style="text-align: center;">Impact</td> </tr> </table>	L i k e l i h o o d	A Almost Certain	5	4	3	2	X	B Highly Likely	5	4	3	2	1	C Probable	5	4	3	2	1	D Possible	5	4	3	2	1	E Rare	5	4	3	2	1			5 Very Low	4 Low	3 Medium	2 High	1 Very High			Impact				
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		Impact																																												
Controls to Manage Risk (in place)	<ol style="list-style-type: none"> 1. DCC presence in Key meetings and Boards looking at implementing integrated new approaches although there is a notable lack of progress on the integration agenda 2. Denbighshire Joint Locality Forum established. 3. Nicola Stubbins appointed Associate Member of BCUHB Board 4. NWWVIC has reviewed its governance arrangements in partnership with BCUHB. 5. BCUHB Area Director in place. 6. Locality Structure has bedded in. 7. Implementation of the new Regional Partnership Board to progress cooperation and integration. 8. BCUHB Area Director chairs the Conwy/Denbighshire PSB, which will have shared priorities and a shared governance vision. 																																													

Residual Risk



Further Actions

Lead Member(s)

Councillor Bobby Feeley

Active

Yes

Risk Owner

Nicola Stubbins

00027 The risk that the decisions that are necessary to enable the delivery of a balanced budget are not taken or implemented quickly enough

Description

As our settlement reduces, we need to develop and gain approval for plans as to where to stop spending in our budget. Any plans require the approval of Council, and must be implemented in a timely manner that complies with legislation. While the budget process has been successful to date there are still substantial future savings to be made by the Local Authority and the political environment remains sensitive.

Impact / Consequences

Denbighshire overspends on its budget

Inherent Risk



Controls to Manage Risk (in place)

1. The budget setting process involves Members, so they understand that difficult decisions are necessary, and they are involved with developing the proposals. This should make them more likely to support the recommendations made.
2. As decisions are becoming harder then lead in times are becoming longer.
3. Services have delivered savings earlier than budgeted which has created a short-term financial cushion.
4. The Shaping the Council's Budget board has been established, which is likely to make some controversial suggestions that will require political support. Therefore there may be increased risk of not achieving approval for the service changes required to deliver a balanced budget.

Residual Risk



Further Actions

Lead Member(s)
Active
Risk Owner

Lead Member(s)	Cllr Hugh Evans
Active	Yes
Risk Owner	Mohammed Mehmet

00028 The risk that the changes we introduce have a greater positive or negative impact than we anticipated

Description
Impact / Consequences

- When deciding where to make changes, we endeavour to ensure the quality of key services. There is a risk that we haven't identified the correct services as being 'key', and/or that the changes we make are more disruptive than we anticipated
1. Services that are important for our residents are no longer available
 2. Performance in important areas of our business (for our residents) deteriorates
 3. Reinstatement/correction in performance is difficult and slow to achieve
 4. Reputation can suffer if performance deteriorates
 5. Reputation can suffer if messages are not managed

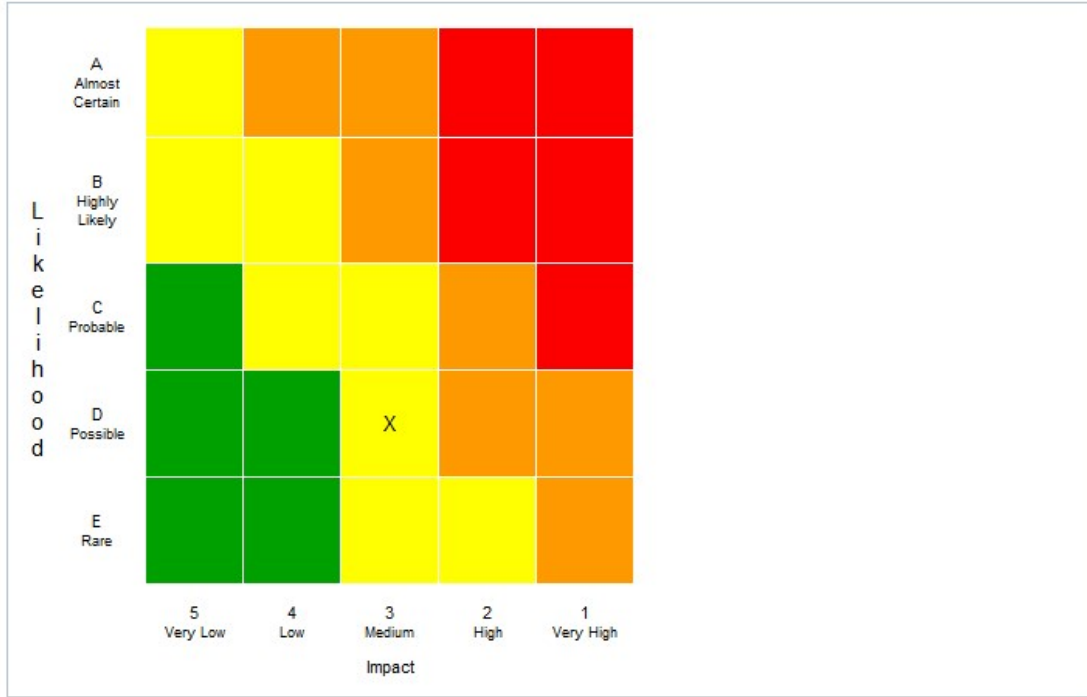
Inherent Risk



Controls to Manage Risk (in place)

1. Impact Assessments are undertaken and part of cover reports for decisions
2. Cover reports for all decisions ask for risks to be articulated

Residual Risk



Further Actions

Lead Member(s)	Cllr Hugh Evans
Active	Yes
Risk Owner	Mohammed Mehmet

00029 Risk of successful challenge that we are illegally depriving people of their liberty

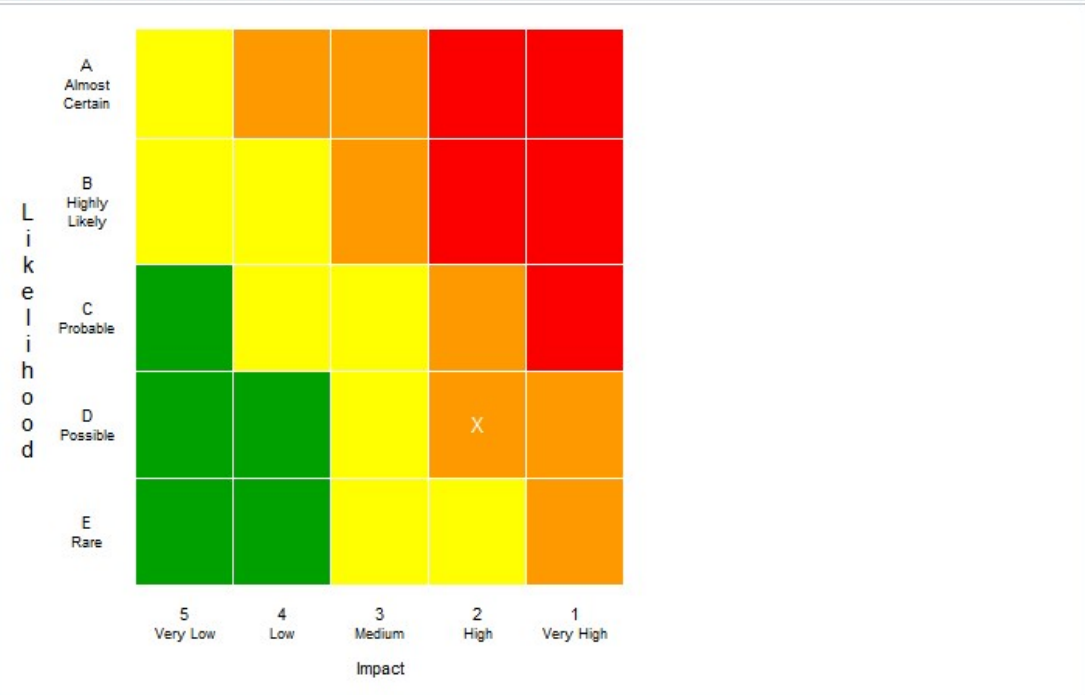
Description

There is the potential for future legal challenges following the recent Supreme Court ruling on deprivation of liberty. The court ruled that all people who lack the capacity to make decisions about their care and residence and, under the responsibility of the state, are subject to continuous supervision and control and lack the option to leave their care setting are deprived of their liberty. The ruling overturned previous judgements that had defined deprivation of liberty more restrictively. This means that many people are likely to have been deprived of their liberty unlawfully and without safeguards in settings including care homes and supported living placements. This is likely to result in a significant increase in DOLS case numbers regarding care home placements, and also applications to the Court of Protection to authorise deprivations of liberty in supported living. We are already beginning to see the impact of the ruling in Denbighshire.

Impact / Consequences

Legal challenge, reputational damage, financial costs

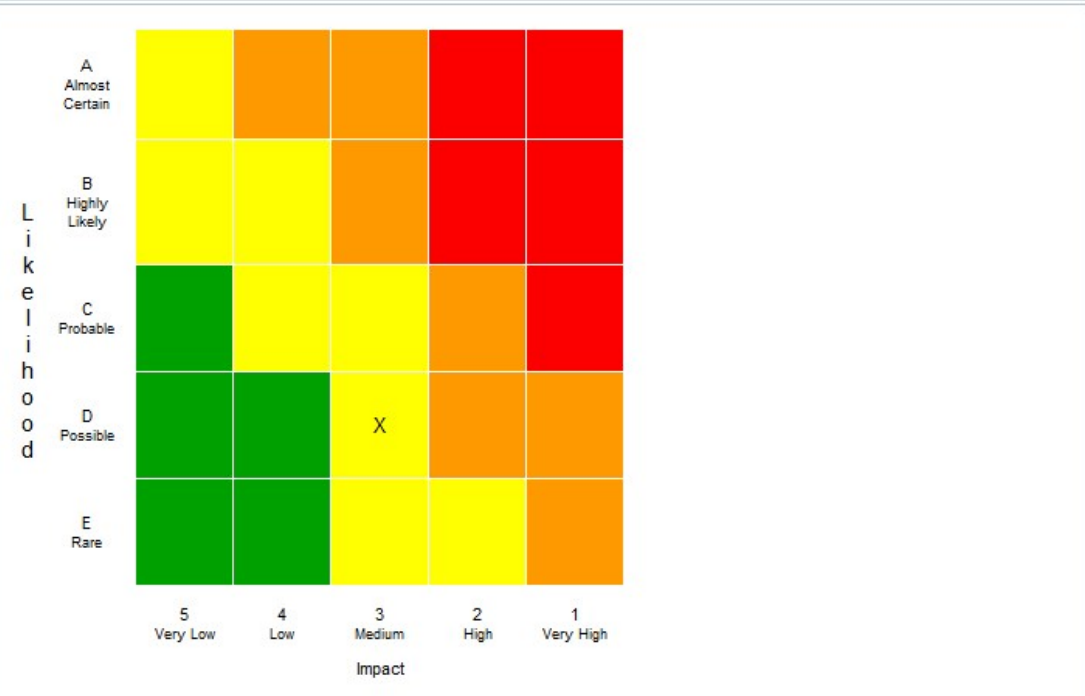
Inherent Risk



Controls to Manage Risk (in place)

- 1 Every provider has received a letter describing our pragmatic approach
- 2 Additional staff members have been trained as Best Interest Assessors
- 3 Increased signatory capacity is reducing backlogs following assessment
- 4 New Senior Practitioner in post for DOLS who will manage the process offering support and supervision

Residual Risk



Further Actions

Lead Member(s)

Bobby Feeley

Active

Yes

Risk Owner

Nicola Stubbins

00030 The risk that appropriate capacity and skills to sustain service and corporate performance is not available

Description

Impact / Consequences

Inherent Risk

The current structure of the Senior Leadership Team has been built on the strength and experience of current postholders. As the number of posts at CET and SLT has reduced there is a concentration of key roles that are critical to the successful delivery of services, and the organisation's ability to respond to policy and legislation. There is a risk that individuals with particular skill sets would be difficult to replace, and there is also a risk that the organisation is not flexible enough to keep up with the pace of change required in light of new corporate priorities and future budget pressures.

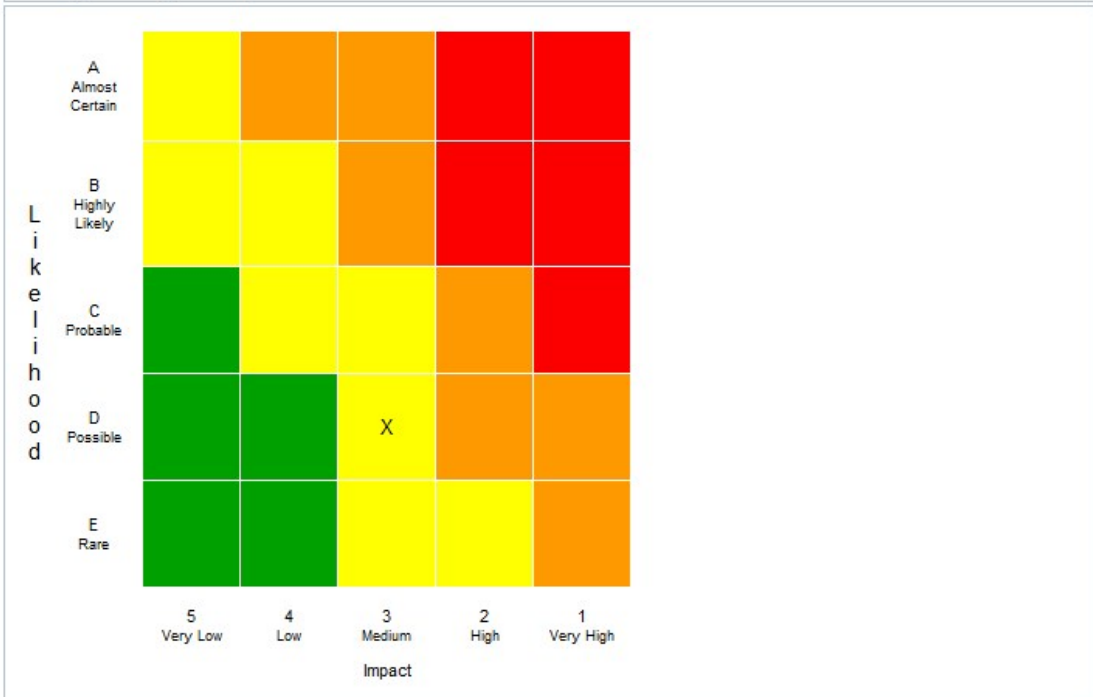
Reputational damage
Declining performance
Poor performance against new priorities



Controls to Manage Risk (in place)

Residual Risk

1. Greater opportunities for Middle Managers to 'act up' to key posts in order to gain experience at a more senior level
2. Appointment of more senior Middle Managers
3. Leadership Strategy is in place
4. Heads of Service are tested on their succession plans through Service Challenge
5. Quarterly Leadership Conferences held to develop middle managers.
6. Training Needs Analysis for SLT & Middle Managers is now complete, with an emphasis on leadership now being led through the DCC Leadership Conferences.
7. HoS encouraged to rethink their service plans against context of new corporate plan, budget decisions, and any new legislation, etc.

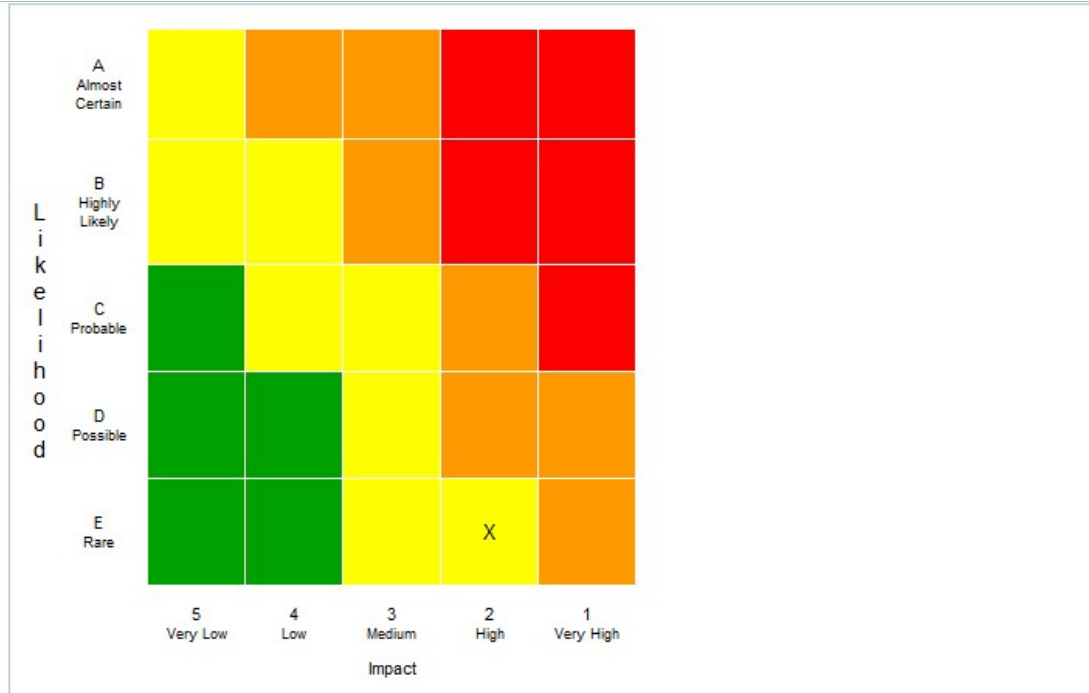


Lead Member(s)	Hugh Evans
Active	Yes
Risk Owner	Mohammed Mehmet

00031 The risk of fraud and corruption resulting in financial and reputational loss and possibly impacting on service delivery.

Description	<p>Denbighshire County Council (the Council) employs around 4,500 staff and spends in excess of £300 million per year. It commissions and provides a wide range of services to individuals and households and works with a wide range of private, public and voluntary sector organisations. As with any other large organisation, the size and nature of the Council's services mean that there is an ongoing risk of loss due to fraud and corruption from both internal and external sources. There is also an ongoing risk of bribery as the Council provides and procures goods, works and services.</p> <p>The Council recognises that as well as causing financial loss, fraud is also detrimental to the provision of services, and damaging to the reputation of, and confidence in, the Council and public bodies in general.</p>																																													
Impact / Consequences	<ol style="list-style-type: none"> 1) Financial loss 2) Loss of reputation and confidence in the Council and public bodies in general 3) Negative impact on service provision / delivery 4) Legal / compensation costs 5) Criminal prosecution 6) Negative audit / inspection reports 																																													
Inherent Risk	<table border="1"> <tr> <td rowspan="5">L i k e l i h o o d</td> <td>A Almost Certain</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td>B Highly Likely</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td>C Probable</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td>D Possible</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td>E Rare</td> <td>5</td> <td>4</td> <td>3</td> <td>2</td> <td>1</td> </tr> <tr> <td></td> <td></td> <td>5 Very Low</td> <td>4 Low</td> <td>3 Medium</td> <td>2 High</td> <td>1 Very High</td> </tr> <tr> <td></td> <td></td> <td colspan="5">Impact</td> </tr> </table>	L i k e l i h o o d	A Almost Certain	5	4	3	2	1	B Highly Likely	5	4	3	2	1	C Probable	5	4	3	2	1	D Possible	5	4	3	2	1	E Rare	5	4	3	2	1			5 Very Low	4 Low	3 Medium	2 High	1 Very High			Impact				
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Controls to Manage Risk (in place)	<p>In its policies and procedures the Council gives out the clear message that it will not tolerate any impropriety by employees, elected Members or third party organisations. It has put in place arrangement and proportionate systems to minimise this risk and these are kept under constant review, including:</p> <ul style="list-style-type: none"> • The Code of Corporate Governance • The Code of Conduct for Elected Members • The Employees' Code of Conduct • Financial Regulations including Contract Procedure Rules • The Whistleblowing Policy • The Anti-Money Laundering Policy • Recognition and monitoring of the risk of fraud in service risk registers • Systems of internal control • Recruitment processes • Regular internal and external review of our systems and procedures • Review of Council's anti-Fraud arrangements against the CIPFA Standard 2016 (checklist) 																																													

Residual Risk



Lead Member(s)

Councillor Julian Thompson-Hill

Active

Yes

Risk Owner

Mohammed Mehmet

00033 The risk that the cost of care is outstripping the Council's resource

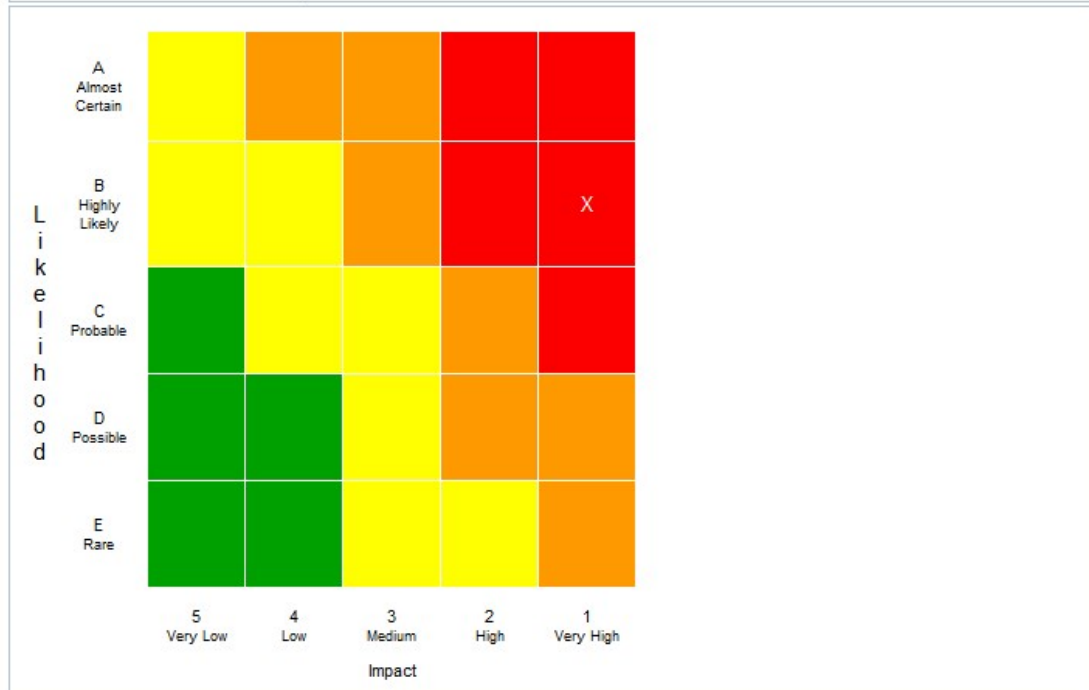
Description

Since the Whittleston Judgement and its implementation as well as the increase in the national living wage, the cost of purchasing care has increased by 5% for 2016/17 and is projected to increase by 4% per year for the next four years; largely due to care home fees.

Impact / Consequences

Overspends in Social Care place significant budget pressures on the Council and could result in the scaling back or withdrawal of non-statutory services.

Inherent Risk

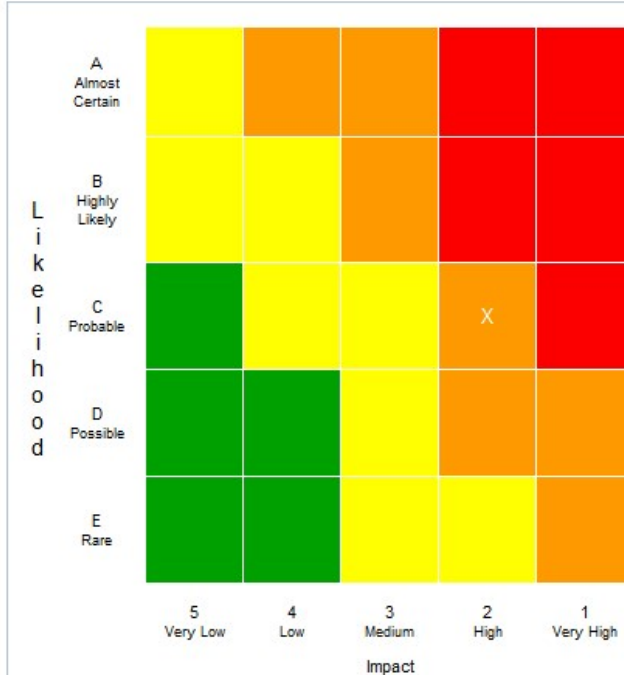


Controls to Manage Risk (in place)

Demand needs to be managed in order to maintain current levels of expenditure. The following controls are currently being embedded:

- A focus on prevention and early intervention so people don't need to go into care.
- Third Sector grant programme.
- Talking Points.
- Community Navigators.
- Supporting Independence Strategy.
- Being innovative and maximising use of grant monies.
- New approach to supporting people to achieving outcomes.
- Improved partnership working with BCU and integrated assessment as well as managing continuing health care.

Residual Risk



Further Actions

00074 Revision of Domiciliary Care contracts to build in the requirement of providers to work in a more outcome focused way and re-able people.

Action Due Date

31/12/2017

00075 Development of additional extra care housing (subject to agreement by Cabinet) by our Housing Association partners.

Action Due Date

01/04/2020

Lead Member(s)

Bobby Feeley

Active

Yes

Risk Owner

Nicola Stubbins

00034 The risk that demand for specialist care cannot be met locally

Description

Availability of some specialist adult and child places can be scarce, leading to the requirement to provide expensive services that aren't available locally. Reduction in availability of domiciliary care provision meaning they are unable to provide services needed (particularly in the South of the county)

Impact / Consequences

1. High cost
2. Individuals with eligible needs unable to receive suitable domiciliary care due to lack of resources and service provision
2. If far from home there is a detrimental impact on a client's well-being (and that of their family)
3. Unable to meet need in preferred language

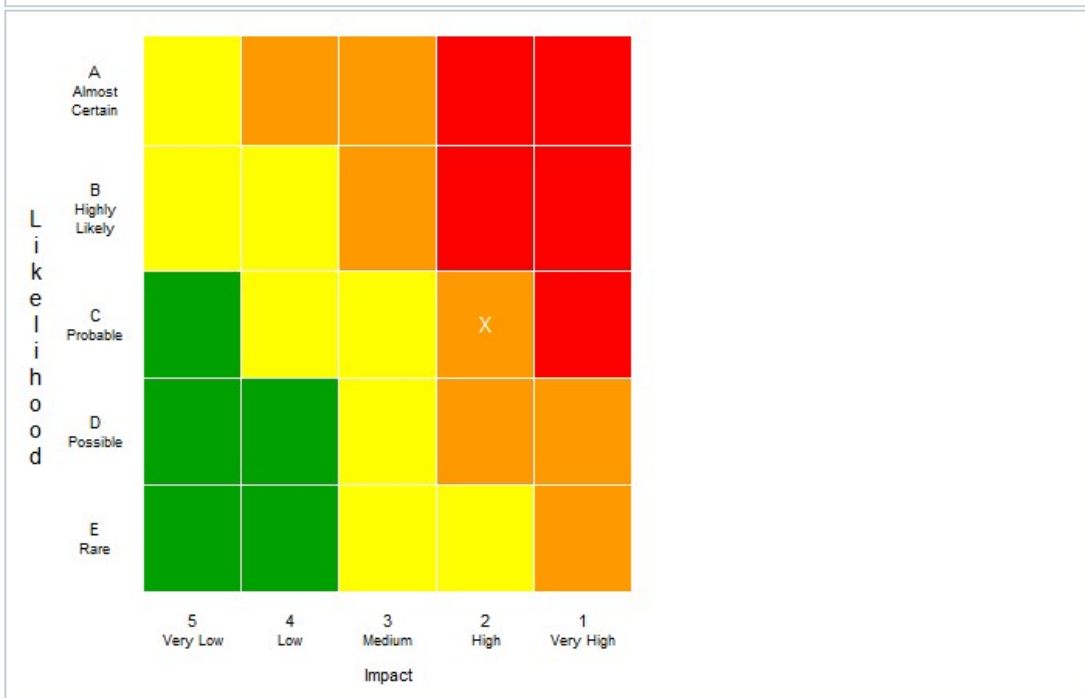
Inherent Risk



Controls to Manage Risk (in place)

- Single Point of Access now fully established and proving successful in providing advice and information to individuals in order for them to access community services themselves.
- Community Led Conversations 'What Matter's' project changing the way staff support individuals enabling them to take control of their own wellbeing and utilising other external resources where possible.
- Developing a range of staff skill mixes through workforce development in order to enable staff to work in new ways that complement the new government agenda.
- Series of meetings with providers across CSS underway to negotiate increasing fees.
- Review and re-assessment project to ensuer individuals are still eligible under new criteria
- Further development of support budgets
- Recruitment fayres taken place in county to highlight the need for specific health and social care staff.
- CSSIW national review of domiciliary care - implementing recommendations.
- Regional project considering issues.
- Recommissioning domiciliary care project in progress - this includes the implementation of the new regional domiciliary care framework in Denbighshire to include patch based commissioning for difficult rural areas.
- New care team in CSS South Locality (reablers providing longer term support whilst identifying appropriate agency)

Residual Risk



Lead Member(s)

Cllr Bobby Feeley, Cllr Huw Hilditch-Roberts

Active

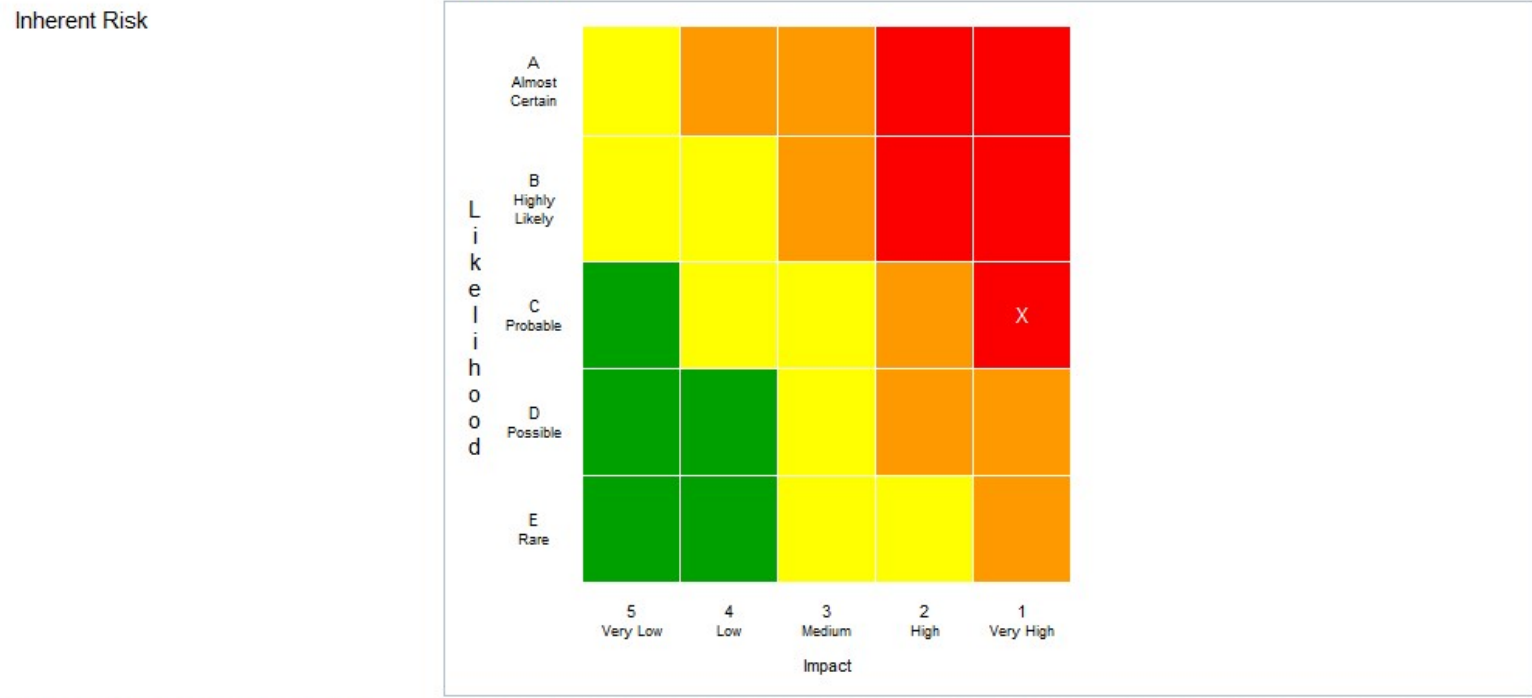
Yes

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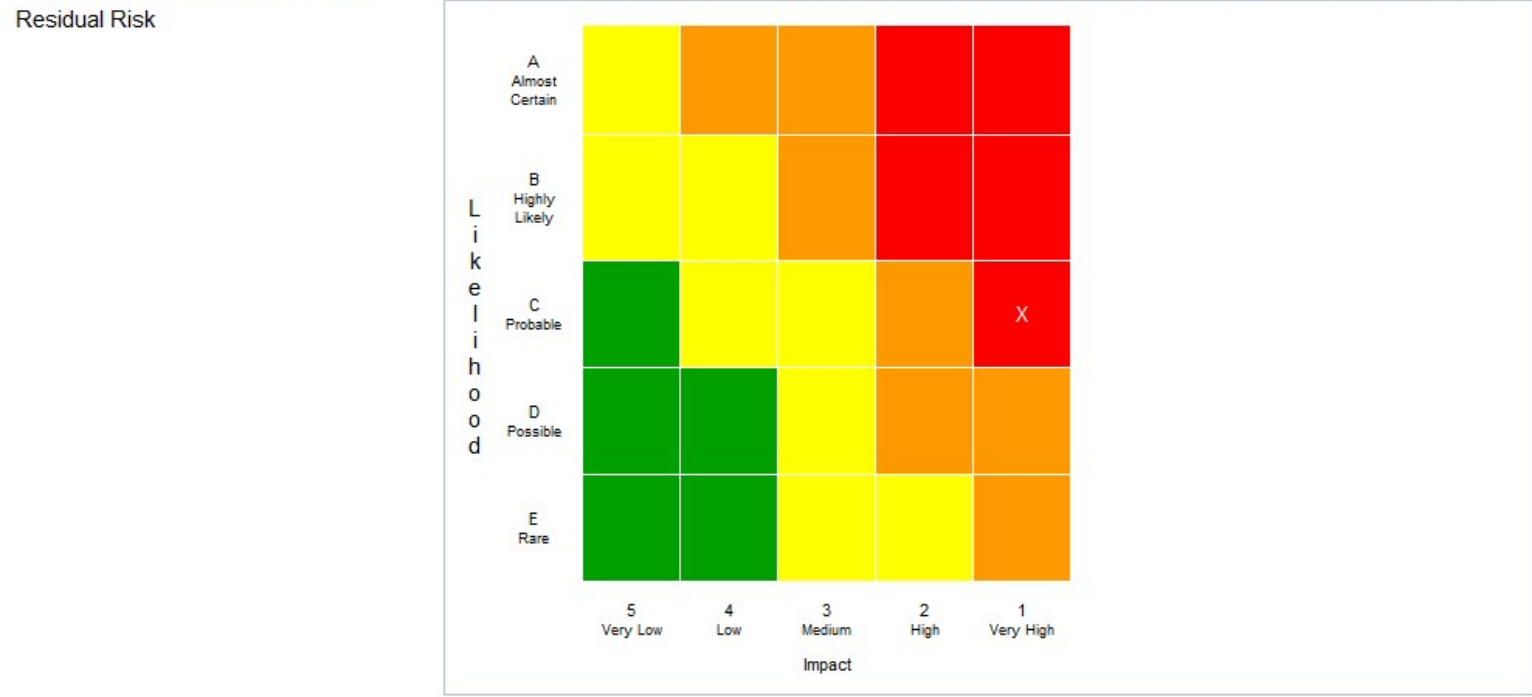
Risk Owner Nicola Stubbins

00035 The risk that the return on investment that Denbighshire receives from the Regional Growth Deal is disproportionate

Description The regional growth deal offers opportunity to develop DCC's economy, and there is a risk that there is insufficient engagement to capitalise on these opportunities. Conversely, with the benefits not being clear at present, there is a risk that DCC puts in a lot of effort but doesn't receive a proportionate return on investment.



Controls to Manage Risk (in place) The Strategic Employment Manager contributes to the workstream that's concerned with People.



Lead Member(s) Cllr Hugh Evans

Active Yes

Risk Owner Graham Boase

Mae tudalen hwn yn fwriadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y cyfarfod:	25 Ebrill 2018
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 ei ddarpariaeth gwasanaeth, darpariaeth sicrwydd, adolygiadau a gwblhawyd, perfformiad ac effeithiolrwydd wrth hybu gwelliant.
- 2. Beth yw'r rheswm dros lunio'r adroddiad hwn?**
Mae'r adroddiad hwn yn rhoi gwybodaeth am waith a wnaed gan Archwilio Mewnol ers y cyfarfod diwethaf o'r Pwyllgor. Mae'n caniatáu'r Pwyllgor i fonitro perfformiad a chynnydd Archwilio Mewnol, yn ogystal â rhoi crynodebau o adroddiadau Archwilio Mewnol, fel bod y Pwyllgor yn gallu cael sicrwydd ar wasanaethau eraill o'r Cyngor a meysydd corfforaethol.
- 3. Beth yw'r Argymhellion?**
Bod y Pwyllgor yn ystyried cynnwys yr adroddiad, yn asesu cynnydd a pherfformiad Archwilio Mewnol, ac yn penderfynu a oes angen unrhyw sicrwydd pellach ar adroddiadau archwilio.
- 4. Manylion yr Adroddiad**
Rhoddir manylion llawn yn yr adroddiad diweddarau sy'n amgaeedig.
- 5. Sut mae'r penderfyniad yn cyfrannu at y Blaenoriaethau Corfforaethol?**
Amherthnasol – nid oes angen penderfyniad gyda'r adroddiad hwn.
- 6. Faint fydd yn ei gostio a sut fydd yn effeithio ar wasanaethau eraill?**
Amherthnasol – nid oes angen penderfyniad gyda'r adroddiad hwn.
- 7. Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb a gwblhawyd ar gyfer y penderfyniad? Dylid cynnwys templed yr Asesiad o Effaith ar Gydraddoldeb a gwblhawyd fel atodiad i'r adroddiad.**
Amherthnasol – nid oes angen penderfyniad gyda'r adroddiad hwn.
- 8. Pa ymgynghoriadau sydd wedi eu cynnal gyda'r Pwyllgor Archwilio ac eraill?**
Amherthnasol – nid oes angen penderfyniad gyda'r adroddiad hwn.
- 9. Datganiad y Prif Swyddog Cyllid**
Amherthnasol – nid oes angen penderfyniad gyda'r adroddiad hwn.
- 10. Pa risgiau sydd yna ac oes yna unrhyw beth y gallwn ei wneud i'w lleihau?**
Amherthnasol – nid oes angen penderfyniad gyda'r adroddiad hwn.

11. Pŵer i wneud y Penderfyniad

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



Corporate Governance Committee Update

April 2018



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 end March 2018 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

Financial Services – March 2018

Accounts Payable – High Assurance

2	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

Payroll – High Assurance

1	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

Treasury Management – High Assurance

0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

BACS Controls – High Assurance

0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

Bank Reconciliation – High Assurance

0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

Accounting Systems – High Assurance

0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

- Overall, our review provides assurance that the Council's financial services continue to operate well.
- Extensive work has been carried out within Accounts Payable to address the risks raised during our last review. The team now routinely review results from the duplicate payment prevention software to ensure that where duplicate payments are processed by the Council, where possible they are promptly

identified before payment is made. There has also been a reduction in the number of invoices with longstanding discrepancies, and work in recent months to reduce the number of cheque payments made to suppliers has proved successful.

6. We did, however, find that there has been little improvement in the number of purchase orders being raised by services retrospectively, the total percentage for the Council as a whole still being high. Raising orders in this way contravenes the Council's Financial Regulations and may hinder both invoice processing and effective budget monitoring.
7. Improvements have been made to the administration of purchasing card payments and effective controls continue to operate centrally to manage this area. However, we have identified an issue around how VAT is treated in some cases for these transactions, which may demonstrate a training issue for some staff.
8. The Council has taken steps to ensure it is compliant with the IR35 regulations. IR35 places a legal obligation on public bodies to ensure that where they engage services from an 'off-payroll'¹ worker, they have controls in place to help ensure that the individual pays broadly the same tax and National Insurance contributions (NICs) as a normal employee would. Work is ongoing in this area, but we are satisfied that the approach adopted is reasonable, proportionate and effectively manages the risk of non-compliance.
9. The payroll function continues to operate well with good controls in place to ensure that employees are paid accurately and promptly. While we did identify examples of some payments to social care clients which, as beneath the national minimum wage limit, should not have been processed through payroll, we are satisfied that the issue is known to the service and they are taking steps to resolve it. We also found that the new starter form currently used by the Council is providing inaccurate information to new employees with regards to the sharing of personal information. We have referred this to HR to resolve. We also identified problems with HR recruitment checks in one school relating to evidencing key documentation prior to staff taking post. We are satisfied that this is an isolated incident and, since our review, HR has taken suitable action by providing further guidance on recruitment checks.

¹ A worker is involved in 'off-payroll' working when they work for a client through their own intermediary, often a personal service company (PSC), but would be an employee if they were providing their services directly.

10. Automated payments made through BACs are well controlled with key tasks within the process performed by independent staff. The Council is in the process of procuring a new BACs system which is expected to be operational in the summer 2018. As the Council does not currently have an upper transactional BACs limit set within its current system, it may be useful to review this arrangement in light of the impending changes to ensure an appropriate limit is applied.
11. System access to the Council's main finance systems is generally well managed, with access levels appropriate for user role requirements. We have found some examples of longstanding leavers still not being removed from the creditors system. A review of users on this system is therefore advisable; however, the associated risk of unauthorised access is reduced due to the security arrangements in place over the Council's IT network.
12. Treasury management processes and procedures continue to be well controlled, ensuring that key financial risks in this area are managed effectively.
13. Bank reconciliations continue to be carried out promptly and are accurate, complete and up to date. Work is underway to upgrade the Council's cash receipting system and the service is also implementing a series of changes to streamline cash receipting processes. In light of these changes, we will carry out a review of cash receipting later this year.
14. We have raised three issues which require management attention, one of which has been carried forward from our 2016/17 action plan. Despite this, our review found that the Council's financial services continue to operate well overall within a good framework of internal control, therefore we are able to provide a high assurance rating.

Managing the Risk of Fraud – Preventative Measures – April 2018

15. Our previous review of the corporate arrangements for Managing the Risk of Fraud and Corruption, dated November 2017, provided medium assurance on the effectiveness of the Council's arrangements. This latest review takes it a step further by looking in more depth at the preventative arrangements in place at an operational level.

Managing the Risk of Fraud Pt 2 – Medium Assurance	
2	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

16. Internal Audit has developed an Anti-fraud and Corruption Plan covering several areas of the Council's operations. This review covered the policies and procedures in place in some of those areas that should help to deter and prevent fraud and corruption. In particular:

- Information
- Purchasing cards
- Personal benefits
- Payroll
- Insurances
- Grants
- Cashiers
- Schools
- HR pre-employment checks

17. Within the scope of this review we found that there is an effective framework of policies and procedures in place to help prevent and deter fraud and corruption. These set the standard for the behaviour required and the sanctions that apply should it not be adhered to. The Whistleblowing policy clearly sets out the procedures for staff to raise any concerns with an added level of protection, and the Officer's Code of Conduct covers fraud and fraudulent behaviour. However, despite some effort by Legal, HR & Democratic Services to raise the level of awareness and understanding among staff, further effort is needed in this area to periodically draw each employee's attention to the relevant policies, especially those that have been updated recently.

18. Policies in place help to prevent and deter information related fraud and corruption e.g. theft of intellectual property and ensure that the confidentiality of information is appropriately safeguarded. Staff are required to sign a confidentiality clause on appointment and while some services remind staff of the confidentiality clause annually, this is not consistent across all service areas.

19. Changes to the Data Protection Act and the Freedom of Information Act is brought to the attention of staff and, where appropriate, compulsory e-learning modules are provided. Updated guidance is due to be released to coincide with the new legislation which supersedes the Data Protection Act i.e. the General Data Protection Regulations, to draw attention any notable changes that staff need to be aware of.

20. Members are provided with induction training which includes the Members Code of Conduct and this contains a section on breaching confidentiality. They are also individually registered as Data Controllers with the Information Commissioner's Office for the purpose of processing personal information they may come into contact with relating to their constituents.

21. Financial Regulations is relevant to both staff and elected Members and our annual review of financial systems provides assurance that technical and general guidance exists for staff in key finance areas.
22. The correct use of budget and accounts is adequately covered within Financial Regulations and the individual terms and conditions of the grants, which may include a clause for them to be audited annually. While there are no specific corporate guidelines in place for dealing with grant applications, each grant will have its own terms and conditions which needs to be adhered to.
23. Key requirements for schools are set out in the ‘Scheme for Financing Schools’ and ‘Guidance for Managing School Funds’, both of which are in the process of being updated.
24. There is a requirement for staff to declare any business interests which may conflict, or benefit them personally from their current role within the Council. However, we are concerned that the arrangements for ensuring the declaration of business interests are complete are weak throughout Council services and schools. There are inconsistent arrangements for monitoring where conflicts of interest are declared to ensure individuals are not influencing transactions or benefitting personally.
25. The recruitment policy outlines the pre-employment checks carried out. These include eligibility to work in the UK, Disclosure and Barring Service (DBS), references from previous employers, qualification checks and checking professional body registers. There are instances where it may be necessary for successful applicants to start before references have been obtained, as this is at the line manager’s discretion. However, caution must be exercised over when this is applied to ensure that it does not put vulnerable people or the Council at risk.

Travel & Subsistence – Medium Assurance	
3	Moderate Risks/Issues
1	Major Risks/Issues

Travel & Subsistence – April 2018

26. Overall, our review concludes that the new electronic module for the processing of travel expenses has been successful. Combined with the training provided, the guidance available, and the gradual roll out to services over an agreed period the move from paper based process to an electronic based system has been smooth. Staff are embracing the changes and now using the new module for the submission of travel and subsistence claims. Feedback from a sample of users (staff and line managers) has been positive overall, confirming that submitting and authorising claims is easier.
27. As part of the initial set up, consultation on the travel and subsistence module was carried out between the Systems Administrator and the Payroll team to ensure the accuracy and integrity of the information fed into the payroll system and subsequently the monthly reports to HMRC (Her Majesty Revenues & Customs).
28. The module has good built in controls comprising:
- access restricted to members of staff with a Council Active Directory (AD or network) account;
 - system mandates that certain fields are completed with the required data in order for the claim to be processed;
 - system highlights user input error and allows the Proactis System Administrators and Payroll team to identify and correct data before it is processed for payment; and
 - staff prevented from authorising their own travel expense claims.
29. Standing data is set using a combination of data held on the payroll system (i.e. employee reference and name) and staff updating their own data (car details). The System Administrators routinely deactivate access when staff leave the Council and update line managers' details for authorisation purposes.
30. The Systems Administrators have good knowledge of key tasks involved for processing expense payments but there were no documented procedures to ensure consistency, accuracy and service continuity. This should include, but not limited to, rectifying errors, and reconciliation between claim totals on the Proactis module to the general ledger (see Risk/Issue 3 for further information).

31. Other control weaknesses include:

- System Administrators are involved in key stages throughout the process, from set up, processing and reconciliation, without adequate separation of duties. Automating the interface between the expenses module and payroll system, if possible, would also reduce reliance on the system administrator to perform the task. (See Risk/Issue 4 for further information).
- Highlighting members of staff that are approaching the threshold of 10,000 miles (prompting a reduction to the mileage rate from 45p to 25p per mile). Since our review, the Systems Administrator now runs a monthly report which identifies staff who reach this criteria and they are then notified. We advised that relevant line managers should also be notified so that they can monitor and take appropriate action.

32. The Travel & Subsistence policy was revised in July 2016 and is readily available for staff who have access to the Intranet and provides comprehensive information to both line managers and staff. However, it has not yet been updated to reflect changes brought on by the new electronic system.

33. We are concerned about non-compliance with the Travel and Subsistence policy in certain areas:

- The policy states that employees must complete a Driving Entitlement Consent Form (DVLA796 form) when they use a fleet vehicle or their own vehicle for council business. Although staff using fleet vehicles have completed these forms, and new starters are asked to complete these forms as part of the recruitment process, this is not occurring for existing staff who are using their own vehicles to drive for work purposes. Where the DVLA796 form is not completed, the policy states that staff should be providing original copies of their driving licence to their line managers to be recorded on iTrent (HR System). Testing reveals that these checks are not taking place routinely.
- Checks to ensure that staff have the relevant business insurance and MOT certificate (where applicable) are not taking place for all staff; however, the Council requires staff to confirm their obligations by signing the declaration on the travel and subsistence claim form.

34. Back-up and recovery processes are in place for the Proactis module. An issue relating to storage of back up tapes in close proximity to the Council building is still outstanding and we plan to review this as part of the Council's business continuity arrangements which is due to commence shortly.

CCTV Partnership Governance – April 2018

**CCTV Partnership
Governance –
Medium Assurance**

3

Moderate
Risks/Issues

0

Major
Risks/Issues

0

Critical
Risks/Issues

35. From our review, we can conclude that the Alternative Service Providers (ASP) contract between the Council and the CCTV Partnership Board is working well providing CCTV monitoring on a reactive basis from Rhyl Police Station. The Council’s Partnership Scrutiny Committee has been receiving a report from the CCTV Partnership approximately every six months on the activities, performance, finances and monitoring of the CCTV Partnership which has provided assurance that the aim and objectives of the partnership are being met.

36. However, we have identified a number of minor issues:

- A risk register has not been completed.
- NWP should provide a quarterly updates to the Partnership Board that include major criminal activities within the CCTV areas.
- The Alternative Service Provider Framework requires that an annual financial and performance report goes to Corporate Governance Committee. While this has not happened yet, the risk is minimal given the regular reporting to Partnership Scrutiny Committee which fulfils this requirement.
- The Chief Internal Auditor, Head of Finance and Head of Legal, HR & Democratic Services is reviewing the type of arrangements the ASP Framework applies to, and the reporting requirements that it sets out to ensure it is reasonable and prompts for effective scrutiny.
- There should be a section within the draft SLA with CWAC around performance targets/monitoring to ensure the CCTV Partnership can monitor the level of service being provided.

37. Overall, we found that the CCTV Partnership Board has appropriate systems in place to ensure that information is shared between the partners through the quarterly board meetings that are taking place. The board is made up of a Town Community Councillor from each of the three town councils, a DCC councillor, a representative from North Wales Police (NWP) and two officer from DCC. The Public Protection Manager provided minutes for the last few Partnership Board

meetings and the minutes confirmed suitable discussions were taking place around key financial and monitoring arrangements.

38. The CCTV Partnership Board has been proactive in looking at ways to improve the service currently being provided and feel the new SLA will provide NWP with the ability to ring CWAC control room and request assistance in tracking an incident These new arrangements have been presented to DCC's Partnership Scrutiny Committee which is responsible for ensuring all external Partnership arrangements comply with the Council's corporate aims and objectives.
39. The CCTV Partnership Board has discussed and agreed annual contributions from the three Town Council's and NWP and these contributions have been paid to DCC for both financial years 2016/17 and 2017/18. The Partnership has identified that the server is many times beyond its serviceable life and together with the requirement to upgrade the telephone system and provide a line from Rhyl to Chester have completed a Prudential Borrowing request and submitted it to the Strategic Investment Group. This will ensure the service can operate efficiently and demonstrates the financial commitment the Partnership are committing to over the next seven years.
40. Based on the scope of our review, we are able to confirm suitable governance arrangements are in place, appropriate controls around the day to day running of the CCTV service are present, but the review has noted improvements could be made to the way NWP report information to the Partnership Board and the introduction of a risk register would improve the way the service manages risk today and in the future with risks being identified early and appropriate action taken. In conclusion, we provide medium assurance on the area reviewed.

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	2	0	2	3	Mar 18	•3 follow ups carried out
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	N/a	•Follow up complete. 1 action carried forward to Procurement review
Education & Children's Services											
Governance in Schools	0	0	19	0	0	15	0	0	4	N/a	•Review of Governance in Schools due in 2018/19.
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	10	0	0	7	May 18	•2 follow ups carried out
Management of Voluntary School Funds	0	0	8	0	0	0	0	0	8	N/a	•Now complete
Facilities, Assets & Housing											
Housing Rents	0	0	5	0	0	5	0	0	0	Jun 18	•Now complete
Housing Allocations & Voids	0	0	5	0	0	4	0	0	1	Mar 18	•2 follow ups carried out
Industrial Estates	0	0	2	0	0	1	0	0	1	Feb 18	•4 th 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	0	0	4	0	0	4	0	0	0	N/a	•Now complete

Operational Management											
Finance											
Revenues Services - in Partnership with Civica	0	0	16	0	0	13	0	0	3	N/a	•Follow up reported as part of 2017/18 audit
Financial services 16/17	0	2	8	0	2	7	0	0	1	N/a	•Follow up reported as part of 2017/18 audit
Highways & Environmental Services											
Street Works	0	0	5	0	0	4	0	0	1	Mar 18	•4 follow ups carried out
Corporate Fleet Management	0	7	12	0	7	11	0	0	1	Oct 18	•3 follow ups carried out
Passenger Transport	0	0	5	0	0	4	0	0	1	April 18	•Follow up will be reported as part of School Transport audit report
Legal, HR & Democratic Services											
HR Management in Schools	0	1	5	0	0	5	0	1	0	Feb 18	•3 rd 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	N/a	•Now complete
Housing Enforcement	0	0	2	0	0	1	0	0	1	Oct 18	•2 follow ups carried out
Parking Services	0	0	13	0	0	13	0	0	0	N/a	•Now complete
Corporate Reviews											
Corporate Procurement	0	0	5	0	0	1	0	0	4	Mar 18	•1 follow up carried out
Developing the Local Economy	0	1	2	0	1	2	0	0	0	N/a	•Now complete
IT Access Management	0	2	8	0	2	4	0	0	4	Aug 18	•4 follow ups carried out
Physical Security of information	0	3	3	0	3	3	0	0	0	N/a	•Now complete
Sickness Absence	0	0	9	0	0	9	0	0	0	N/a	•Now complete

Corporate Safeguarding	0	0	19	0	0	18	0	0	1	N/a	•1 outstanding issue transferred to procurement follow up
Modernising the Council	0	0	2	0	0	0	0	0	2	May 18	•1 follow up carried out

Progress in delivering the Internal Audit Assurance 2017-18

41. 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.
42. Where projects have been completed since 1 April 2017, the table provides assurance ratings and number of issues raised for the completed reviews.
43. The following projects have not yet commenced but are scheduled for the coming months:
- Catering;
 - Risk Management;
 - Business Continuity Management;
 - Section 106 Agreements;
 - Registrars

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	31	31	Complete	Low	0	3	1	
Modernising the Council to deliver efficiencies and improve services for our customers	44	44	Complete	Medium	0	0	2	
Highways asset management – Improving our roads	10	10	Complete	Medium	0	0	2	
AONB Grant	2	2	Complete	n/a				Certification of grant – no report issued
Welsh Government Grants: • Education Improvement Grant • Pupil Development Grant	12	12	Complete	n/a				Certification of grant – no report issued
Citizens Advice Bureau – Governance Arrangements	16	16	Complete	High	0	0	1	
Corporate Communications	24	24	Complete	Medium	0	0	3	
Revenues Services:	80	80	Complete	High	0	0	0	
• Partnership Governance				High	0	0	0	
• Council Tax & Business Rates				High	0	0	0	
• Housing Benefits & Council Tax Reduction				High	0	0	0	

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
<ul style="list-style-type: none"> Sundry Debtors 				High	0	0	3	3 issues in progress from previous year's reviews.
Settlement Agreements	25	25	Complete	Medium	0	0	2	
Travel and Subsistence	22	22	Complete	Medium	0	1	3	
Financial Services 2017/18:	68	68	Complete	High				
<ul style="list-style-type: none"> Accounts Payable 				High	0	0	2	
<ul style="list-style-type: none"> Payroll 				High	0	0	1	
<ul style="list-style-type: none"> BACS Controls 				High	0	0	0	
<ul style="list-style-type: none"> Accounting Systems 				High	0	0	0	
<ul style="list-style-type: none"> Treasury Management 				High	0	0	0	
<ul style="list-style-type: none"> Bank Reconciliation 				High	0	0	0	
CCTV Partnership	28	28	Complete	Medium	0	0	3	
Public Conveniences	21	21	Complete	Low	0	1	3	
Procurement	39	39	Draft					Joint audit with Flintshire County Council of the shared service – delays in agreeing draft report

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
Project Management	18	18	Closing meeting					Nearing completion
Health & Safety in Schools	16	16	Closing meeting					Nearing completion
IT Procurement of Resources	16	16	Closing meeting					Nearing completion
ALN & Inclusion / Recoupment & Out of County Placement / Special Education	13	13	Fieldwork					Initial self-assessment complete. Testing underway
Registrars	14	14	Fieldwork					Initial investigation concluded. Further work planned in April 2018
Court of protection	7	7	Fieldwork					
Catering	2	2	Scoping					Carried forward to 18/19
Risk Management	4	4	Scoping					Request by service to defer to June 2018
Business Continuity Management	6	6	Scoping					Request by service to defer to June 2018
Projects Brought Forward from 2016-17								
Corporate risk management assurance	6	6	Complete	High	0	0	0	
Financial assurance 2016-17	34	34	Complete	Medium	0	0	5	

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
Petty cash review	40	40	Complete	Medium	0	0	3	
Fraud & Corruption Work								
National Fraud Initiative	49	49	Ongoing					
Managing the Risk of Fraud & Corruption Phase 1	10	10	Complete	Medium	0	0	2	
Managing the Risk of Fraud & Corruption Phase 2	17	17	Complete	Medium	0	0	2	
General fraud enquiries and counter fraud work	26	26	Ongoing					
Follow-up Reviews								
A project follow-ups	130	130	Ongoing					Includes devising new follow up process
Management of follow-ups	17	17						
Other Areas of Work								
School Fund admin & audits	51	51	In progress					Includes development of new School Fund Guidance
Corporate Governance Framework 2017-18	9	9	In progress					
Corporate working groups	10	10	In progress					
Consultancy & corporate areas	28	28	In progress					

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
IA Support & Management								
Team Meetings / 1:1s	51	51						
Management	70	70						
Training & development	46	46						
Total Days	1112	1112						

Internal Audit performance standards

44. 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.

45. 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 78% – Revised follow up process to give management more ownership of agreed actions will commence in April 2018. This may affect performance initially in 2018-19.

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 94% – Average days taken to issue draft report following closing meeting is 7 days. This will become a new indicator for 2018/19.

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

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

Current performance 87% – Average days taken to issue final report following draft agreement is 3 days. Staff sickness and Easter holidays affected performance.

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	25 Ebrill 2018
Aelod/Swyddog Arweiniol:	Lisa Lovegrove – Prif Archwilydd Mewnol
Awdur yr Adroddiad:	Lisa Lovegrove – Prif Archwilydd Mewnol
Teitl:	Strategaeth Archwilio Mewnol 2018-19

1. Am beth mae'r adroddiad yn sôn?

Mae'r adroddiad hwn yn darparu'r Strategaeth Archwilio Mewnol ar gyfer 2018-19 i'r pwyllgor. Mae'r Cynllun yn darparu manylion y prosiectau Archwilio Mewnol arfaethedig ar gyfer y flwyddyn a fydd yn caniatáu i'r Pennaeth Archwilio Mewnol ddarparu 'barn' ar ddigonolrwydd ac effeithiolrwydd fframwaith lywodraethu, risg a rheolaeth y Cyngor yn ystod y flwyddyn.

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

Rhaid i Awdurdodau Lleol sy'n atebol i Reoliadau Cyfrifo ac Archwilio (Cymru) gynnal system ddigonol ac effeithiol o archwilio mewnol yn ei gofnodion cyfrifo a'i system reolau mewnol. Mae Safonau Archwilio Mewnol y Sector Cyhoeddus (PSIAS) yn ei gwneud yn ofynnol i'r 'prif swyddog archwilio' ddatblygu cynllun archwilio mewnol yn seiliedig ar risg sy'n rhoi ystyriaeth i'r gofyniad i ddarparu barn ac adroddiad archwilio mewnol blynyddol y gall y sefydliad ei ddefnyddio i lywio ei ddatganiad llywodraethu. Mae cylch gorchwyl y Pwyllgor hwn yn golygu fod angen iddo ystyried cynlluniau archwilio mewnol.

3. Beth yw'r Argymhellion?

Bod y Pwyllgor yn cymeradwyo Strategaeth Archwilio Mewnol 2018-19 (Atodiad 1)

4. Manylion yr Adroddiad

Mae'r Strategaeth yn Atodiad 1 yn darparu cefndir i'r gwasanaeth archwilio mewnol ynghyd â'r cynllun gwaith arfaethedig ar gyfer y flwyddyn yn seiliedig ar asesiad risg ac ymgynghori â gwasanaethau.

Bydd y cynllun gwaith arfaethedig yn caniatáu i'r Pennaeth Archwilio Mewnol ddarparu 'barn' gyffredinol yn ei adroddiad blynyddol ar gyfer 2018-19. Bydd y Pwyllgor yn derbyn adroddiadau diweddarau rheolaidd ar gynnydd.

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

Nid oes angen gwneud penderfyniad ynglŷn â'r adroddiad hwn. Nid oes cyfraniad uniongyrchol at y Blaenoriaethau Corfforaethol, ond bydd rhai prosiectau yn y Cynllun yn adolygu meysydd Blaenoriaeth Corfforaethol ac yn darparu sicrwydd ar eu darpariaeth.

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

Amherthnasol – nid oes penderfyniad na chostau yn gysylltiedig â'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.**

Nid oes angen penderfyniad na chynnig ar gyfer newid mewn perthynas â'r adroddiad hwn, felly nid oes unrhyw effaith ar bobl sy'n rhannu nodweddion sydd wedi eu gwarchod.
- 8. Pa ymgynghoriadau sydd wedi eu cynnal gyda'r Pwyllgor Archwilio ac eraill?**

Mae'r Prif Archwilydd Mewnol wedi ymgynghori â'r Cyfarwyddwyr Corfforaethol, y Swyddog Adran 151, timau rheoli pob gwasanaeth a Swyddfa Archwilio Cymru.
- 9. Datganiad y Prif Swyddog Cyllid**

Nid oes unrhyw oblygiadau ariannol ynghlwm wrth yr adroddiad hwn.
- 10. Pa risgiau sydd yna ac oes yna unrhyw beth y gallwn ei wneud i'w lleihau?**

Gall methu â chyflwyno lefel ddigonol o archwilio mewnol olygu na all y Pennaeth Archwilio Mewnol roi 'barn' flynyddol ar ddigonolrwydd ac effeithiolrwydd fframwaith y Cyngor ar lywodraethu, risg a rheolaeth yn ystod y flwyddyn. Gallai hyn arwain at godi problem lywodraethu sylweddol yn 'natganiad llywodraethu blynyddol' y Cyngor ar ddiwedd y flwyddyn ariannol.
- 11. Pŵer i wneud y Penderfyniad**

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

Internal Audit Strategy 2018-19

March 2018



Lisa Lovegrove CMIIA, CISA, Chief Internal Auditor
Caledfryn, Denbigh, Denbighshire LL16 3RJ

Introduction

1. The Internal Audit Service is an independent and objective internal team that provides assurance and advice to all levels of management and elected members on the quality of operations within the Council. We particularly focus on governance, risk management, performance, improvement, efficiency, and operational and financial control.
2. The Internal Audit Charter sets out the purpose, authority and principle responsibilities of the Internal Audit Service.
3. An important aspect of internal auditing is the extent to which it helps the organisation to achieve its objectives and improve. This means that the internal audit plan and the work of internal audit must focus on the things that matter to the organisation, and the opinions and improvement suggestions that internal audit provide must help the organisation and be valued by stakeholders.
4. This Internal Audit Strategy represents the proposed internal audit activity for the year and gives an outline scope of coverage. At the start of each audit the scope is discussed and agreed with management with the view to providing management, the Head of Finance (Section 151) and members with assurance on the control framework to manage the risks identified. The plan will remain flexible and any changes will be agreed with management and reported to the Corporate Governance Committee.
5. The service's objectives are therefore as follows:

Internal Audit's objectives

Provide independent assurance and advice to management and elected members on risk management, governance and internal control.

Develop and promote our role to make a significant contribution to the Council's aim to modernise and deliver efficiencies and improve services for our customers.

Add value in all areas of our work, providing excellent service to our customers.

6. The Internal Audit Service has undergone significant change in recent years. The Head of Internal Audit (HIA) retired at the end of May 2017 and the Chief Internal Auditor undertook the role in July 2017.
7. The service maintains a resource of six full-time equivalent (FTE) members of staff. During the year, one of the Senior Auditors has taken another role within the Council; the post has been filled with a suitably qualified and experienced Senior Auditor.
8. Given the limited resources, it is increasingly important that the Internal Audit Service is directing its resource to the right place.

High Level Audit Plan

9. The table below shows a summary of planned audit coverage for the year. It should be borne in mind that, in accordance with the Public Sector Internal Audit Standards (PSIAS), the plan needs to be flexible to be able to reflect and respond to the changing risks and priorities of the Council and, to this end, it will be regularly reviewed with services, and updated as necessary, to ensure it remains valid and appropriate. As a minimum, the plan will be reviewed in six months to ensure it continues to reflect the key risks and priorities of the Council given the significant changes across the Public Sector. See also, Appendix 1 – Audit Needs Assessment.
10. We have set out the plan based on the current organisational structure for the Council. Detailed scoping documents will be drawn up and agreed with management prior to the start of each assignment – in this way we can ensure that the key risks to the operation or function are considered during our review. As a result, the indicative days allocated here for each audit is subject to change. The following pages give a brief overview of the focus of proposed audit coverage for the year.

Core Activity for Internal Audit Review	Coverage in Days
Business Improvement & Modernisation	35
Community Support Services	55

Corporate areas and corporate risks	120
Customers, Communication & Marketing	15
Education & Children's Services	82
Facilities, Assets & Housing	60
Finance – key financial systems	80
Highways & Environment Services	57
Legal, HR & Democratic Services	45
Planning & Public Protection	30
Anti-fraud and corruption work including National Fraud Initiative (NFI) – <i>see next section</i>	90
Grant certification work	24
Follow up work	50
Consultancy work, committee meetings etc.	170
Total Internal Audit Plan	913

Anti-Fraud & Corruption Work including NFI

11. Counter fraud arrangements are a high priority for the Council and assist in the protection of public funds and accountability. Internal Audit will continue to investigate instances of potential fraud and irregularities referred to it by management, and will also carry out pro-active anti-fraud and corruption testing of systems considered to be most at risk of fraud. This is informed by CIPFA's 'Code of Practice on managing the risk of fraud and corruption'. Notable areas of fraud nationally include: Housing Benefit, Council Tax, Housing and Tenancy, Procurement, Insurance, Abuse of Position, Blue Badges and Direct Payments (Social Care).
12. The Wales Audit Office runs a national data matching exercise (National Fraud Initiative – NFI) every two years. Work on the 2016/17 exercise is coming to an end. We have engaged with relevant Council services to ensure data matches are reviewed and resulting action taken as

necessary. A summary of the result of the recent exercise will be reported to the Corporate Governance Committee in the coming months.

Proposed Audit priorities for 2018-19

13. The audit plan has been developed to align with the corporate priorities and strategic risks. All audit areas identified as high priority within the plan will be undertaken within the financial year 2018–19 together with annual audits of financial areas for the Section 151 Officer. Audit areas rated as medium priority will be kept under review and any changes or emerging risks will be captured and the audit plan updated as necessary.
14. The following list shows the current priority projects for 2018–19 that has been agreed between the CIA and each service management team and directors. The Corporate Governance Committee will continue to receive a regular progress update on Internal Audit work actually undertaken, which will include a list of upcoming work from the project priority schedule.

Audit Project	Audit Needs Assessment (ANA) – an assessment of the priority of the planned review
Risk Management	IA is required to report on how the Council manages its risks each year as part of the CIA’s annual report and for the Annual Governance Statement. Review will focus on the corporate risks in the Corporate Risk Register along with a review of risk management within Services using a self-assessment.
Homelessness	ANA – high, request from SMT.
Housing Tenancy Fraud	Specific fraud-related project to ensure that the Council has robust controls to avoid sub-letting of its properties and to detect whether this is happening.
SARTH (Single Access Route to Housing)	ANA – high, corporate objective “everyone is supported to live in homes that meet their needs” and high priority showing in audit needs analysis.
Additional Learning Needs and Inclusion, Recoupment and Out of County Placement	Complete IA review started in 2017–18. ANA – high
Effective Governance in Schools	Request by Head of Service to review process for managing investigations and complaints.
Catering Services	Request by senior management and focus on financial processes and reconciliations. Forms part of proactive counter-fraud work.

Audit Project	Audit Needs Assessment (ANA) – an assessment of the priority of the planned review
Housing Rents	Statutory assurance to include review of welfare reform impact and new OPEN Housing system.
Welsh Government Transport Grants	Service Management Team request for a review of the system for managing transport grants within Traffic & Parking Services. Request to defer to 2018–19 due to service changes.
Bridges and Structures	ANA – high.
Programme and Project Management	Programmes/projects to be reviewed will be decided later in the year. Focus on benefit realisation (this is a corporate risk and an annual governance statement are for improvement).
General Data Protection Regulations (GDPR)	New legislation in force May 2018. Agreed with Service Management Team.
Registrars	Service Management Team request for review of processes.
Business Continuity and Emergency Planning	Progress with new business continuity and emergency planning arrangements to ensure that critical services will continue to be delivered effectively in an emergency situation. Continued from 2017–18
Revenues Services	Annual review of council tax, NNDR, benefits, sundry debtors etc. within the terms of the Civica contract. Include review of the Welfare Reform implications.
Financial services assurance	Annual review of payroll, accounts payable, treasury management etc. to provide S151 Officer assurance. This year to include a review of money laundering and changes to the cash receipting system.
Support Services Contracts with Schools	Request by Senior Management Team to review Council's agreements with Schools for support services.
Legal Services – Prosecution Collaboration	Senior Management Team request to review collaborative arrangement with neighbouring Councils
Support Budgets (Direct Payments)	Part of counter–fraud work to review arrangements for “direct payments” to social care recipients.
Contract Management	Joint review with Flintshire County Council. Council is increasingly reliant on large, complex contracts to deliver its services.

Audit Project	Audit Needs Assessment (ANA) – an assessment of the priority of the planned review
Pooled Budgets	Ongoing review in response to the Part 9 of the Social Services and Well-being Act.
Regional Growth Board	Review of governance arrangements.
School Transport	Complete review from 2017-18. Service Management Team agreed to a corporate review to include Education, Transport and Licensing.
Waste Services	ANA – high. High risk within Service Risk Register and area not reviewed for some time.
Commuted Sums / Section 106 Agreements	Request by Senior Management Team. Area not reviewed previously
Tourism Strategy	Request by SMT.
School Fund Certificates	Part of our proactive counter-fraud work. Review of schools with outstanding school fund certificates.
Cyber Security	Features on corporate risk register. High level review of arrangements in place.
Grant Management	Annual assurance over education grants. Also, review Council's arrangements to pay and receive grants.

Internal Audit performance monitoring

15. Internal Audit will use the following performance measures from 1 April 2018 to measure its customer service and its efficiency and effectiveness in following up action plans and ensuring that agreed improvement is delivered by services following an internal audit review. Some of the actions have been amended to enable comparison with Welsh Chief Auditor's Group benchmarking information.

Customer Service Standard	Target
Internal Audit will discuss, agree and send services the Internal Audit Project Scoping Document before it commences work.	100%
At the conclusion of its work, Internal Audit will hold a closing meeting with all relevant people to discuss the outcome of its work, and then send services a draft report as soon as possible after that meeting.	Avg. Days (less than 10)
Internal Audit will issue a final audit report as soon as possible after agreeing the report and its action plan with services.	Avg. Days (less than 5)

Follow Up Action Plans & Service Improvement	Target
Using performance management system (Verto), Internal Audit will monitor and report on the % of agreed improvement actions that have been implemented by services to show that Internal Audit's service is effective in helping to deliver improvement.	75%

External assessment of the Internal Audit Service

16. PSIAS 1312 states that “External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The CAE [Chief Audit Executive, which is Denbighshire’s case is currently the CIA] must discuss with the board:
 - The form and frequency of external assessments.
 - The qualifications and independence of the assessor or assessment team, including any potential conflict of interest.”
17. This external assessment must be completed by 31 March 2018. The Welsh Chief Auditors Group has arranged for these assessments to be carried out through peer review by local authority Internal Audit Services. Denbighshire’s assessment will be carried out by Gwynedd County Council’s Internal Audit Service during 2017–18.
18. A self–assessment was carried out two years ago and any areas of partial conformance addressed. The CIA has updated the self–assessment and the result, along with the Quality Assurance Improvement Plan, was reported to Corporate Governance Committee in November 2017.
19. Gwynedd County Council’s Chief Audit Executive carried out the external assessment in March 2018 and the result, along with the improvement plan (if applicable), will be reported to the Corporate Governance Committee shortly.

Appendix 1 – Audit Needs Assessment

20. We use an assurance mapping tool to formulate the audit plan, which prioritises audits based on risk to identify those areas where audit resources can be most usefully targeted. This involves scoring a range of systems, services and functions across the whole Council, known as the “Audit Universe” using a number of factors/criteria. The final score, together with priority ranking, determines an initial schedule of priorities for audit attention. The result is the Internal Audit Plan.

The audit plan for the year plan has been created by:

Consideration of risks identified in the Authority’s strategic and operational risk registers

Review and update of the audit universe

Discussions and liaison with Directors and Senior Officers regarding the risks which threaten the achievement of corporate or service objectives, including changes and / or the introduction of new systems, operations, programs, and corporate initiatives

Taking into account results of previous internal audit reviews

Taking into account Internal Audit’s knowledge and experience of the risks facing the Authority, including factors and systems that are key to successful achievement of the Council’s delivery plans

Requirements to provide a “collaborative audit” approach with the external auditors

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y cyfarfod:	25 Ebrill 2018
Aelod/Swyddog Arweiniol:	Lisa Lovegrove – Prif Archwilydd Mewnol
Awdur yr Adroddiad:	Lisa Lovegrove – Prif Archwilydd Mewnol
Teitl:	Adroddiad Blynyddol Archwilio Mewnol 2017-18

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

Mae'r adroddiad hwn yn rhoi'r Adroddiad Blynyddol Archwilio Mewnol i'r Pwyllgor ar gyfer 2017-18, sy'n rhoi barn gyffredinol y Prif Archwilydd Mewnol ar ddigonolrwydd ac effeithiolrwydd fframwaith llywodraethu, risg a rheolaeth y Cyngor yn ystod y flwyddyn sy'n hysbysu'r 'datganiad llywodraethu blynyddol'.

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

Mae Safonau Archwilio Mewnol y Sector Cyhoeddus (PSIAS) yn ei gwneud yn ofynnol i'r 'prif swyddog archwilio' ddarparu barn ac adroddiad archwilio mewnol blynyddol y gall y sefydliad ei ddefnyddio i lywio ei ddatganiad llywodraethu. Mae cylch gorchwyl y Pwyllgor hwn yn mynnu ei fod yn ystyried adroddiad blynyddol yr archwilwyr mewnol.

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

Bod y Pwyllgor yn ystyried ac yn rhoi sylw ar adroddiad blynyddol y Pennaeth Archwilio Mewnol, a'r 'farn' gyffredinol.

4. **Manylion yr Adroddiad**

Mae Adroddiad Archwilio Mewnol 2017-18 wedi'i gynnwys fel Atodiad 1 ac yn dangos:

- bod y Prif Archwilydd Mewnol wedi rhoi 'sicrwydd canolig' ar ddigonolrwydd ac effeithiolrwydd cyffredinol amgylchedd rheoli mewnol y Cyngor, yn cynnwys ei drefniadau ar gyfer llywodraethu a rheoli risg;
- nid oes unrhyw gymwysterau ynghlwm wrth 'farn' y Prif Archwilydd Mewnol;
- lefel y gwaith a wnaethpwyd gan Archwilio Mewnol i ddod i'r 'farn' gyffredinol hon;
- sut mae Archwilio Mewnol yn cydymffurfio â'r PSIAS; a
- chrynodeb o berfformiad Archwilio Mewnol yn ystod y flwyddyn.

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

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

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

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

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



Internal Audit Annual Report 2017-18

April 2018



Lisa Lovegrove CMIIA, CISA, Chief Internal Auditor
Denbighshire Internal Audit Services, Caledfryn, Smithfield Road, Denbigh, LL16 3RJ

Introduction and background

1. The Accounts and Audit (Wales) Regulations 2014 require the review of governance arrangements to be reported within the authority, in the Council's case the Corporate Governance Committee, and externally with the published accounts of the authority. The Annual Governance Statement (AGS) is an annual review of the systems of internal control and gathers assurance from various sources to support it. Internal Audit is a key contributor and the Chief Internal Auditor (CIA) should provide a written annual report to those charged with governance to support the AGS.
2. The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive', in the Council's case the Chief Internal Auditor (CIA), to deliver an annual internal audit opinion and report that the organisation can use to inform its annual governance statement.
3. The annual opinion must include the following:
 - An opinion on the overall adequacy and effectiveness of the organisation's risk management systems and internal control environment.
 - Disclose any qualifications to that opinion, together with the reason for the qualification.
 - Present a summary of the audit work from which the opinion is derived, including reliance placed on other assurance bodies.
 - Draw attention to any issues the Chief Internal Auditor judges particularly relevant to the preparation of the Annual Governance Statement.
 - Summarise the performance of the internal audit function against its performance measures.
 - Comment on compliance with the PSIAS and communicate the results of the Internal Audit quality assurance programme.

Internal Audit opinion 2017-18

- Tudalen 100
4. The CIA has based her 2017–18 opinion on the following:
 - The scope and outcome of Internal Audit’s work during the year;
 - IA report opinions and assurance ratings;
 - The issues and risks that Internal Audit has raised during the year;
 - The effectiveness of management’s response to the issues and risks that Internal Audit has raised;
 - Assurances received from external regulators and other sources;
 - The outcome of the Council’s review of its Corporate Governance Framework and governance arrangements 2017–18.
 5. Over the year, Internal Audit has found Senior Management at Denbighshire County Council to be supportive and responsive to the issues raised. Internal Audit has a good relationship with management whereby they openly share the areas where they perceive to be potential problems and take on board the results of our work as an opportunity to making improvement.
 6. Three audits during the year have received ‘Low’ assurance, the others being awarded ‘High’ or ‘Medium’ Assurance ratings. A few pieces of advisory work has also been completed in the year at the request of Management, which gives a strong indicator that Management is willing to engage with Internal Audit to establish good risk and control environments. Where significant issues have been identified, overall these have been appropriately addressed, which confirms that management is responsive to our work.
 7. In reaching my opinion, I have considered the balance of the results of our audit work against this environment, and can offer ‘Medium’ assurance in the overall adequacy and effectiveness of its internal control environment, including its arrangements for governance and risk management. While I do not consider any areas of significant corporate concern, some areas require the introduction or improvement of internal controls to ensure the achievement of objectives.
 8. There are no qualifications to this opinion.

Definitions of Assurance Ratings

High Assurance	Risks and controls well managed and objectives being achieved
Medium Assurance	Minor weaknesses in management of risks and/or controls but no risk to achievement of objectives
Low Assurance	Significant weaknesses in management of risks and/or controls that put achievement of objectives at risk

Summary of Audit Work 2017/18

9. The Audit Strategy for 2017–18 was agreed with the operation of a flexible plan so key changes to risks and the control environment could be factored during the year so that Internal Audit can focus its resources in areas of greatest priority and risk at the time.
10. It is important that Corporate Governance Committee are aware of the status of internal audit work and that this information helps to place reliance on the work of internal audit and its ability to deliver the necessary assurance. The Schedule in Appendix 1 contains a list of all audits agreed in the Audit Strategy 2016/17 and the final outturn for the financial year.
11. In total, we gave 31 audit opinions during the year, categorised as follows:

Green	High Assurance	14
Yellow	Medium Assurance	13
Amber	Low Assurance	4
Red	No Assurance	0

12. The majority of opinions were either ‘high’ or ‘medium’ this year. There is, however, an increase in the number of ‘low’ assurance ratings from one in 2016–17 to four this year. In these cases, the Corporate Governance Committee will receive progress reports from the service to oversee the implementation of the agreed improvements.
13. There were no reports with ‘No Assurance’ rating issued during the year.
14. On top of this work, Internal Audit has followed up agreed actions arising from our audit work to establish if necessary improvements have been achieved. A summary of the results of this work is reported to each Corporate Governance Committee meeting and the latest position is shown in Appendix 2.
15. Internal Audit reports usually include an action plan that raises risks/issues that highlight improvement areas. These risks/issues are defined in the following table. No ‘Critical’ risks/issues were raised during the year.

Definitions of Risks/Issues

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

Added Value

16. Throughout the year, Internal Audit has strived to add value wherever possible i.e. going beyond the standard expected and providing something “more” without any added costs.

17. This includes the communication and circulation of fraud prevention alerts to those that may be affected. We also benchmark and share practices with other Council’s Internal Audit Services in Wales as part of the Welsh Chief Auditor’s Group, sharing areas of emerging risk, or results from relevant audit reviews undertaken at other Welsh Councils to enable sharing of best practice and comparison of common issues or risks.

18. Examples include:

- Developing new guidance for Managing Voluntary School funds. There is a high potential area for fraud in this area, and continuing area of weakness over the years, so this document clearly sets out the key roles and responsibilities to make sure the governance arrangements are in place.
- Sharing work programmes for testing changes to legislation e.g. IR 35
- Responding to potential allegations of fraud and investigating financial processes and documents that may have been affected.
- Completing a joint audit of the Joint Corporate Procurement Unit with Flintshire County Council Internal Audit Service.
- Sharing experiences with Chief Internal Auditors from the other North Wales Councils and Betsi Cadwaladr University Health Board on progress with implementing Section 9 of the Social Services and Well-Being Act (Wales) 2014 in relation to pooled budgets.

Internal Audit Performance

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

- 'Customer Standards' – A range of indicators to ensure that Internal Audit delivers a good service to its customers.
- Follow up Action Plans and Service Improvement – the effectiveness of Internal Audit in raising actions that are implemented to deliver service improvements.

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

Performance Target	Average Performance
Contact services at least 2 weeks in advance of audit	100%
Discuss, agree and issue scope for each audit	100%
Draft report Issued within 10 working days of the closing meeting	94% Average time taken is 7 days.
Final report Issued within 5 working days of agreeing the draft report and action plan	87% Average time taken is days
Follow up work carried out on the date they are due	100%
Implementation of Agreed actions	78%

21. Internal Audit is responsible for conducting its work in conformance with the Code of Ethics and Standards for the Professional Practice of Internal Audit as set by the Institute of Internal Auditors and further guided by the Public Sector Internal Standards (PSIAS). The Internal Audit service is in the process of being independently quality assessed for conformance with the Standards.

Conformance with Public Sector Internal Audit Standards

The objectives of the PSIAS

Define the nature of internal auditing within the UK public sector

Set basic principles for carrying out internal audit in the UK public sector

Establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations

Establish the basis for the evaluation of internal audit performance and to drive improvement planning.

22. In 2014/15, Internal Audit carried out a self-assessment of the Internal Audit service. Overall, the service fully complied with the majority of the Standards and elements of the Code of Ethics, and at least partially conformed to all others. The resulting action plan was fully implemented during 2015/16 to address areas of improvement identified during the self-assessment.

23. A further self-assessment was carried out in 2017/18 and the Internal Audit service conformed with nearly all of the PSIAS with the exception of completing an independent external assessment. The results along with the Quality Improvement Action Plan was reported to Corporate Governance Committee in November 2017.

24. An independent external assessment was undertaken on the 21 March 2018 and the results will be reported to Corporate Governance Committee once published.

Appendix 1 – Internal Audit Work Plan 2017-18

25. The following table provides an overview of Internal Audit reports issued during the year, including the overall Assurance Ratings and the number of risks/issues raised in the action plans.

Report Title	Status of Project	Assurance Rating	Risks/Issues Raised		
			Critical	Major	Moderate
Corporate Document Retention	Complete	Low	0	6	1
Corporate Safeguarding Review	Complete	Medium	Continued review of previous IA report. Assurance Rating improved from 'Low' to 'Medium'		
Corporate Priority: Modernising the Council	Complete	Medium	0	0	2
Corporate Priority: Improving our Roads	Complete	Medium	0	0	2
Alternative Service Provision: <ul style="list-style-type: none"> Citizens Advice Denbighshire Governance Arrangements 	Complete	High	0	0	1
Revenues & Benefits;	Complete	High	-	-	-
<ul style="list-style-type: none"> Partnership Arrangements 	Complete	High	0	0	0
<ul style="list-style-type: none"> Benefits 	Complete	High	0	0	0
<ul style="list-style-type: none"> Sundry Debtors 	Complete	High	0	0	3
<ul style="list-style-type: none"> Council Tax & Business Rates 	Complete	High	0	0	0
Financial assurance areas;	Complete	High	-	-	-
<ul style="list-style-type: none"> Accounts Payable 	Complete	High	0	0	2
<ul style="list-style-type: none"> Payroll & Pensions 	Complete	High	0	0	1
<ul style="list-style-type: none"> Treasury Management 	Complete	High	0	0	0
<ul style="list-style-type: none"> VAT Returns 	Complete	High	0	0	0
<ul style="list-style-type: none"> Bank Reconciliation 	Complete	High	0	0	0
Welsh Government 6th form funding & PLASC (Pupil Level Annual School Census) Review – St Brigid's School	Complete	N/a	0	0	0

Report Title	Status of Project	Assurance Rating	Risks/Issues Raised		
			Critical	Major	Moderate
Welsh Government 6th form funding & PLASC (Pupil Level Annual School Census) Review – Denbigh High School	Complete	N/a	0	0	0
AONB Grant	Complete	N/a	0	0	0
Settlement Agreements	Complete	Medium	0	0	2
Corporate Communications	Complete	Medium	0	0	3
Travel & Subsistence	Complete	Medium	0	1	3
CCTV Partnership	Complete	Medium	0	0	3
Public Conveniences	Complete	Low	0	1	3
Project Management;	Draft	Medium*	–	–	–
• Denbigh Extra Care Housing	Draft	Medium*			
• Ysgol Carreg Emlyn	Draft	Medium*			
• Glasdir (Rhos St & Pen Barras)	Draft	Medium*			
Health & Safety in Schools	Draft	Low*	–	–	–
Corporate Procurement: – Joint Procurement Unit – Aggregate spend	Draft	Low*	–	–	–
Corporate Risk Management Assurance	Complete	High	0	0	0
Petty Cash Review	Complete	Medium	0	0	3
Managing the Risk of Fraud & Corruption Ph 1	Complete	High	0	0	2
Managing the Risk of Fraud & Corruption Ph 2	Complete	Medium	0	0	2

* Reports are not yet finalised and so assurance rating and risk/issues raised have not been formally agreed with the respective customers.

Appendix 2 – Follow Up Progress Update

26. The CIA regularly reports to Corporate Governance Committee on progress with Internal Audit's follow reviews of action plans included in its reports. The following table shows the position at the end of 2017-18 for Internal Audit reviews where improvement actions are outstanding.

27. From April 2018, the follow up process will change to put more of the onus on management to report progress against agreed actions using the Council's performance management system, 'Verto'. Internal Audit will monitor progress updates entered onto the system and will continue to follow up agreed action where a 'low' or 'no' assurance rating is given.

Summary of outstanding issues from Internal Audit reports at 31 March 2018

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	2	0	2	3	Mar 18	•3 follow ups carried out
Cefndy Healthcare	0	0	7	0	0	7	0	0	0	N/a	•Complete
Payments to External Providers	0	0	2	0	0	2	0	0	0	N/a	•Complete
POVA	0	0	7	0	0	6	0	0	1	N/a	•Follow up complete. 1 action carried forward to Procurement review
Education & Children's Services											
Governance in Schools	0	0	19	0	0	15	0	0	4	N/a	•Review of Governance in Schools in 2018-19
Ysgol Mair RC	0	2	20	0	2	20	0	0	0	N/a	•Complete
IT & IM Management in Schools	0	0	17	0	0	10	0	0	7	May 18	•2 follows up carried out
Management of Voluntary School Funds	0	0	8	0	0	8	0	0	0	N/a	•Complete
Facilities, Assets & Housing											
Housing Rents	0	0	5	0	0	5	0	0	0	N/a	•Complete

Housing Allocations & Voids	0	0	5	0	0	4	0	0	1	Mar 18	•2 follow ups carried out
Industrial Estates	0	0	1	0	0	1	0	0	1	Feb 18	•4th follow up in progress
Review On-Site Income & Security at Leisure Centres	0	0	9	0	0	9	0	0	0	N/a	•Complete
Ruthin Craft Centre	0	0	4	0	0	4	0	0	0	N/a	•Complete
Rhyl Harbour - Review of Operational Management	0	0	4	0	0	0	0	0	4	Jun 17	•1 follow up carried out
Finance											
Revenues Services	0	0	16	0	0	13	0	0	3	N/a	•Follow up reported as part of 2017/18 audit
Financial services 2016-17	0	2	8	0	2	7	0	0	1	N/a	•Follow up reported as part of 2017/18 audit
Highways & Environmental Services											
Street Works	0	0	5	0	0	4	0	0	1	Mar 18	•4th follow up in progress
Corporate Fleet Management	0	7	12	0	7	11	0	0	1	Oct 18	•3 follow ups carried out
Passenger Transport	0	0	5	0	0	4	0	0	1	Apr 18	•Follow up will be reported as part of School Transport audit
Legal, HR & Democratic Services											
HR Management in Schools	0	1	5	0	0	5	0	1	0	Feb 18	•3rd follow up in progress
Management & Administration of Legal Services	0	5	7	0	5	7	0	0	0	N/a	•Complete
Planning & Public Protection											
Community Enforcement	0	0	9	0	0	9	0	0	0	N/a	•Complete
Housing Enforcement	0	0	2	0	0	1	0	0	1	Oct 18	•2 follow ups carried out
Parking Services	0	0	13	0	0	13	0	0	0	N/a	•Complete
Developing the Local Economy	0	1	2	0	1	2	0	0	0	N/a	•Complete
Corporate Reviews											

Corporate Procurement	0	0	5	0	0	1	0	0	4	Aug 18	•1 follow up carried out
IT Access Management	0	2	8	0	2	4	0	0	4	Aug 18	•4 follow ups carried out
Physical Security of information	0	3	3	0	3	3	0	0	0	N/a	•Complete
Sickness Absence	0	0	9	0	0	9	0	0	0	N/a	•Complete
Corporate Safeguarding	0	0	19	0	0	18	0	0	1	N/a	•1 remaining action transferred to procurement.
Modernising the Council	0	0	2	0	0	0	0	0	2	May 18	•1 follow up carried out

Mae tudalen hwn yn fwriadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	25 Ebrill 2018
Aelod/Swyddog Arweiniol:	Alan Smith - Pennaeth Gwella Busnes a Moderneiddio
Awdur yr Adroddiad:	Lisa Lovegrove – Prif Archwilydd Mewnol
Teitl:	Datganiad Llywodraethu Blynyddol 2017-18

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

I ddangos llywodraethu da, rhaid i'r Cyngor ddangos ei fod yn cydymffurfio â'r egwyddorion craidd a nodir yn Fframwaith Darparu Llywodraethu Da o fewn Llywodraeth Leol (Cymru), rhifyn 2016. Mae'r Datganiad Llywodraethu Blynyddol (AGS) yn cael ei baratoi yn defnyddio hunanasesiad, ac yn adrodd ar drefniadau llywodraethu a gwelliant y Cyngor ar gyfer 2017-18, ynghyd â chynnydd yn rhoi sylw i'r camau gweithredu gwella a gynhwysir yn AGS 2016-17. Mae'r AGS yn cael ei adrodd fel rhan o'r "Datganiad Cyfrifon" terfynol.

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

Mae'r adroddiad yn rhoi'r cyfle i'r Pwyllgor roi sylwadau ar 'ddatganiad llywodraethu blynyddol' eleni.

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

Bod y Pwyllgor yn monitro'r cynnydd a wneir ar y cynllun gweithredu o 2016-17 ac yn adolygu a chymeradwyo'r datganiad llywodraethu blynyddol drafft ar gyfer 2017-18 (Atodiad 1).

4. **Manylion yr Adroddiad**

Mae'r Datganiad Llywodraethu Blynyddol 2017/18 yn cynnwys hunanasesiad o drefniadau llywodraethu'r Cyngor ac yn dangos meysydd gwella yn ystod y flwyddyn ariannol flaenorol. Mae'n tynnu sylw at unrhyw wendidau mewn cynllun gweithredu, a bydd y Pwyllgor hwn yn eu monitro i sicrhau gweithrediad y gwelliannau angenrheidiol. Mae manylion llawn yn Atodiad 1.

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

Er nad yw'r hunanasesiad 'datganiad llywodraethu blynyddol' yn cyfrannu'n uniongyrchol at Flaenoriaethau Corfforaethol, mae'n darparu asesiad a sicrwydd ar ddarpariaeth y Cynllun Corfforaethol, perfformiad gweithredol ac ariannol y Cyngor, trefniadau llywodraethu, ymgysylltu â'r gymuned ac ati sydd i gyd yn cael eu cyfeirio tuag at gyflawni'r Blaenoriaethau Corfforaethol.

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 sydd wedi eu cynnal gyda'r Pwyllgor 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?**
Pe na bai'r Cynllun Gwella Llywodraethu yn cael ei weithredu, byddai gwendidau yn aros yn nhrefn lywodraethol y Cyngor, a allai arwain at:
- adroddiadau rheoleiddiol niweidiol;
 - defnydd gwael o arian cyhoeddus;
 - methiant i wella meysydd corfforaethol a meysydd gwasanaeth allweddol;
 - colli hyder budd-ddeiliaid; ac
 - effaith andwyol ar enw da'r Cyngor.
- 11. Pŵer i wneud y Penderfyniad**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.



Annual Governance Statement

2017-18

(DRAFT)

What is the Annual Governance Statement for?

Good governance in Denbighshire County Council (the Council):

- encourages better-informed and longer-term decision-making, as well as the efficient use of resources.
- strengthens accountability for the stewardship of those resources.
- is characterised by robust scrutiny, which places important pressures on improving the Council's performance and tackling corruption.
- improves organisational leadership, management and oversight, resulting in more effective interventions and, ultimately, better outcomes.

To fulfil its wide range of functions, the Council must satisfy a complex range of political, economic, social and environmental objectives over the short, medium and longer term. This subjects it to a different set of external and internal constraints and incentives than those found in the private sector, all of which affect its governance arrangements. A key piece of legislation in Wales is the Well-being of Future Generations (Wales) Act 2015, which requires the Council to consider the longer term in making its decisions and to work collaboratively with other public bodies to improve well-being in Wales.

Stakeholders are, therefore, interested in issues such as:

- a) whether the Council's planned outputs have been delivered and outcomes achieved; and
- b) whether this has been done in an efficient, economic, effective and equitable manner.

The Council, therefore, must be highly transparent and provide high-quality information about all aspects of its performance. Within our annual governance review, the Corporate Governance Working Group coordinated a self-assessment of our arrangements against the Corporate Governance Framework according to the requirements set out in the CIPFA/Solace 2016 – Guidance Notes for Welsh Authorities. The Senior Leadership Team considered the results and principles requiring further improvement are show in the Improvement Plan on page 15. A summary of the results of our self-assessment is contained within this document listed under the key principles of good governance that we use in our corporate governance framework.

What are the key principles of the Corporate Governance Framework

The fundamental function of good governance in the Council is to ensure that it achieves its intended outcomes while acting in the public interest at all times. Acting in the public interest implies that the Council's primary consideration is the benefits for society, which should result in positive outcomes for service users and stakeholders.

The Council's Corporate Governance Framework is based on seven core principles:

- A Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- B Ensuring openness and comprehensive stakeholder engagement
- C Defining outcomes in terms of sustainable economic, social, and environmental benefits
- D Determining the interventions necessary to optimise the achievement of the intended outcomes
- E Developing the entity's capacity, including the capability of its leadership and individuals within it
- F Managing risks and performance through robust internal control and strong public financial management
- G Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Summary of our governance arrangements

We are required to review the effectiveness of our governance arrangements each year. These include:

- Maintaining an on-going evidence framework showing how we can give assurance on our governance arrangements.
- Regularly reviewing the effectiveness of the Council's Constitution.
- Reviewing governance arrangements within services delivered on our behalf by partnerships, arms-length organisations etc.
- Having a Corporate Governance Committee that undertakes the core functions of an 'audit committee', including:
 - regular review of our governance arrangements;
 - considering and reviewing internal and external audit strategies, plans and reports;
 - reviewing, scrutinising and approving the annual statement of accounts; and
 - monitoring the effectiveness of risk management.
- Consulting widely on our self-assessment with senior management and elected members.
- Using information from various sources to inform our governance arrangements, for example:
 - service challenges;
 - performance reports;
 - risk management;
 - external regulator reports; and
 - the Chief Internal Auditor's Annual Report.

In summary, our self-assessment provides evidence and assurance that the Council has robust governance arrangements in place. The following pages provide a summary of actions and behaviours taken by the Council in relation to each of

the seven core principles and their supporting principles. We will monitor and report progress on the improvement action plan to the Corporate Governance Committee on a regular basis.

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Principle A

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law

Supporting Principles

Behaving with Integrity

Demonstrating strong commitment to ethical values

Respecting the rule of law

How we do this:

- Officers and Members are expected to behave according to the Council's Codes of Conduct, Constitution, and policies and procedures
- The Council has a Corporate Governance Committee to promote high standards of member conduct.
- The Council has shared values, included in the Corporate Plan, which it communicates with Members, officers, residents and partners.
- Codes of Conduct for Members and Officers and requires declaration of business interests and receipt of gifts and /or hospitality.
- These Codes are reviewed periodically to ensure they are operating effectively.
- Key policies are in place to prevent and minimise the risk of fraud. Policies include: Whistleblowing Policy, Anti-Fraud and Corruption Strategy and Financial Regulations and Contract Procedure Rules.
- Decisions taken using Impact Assessment.
- Complaints policy to receive and respond to any complaints received.

- The required leadership and staff behaviours form part of performance appraisals. Expected standard of behaviour within the induction, supervision, training and appraisals and key competencies.
- Council's recruitment policy, induction and training processes incorporate personal behaviours with ethical values.
- Core values of the Council relate to ethical behaviour: Pride, Respect, Unity & Integrity.
- Corporate Governance Committee and Standards Committee terms of reference.
- Compliance with policies and protocols
- Actively seek to deter and prevent fraud and corruption and ensure that where irregularity is suspected that it is thoroughly investigated.

- The Council's Constitution sets out the responsibilities of the Council, the Cabinet, Scrutiny and other Committees, as well as officers, including decision making powers (Scheme of delegation).
- The Constitution sets an expectation on the standards of conduct and this is monitored by the Standards Committee.
- Legal advice provided to officers is recorded and Impact assessments make sure that decisions the Council takes are for the benefit of citizens, communities and stakeholder.
- Effective Anti-Fraud and Corruption framework supported by a number of policies and procedures. Disciplinary cases and any allegations of wrongdoing are investigated accordingly.
- The Council's Monitoring Officer has provisions in place to ensure decisions taken by the Council are within the law and the Council complies with the provisions of its Constitution.

Principle B

Ensuring openness and comprehensive stakeholder engagement

Supporting Principles

Openness

Engaging comprehensively with institutional stakeholders

Engaging stakeholders effectively, including individual citizens and service users

How we do this

- Progress against the Corporate Plan is monitored on a quarterly basis through performance, financial and risk reports to the Cabinet and Scrutiny Committees, which is publicly available.
- Meetings are advertised to the public and carried out in an open environment with more meetings now webcast live on the internet.
- The Council publishes information on its website as part of the publication scheme.
- The Council's commitment to openness is also shown through:
 - Impact assessment for all Council's key decisions;
 - Complaints and Compliments Procedure
 - Well-being objectives;
 - County conversation had big influence on the development of the Corporate Plan and its priorities. Also public consultation on some major decisions undertaken through the Council's website;
 - Formal and informal engagement models with employee and communities e.g. alternative delivery models and Member Area Groups;
 - Engagement with Trade Unions.

- County Conversation and Corporate Plan embraces responses from residents.
- Wellbeing Plan.
- The Council uses a variety of methods to engage with stakeholders which include:
 - Communications strategy
 - Community engagement strategy
 - City, town & area planning
 - Directed communication including Social Media
 - Formal and informal meetings with stakeholder groups
 - Stakeholder engagement on strategic issues
 - Service led surveys and questionnaires
- Elected members are democratically accountable to their local area and provide clear leadership role in building sustainable communities.
- The Council relies on informal and formal partnership arrangements to deliver certain outcomes operating under the partnership governance framework.
- Partnership Scrutiny Committee monitors performance of key partnerships.
- Developed and implemented alternative service delivery models to allow for resources to be used more efficiently and effectively.

- The Corporate Plan sets out the long-term strategy for the Council and this was developed in consultation with the public and other key stakeholders.
- Formal public consultation arrangements and public meetings held to ascertain stakeholder views prior to developing and implementing key changes.
- Citizen's Panel established comprising Denbighshire residents who are tasked with giving their views on Council services and issues affecting Denbighshire.
- Other methods to engage with individual citizens, service users and key stakeholders comprise of the following:
 - Public service board's communications and engagement strategy
 - Communications strategy
 - County Conversation
 - Resident survey
 - Undertaking impact assessments for all significant Council decisions
 - Wellbeing assessment and well-being objectives set
 - Using the results of customer satisfaction surveys to improve service delivery

Principle C

Defining outcomes in terms of sustainable economic, social, and environmental benefits

Supporting Principles

Defining outcomes

Sustainable economic, social and environmental benefits

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How we do this

- The Council's long term vision and priorities are set out in the Corporate Plan. These have been formed with consideration of the Wellbeing and Future Generations Act's requirements.
- A Medium Term Financial Strategy and annual budget process ensure that financial resources are directed to the Council's priorities.
- The Council works in partnership with other organisations where there are shared objectives and advantages from working together.
- The Council operates a structured approach to commissioning services and defining outcomes.
- Contract management and monitoring arrangements are in place to ensure that services and expected outcomes are delivered to the required standard.
- Organisational objectives are delivered through Programme Boards and political decision making processes.
- Service Planning consideration including sustainability of service delivery.
- All Council decisions require completion of an impact assessment.
- Risk Management Strategy ensures consistent application of risk registers and terminology. Risk Management is applied at corporate, project, partnership and service plan levels and is reported using the corporate performance system (Verto). Council decision report require an assessment of the risk of making, and not making, the decision.
- The County's Well-being Plan and delivery of the Public Services Board's priorities ensure that public services work effectively together.

- The Council has set up 'Reshaping the Council' programme board to identify efficiency savings across the organisation in a systematic and considered way.
- Procurement Strategy defines expectations around economic, social and environment benefits which inform service specifications, tenders and contracts.
- Business Continuity Plan developed and tested to ensure that critical services can be maintained and recovered during an emergency situation.
- Council decisions require completion of an impact assessment, which takes account of the seven sustainability principles and legislative requirements of the Well-being and Future Generations (Wales) Act 2015.
- Budget setting of the Capital Programme and MTFS and longer term business planning using forecasting models.
- Programme and project management requires consideration of long term risks, sustainability and value for money.
- Community risk register focuses on long term risks to population. This is shared regionally with Public Services Board.

Principle D

Determining the interventions necessary to optimise the achievement of the intended outcomes

Supporting Principles

Determining interventions

Planning interventions

Optimising achievement of intended outcomes

How we do this

- The Council's decision making process ensures that decision makers receive objective and robust analysis of several options to show how outcomes will be achieved, along with an impact assessment and the risks and opportunities associated with these options to help inform their decisions.
- Public consultation is carried out when making decisions concerning significant service changes to ensure that feedback from citizens and service users inform the decision.
- Assessment of Local Wellbeing informed the Corporate Plan and in turn Service Plans.
- Citizens Panel set up to obtain views on services from a selection of Denbighshire residents.
- Engagement portal and toolkit developed to facilitate communication.

- The Corporate Plan sets out the Council's priorities and plans, following public consultation as part of the County Conversation.
- Quarterly performance reports, analysing trends, and financial reports to Cabinet and Scrutiny Committees and mitigations strategies are implemented to manage any perceived risks.
- Service plans include local as well as national performance indicators.
- Service challenge process involves measuring service performance through comparison of national performance indicators and benchmarking data.
- Risk management applied when working in partnership and collaboratively.
- Budget planning process in place to prepare budgets in accordance with objectives, strategies and the MTFP.

- Budget planning process involves service input and elected Member input to ensure that resource requirements for the services are identified as well as highlighting any shortfall in resources and spending requirements.
- 'Social value' through service planning and commissioning is achieved through the Procurement Strategy and Corporate Procurement Rules. Also, wellbeing statements are linked to service plans and wellbeing impact assessments inform key decisions and changes to services or policies.
- The MTFP shows how the Council's resources will be deployed over the next few years to deliver agreed outcomes and priorities. It sets out the level or resources that will be available and how these are currently allocated between services.

Principle E

Developing the entity's capacity, including the capability of its leadership and the individuals within it

Supporting Principles

Developing the entity's capacity

Developing the capability of the entity's leadership and other individuals

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How we do this

- The Service Challenge process shows how the Council reviews its operations, performance, and use of assets on a regular basis to ensure they continue to be effective. This involves research and benchmarking exercises and review of national and local performance indicators.
- Regular reviews of service delivery, performance and risks through team meetings and quarterly performance reporting.
- Collaborative and partnership working in place both regionally and nationally and monitoring through boards and committee structure to ensure added value is achieved.
- The Council has an alternative service delivery model framework that includes business case, options appraisal etc. This forms part of Financial Regulations.
- The Council has developed a workforce plan to enhance the strategic allocation of resources.
- Organisational development planning is in place to identify future workforce capability and progression.
- Flexible working practices including hot-desking and working from home to make more efficient use of resource.

- The Council's Constitution clearly outlines the roles of elected and appointed leaders to enable shared understanding of roles and objectives. It also specifies the types of decisions that are delegated within its Scheme of Delegation.
- Leadership Strategy is in place to develop leadership and management skills of Senior Management.
- Appraisal system assesses whether leaders' objectives are being met.
- Scrutiny Chairs meeting enables discussion of roles and agendas for scrutiny meetings.
- Induction process for members and employees.
- Development needs are identified through one to one, supervision and appraisal meetings. Also the elected members' development strategy sets out a training plan for members.
- Training is delivered using a variety of methods including e-learning modules which are mandatory for certain subjects e.g. Data Protection, Safeguarding.
- The health and wellbeing of the workforce to support and maintain their physical and mental wellbeing is provided through various HR policies and support, flexible working approach, home working and the Occupational Health Service.

Principle F

Managing risks and performance through robust internal control and strong public financial management

Supporting Principles

Managing risk

Managing performance

Robust internal control

Managing data

Strong public financial management

How we do this

- The Council has a Risk Management Strategy which defines roles and responsibilities for managing risk, confirms that risk management is an integral part of the Council's activities including service planning, option appraisals and decision making.
- Business Continuity arrangements are in place to ensure that critical service can continue to be delivered during an emergency.
- Corporate Governance Committee is responsible for monitoring the adequacy of risk management arrangements within the Council
- Annual assurance provided by Internal Audit Services.

- Members and senior management are provided with regular reports on service performance against key performance indicators and milestones
- Service Challenge Process reviews performance
- Discussions between elected members and officers on the information required to support decision making.
- Council reports include risk assessment and impact assessments to inform decisions.
- Programme and project management approach monitor delivery of priorities and key outcomes.

- Internal Audit Service has identified improvement areas during the year, and action plans agreed with management to address them. The Chief Internal Auditor provides medium assurance overall on the adequacy of the Council's internal control, risk management and governance arrangements.
- The Council takes fraud and corruption very seriously as detailed within the Anti-Fraud and Corruption Strategy, and Whistleblowing Policy.

- The Council has policies and arrangements in place to manage the handling of data. These are the Data Protection Policy, Freedom of Information Policy and Information Security Policy.
- Information sharing protocols are in place when sharing data with partners.
- Information Governance Group responsible for implementing changes in response to the General Data Protection Regulations.
- E-learning module on data protection is mandatory.
- Internal audit and external regulatory review of quality and accuracy of information used for decision making and performance monitoring.

- Financial management supports the delivery of services and transformational change as well as securing good stewardship.
- Monthly finance reports reviewed by Cabinet and available to the public.
- External Audit review and report on the Council's financial statements (including the Annual Governance Statement).
- A programme board is being established to identify future savings and efficiencies to ensure the Council's strong financial position is sustainable.

Principle G

Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Supporting Principles

Implementing good practice in transparency

Implementing good practices in reporting

Assurance and effective accountability

How we do this

- The Council uses clear layout and presentation of its reports in order to present key information to decision-makers.
- Agenda and minutes of Council meetings are publicly available on the Council's internet along with live webcast of the meeting.
- Freedom of Information and publication scheme ensures the public have access to information held by the Council.

- Annual Statement of Accounts gives clear information on the income and expenditure of the Council and demonstrates the Council's stewardship of public money for the year.
- Annual Governance Statement published which shows how we monitor effectiveness of our governance arrangements during the year and the planned improvements for the coming year.
- The Corporate Governance committee review and approve the Annual Statement of Accounts and Annual Governance Statement.
- Internal audit review of services delivered through an Alternative Service Delivery Model confirms that adequate governance arrangements are in place.

- Corporate Governance Committee oversees and reviews the adequacy and effectiveness of the governance arrangements and internal control environment operating within the Council.
- Risk based internal auditing provides ongoing assurance that key risks to the Council achieving its objectives are being managed.
- Service challenge and inspection from regulatory bodies and external compliance reviews. Actions from these reviews are used to improve services delivery.
- Internal Audit self-assessment and externally assessed against the Public Sector Internal Audit Standards to ensure an effective internal audit service
- All agreed actions from Internal Audit reviews are monitored regularly with reports to each Corporate Governance Committee.
- Internal Audit review confirms suitable protocols in place to manage risks associated with alternative service delivery models. Assurance reported to Corporate Governance Committee and relevant Senior Management.
- Partnership Governance Framework in place and reports to Partnership Scrutiny Committee.

Key contributors to developing and maintaining the Governance Framework

Council	<ul style="list-style-type: none">- Approves the Corporate Plan- Endorses the Constitution- Approves the policy and financial frameworks
Cabinet	<ul style="list-style-type: none">- Primary decision making body of the Council- Comprises of the Leader of the Council and Cabinet members who have responsibility for specific portfolios
Corporate Governance Committee	<ul style="list-style-type: none">- Help raise the profile of internal control, risk management and financial reporting issues within the Council, as well as providing a forum for the discussion of issues raised by internal and external auditors
Standards Committee	<ul style="list-style-type: none">- Standards Committee promotes high standards of conduct by elected and co-opted members and monitors the operation of the Members' Code of conduct.
Programme Boards	<ul style="list-style-type: none">- Track efficiencies, highlighting risk and mitigating actions to achievement- Consider the robustness of efficiency planning and forecasting and consider resourcing of planned delivery- Plan communication and engagement activity
Scrutiny Committees	<ul style="list-style-type: none">- Review and scrutinise the decisions and performance of Council, Cabinet, and Committees- Review and scrutinise the decisions and performance of other public bodies including partnerships
Senior Leadership Team	<ul style="list-style-type: none">- Set governance standards- Lead and apply governance standards across portfolios- Feed into the annual self-assessment
Internal Audit	<ul style="list-style-type: none">- Provide an annual independent and objective opinion on the adequacy and effectiveness of internal control, risk management and governance arrangements- Investigates fraud and irregularity

How has the Council addressed the governance improvement actions from 2016/17?

The Annual Governance and Improvement Assessment 2016/17 contained the following improvement actions. Here is how they have been addressed:

Improvement Area	Timescale	Progress as at March 2018
To ensure that there are robust governance arrangements for services provided by alternative service providers, the Head of Internal Audit had planned to review the Citizens Advice Bureau service arrangements in 2016–17. Due to changes in the team’s capacity during the year, this review will now take place in 2017–18.	Chief Internal Auditor	Review of Citizens Advice Denbighshire’s governance arrangements is complete and given a high assurance rating overall. See Internal Audit Progress Report for further details. Complete
The Council has not undergone a review to assess the robustness of its counter-fraud and anti-corruption arrangements.	Chief Internal Auditor	The first phase of our review of Managing the risk of Fraud against the CIPFA Code of Practice is complete. See Internal Audit Progress Report for details. Phase 2 of the Managing the Risk of Fraud review is in progress. On course to meet March 2018 deadline.
The WAO report ‘ <i>Savings Planning – Denbighshire County Council</i> ’ identified two proposals for improvement to strengthen financial arrangements: <ul style="list-style-type: none"> • Develop an income generation/charging policy Formally risk rate savings according to achievability and identify sustainable mitigating actions for those classified as high risk.	Head of Finance	Both proposals for improvement have been implemented: <ul style="list-style-type: none"> • Income policy was approved by Cabinet and forms part of the budget process; • Risk rating of savings has been incorporated into the budget process for 2018/19. Complete

<p>The WAO report <i>'Good Governance when determining significant service changes - Denbighshire County Council'</i> identified one improvement:</p> <p>The Council's governance arrangements could be strengthened by consistent, timely monitoring of the impact of each significant service change.</p>	<p>Head of Business Improvement & Modernisation</p>	<p>There are a range of actions planned:</p> <ul style="list-style-type: none"> • Version 2 of the Well-Being Impact Assessment contains strengthened analysis of Equality Impacts. This has not been published as yet. • Scrutiny Committees will be updated with the Actions agreed at Service Challenges. <p>New programme Boards will play an active role in monitoring the impact of changes made to services as part of the Corporate Plan.</p>
<p>The ICO recommended that the Council should develop a formal policy on staff taking personal data relating to their clients out of the office.</p>	<p>Business Information Team Manager</p>	<p>The Personal Data Policy has been drafted and is currently being consulted on with services through the Information Governance Group.</p> <p>The policy is awaiting formal approval by Joint Trade Union Committee.</p> <p>In the meantime the draft policy will be placed on the Council's Intranet and commence awareness raising thereafter.</p>

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Significant governance issues

There are no significant governance issues to report this year.

Any other less significant issues that we have identified in our self-assessment above have been included in the Governance Improvement Action Plan that the Corporate Governance Committee monitors. This plan also includes any issues raised in last year's action plan that have not yet been fully addressed.

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

Signed: (Leader)2018

Signed: (Chief Executive)2018

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Appendix A - Governance Improvement Action Plan 2017/18

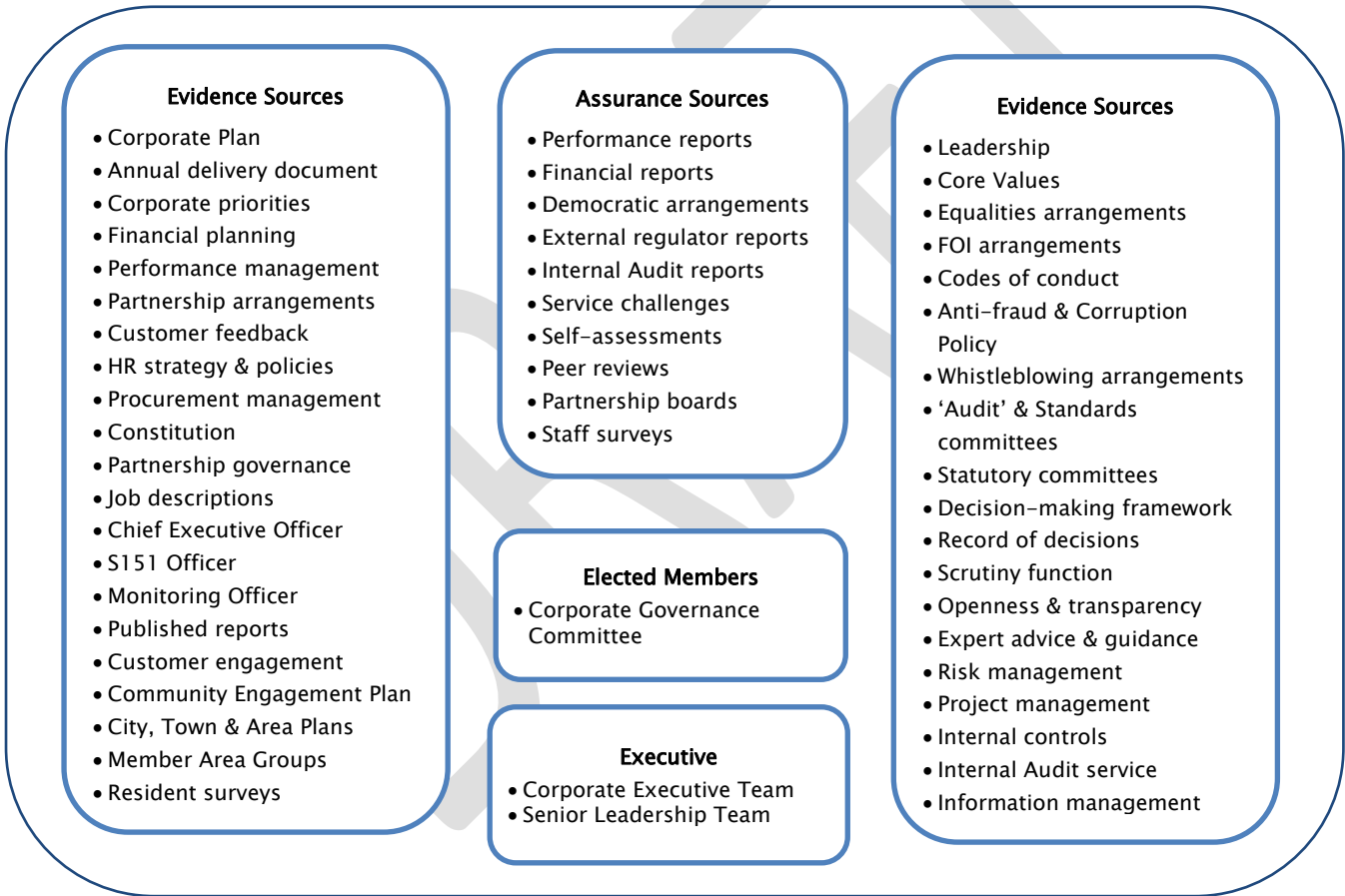
Improvement Area	Action	Responsibility	Timescale
Further to the action completed in last year's improvement plan in response to the WAO report <i>'Good Governance when determining significant service changes - Denbighshire County Council'</i> , the Council considers further improvement is possible to ensure consistent, timely monitoring of the impact of each significant service change.	Chairs of decision making committees including Cabinet be reminded to ensure that debates include consideration of impact assessments. Pre-decision scrutiny to include consideration of the nature and frequency of future impact monitoring where appropriate.	Head of Business Improvement & Modernisation and Head of Legal, HR & Democratic Services	31 March 2019
Risks associated with significant service changes need to be better reflected within the decision reports so that the Council's decision is informed properly. Any notable adverse impacts identified within the impact assessment should be reflected within the risk assessment.	The guidance notes contained within the Report Templates will be reviewed to emphasise the need to identify and clearly explain within the body of the report any associated risk and impacts.	Strategic Planning Team Manager and Head of Legal, HR and Democratic Services	31 March 2019
Promote officer awareness of the code of conduct including declaration of interests and whistleblowing policy	An e-learning training module will be rolled out to new staff initially and then to all staff.	Strategic HR Manager	31 March 2019
Budget gap identified in the MTFP and a new programme board is being established to identifying savings. The Council needs to capture how savings will be achieved within the required timeframe to address the budget gap.	Board established, terms of reference agreed and process for 2019/20 begun.	Head of Finance	28 February 2019

Improvement Area	Action	Responsibility	Timescale
Transition relating to changes within the Senior Leadership Team to minimise impact to service delivery.	Processes in place to manage changes at senior level to ensure new officers fully deliver their roles and responsibilities effectively.	SLT & HR	31 December 2018
Increased reliance on partners to work with the Councils to deliver key services requires robust arrangements for overseeing and monitoring to ensure that they are effective.	Review Partnership Governance Manual and SLT to be made aware so that partnerships apply the requirements.	Strategic Planning Team Manager & SLT	31 March 2019
Increasing number of core services are being delivered through large and complex contracts require effective arrangements for contract management.	Internal Audit review of Contract Management in 2018/19.	Chief Internal Auditor	30 June 2019
Demonstrate that proposed benefits are achieved from major programmes and projects.	Internal Audit review of programme and project management benefit realisation in 2018/19.	Chief Internal Auditor	31 March 2019
Compliance with General Data Protection Regulations from May 2018 will require significant resource from across the Council.	Information Governance Group has developed an action plan and reliance on services to assist with implementing the necessary actions to comply with the new regulations.	Head of Business Improvement & Modernisation	31 March 2019

Appendix B - Summary of our governance framework

Denbighshire County Council Corporate Governance Framework

- Principles of Good Governance**
- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
 - B. Ensuring openness and comprehensive stakeholder engagement
 - C. Defining outcomes in terms of sustainable economic, social and environmental benefits
 - D. Determining the interventions necessary to optimise the achievement of the intended outcomes
 - E. Developing the Council's capacity, including the capability of its leadership and employees



'Annual Governance & Improvement Assessment' signed by Leader & CEO

Governance Improvement Action Plan monitored by Corporate Governance Committee



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Cynllun Archwilio 2018 – Cyngor Sir Ddinbych

Blwyddyn archwilio: 2017-18

Dyddiad cyhoeddi: Mawrth 2018

Cyfeirnod y ddogfen: 478A2018-19

Paratowyd y ddogfen hon i'w defnyddio'n fewnol gan Gyngor Sir Ddinbych yn rhan o'r gwaith a gyflawnir yn unol â swyddogaethau statudol.

Nid oes unrhyw gyfrifoldeb ar yr Archwilydd Cyffredinol, staff Swyddfa Archwilio Cymru na, lle y bo'n gymwys, yr archwilydd penodedig mewn perthynas ag unrhyw aelod, cyfarwyddwr, swyddog na chyflogai arall yn unigol, nac i unrhyw drydydd parti.

Os gwneir cais am wybodaeth y gallai'r ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer a ddisgwylir gan awdurdodau cyhoeddus wrth ymdrin â cheisiadau, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru, Swyddfa Archwilio Cymru a, lle y bo'n gymwys, yr archwilydd penodedig yn drydydd parti perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon i Swyddfa Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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

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

Lluniwyd y ddogfen hon gan Swyddfa Archwilio Cymru.

Cynnwys

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Cynllun Archwilio 2018

Crynodeb

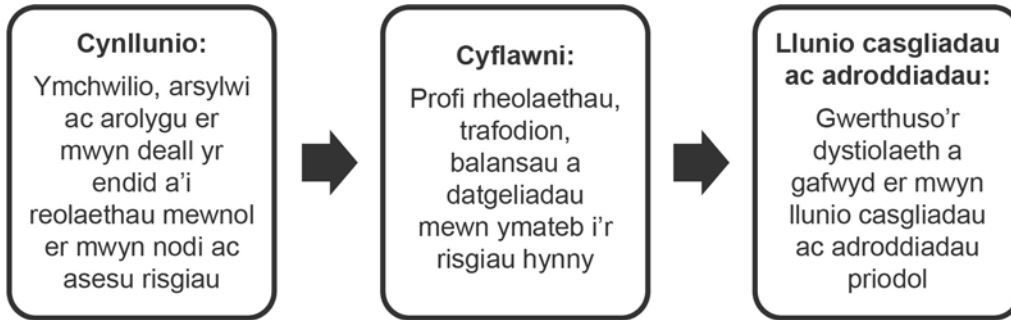
- 1 Fel eich archwilydd allanol, fy amcan yw cynnal archwiliad sy'n cyflawni fy nyletswyddau statudol fel Archwilydd Cyffredinol a'm rhwymedigaethau o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004, Mesur Llywodraeth Leol (Cymru) 2009 (y Mesur), Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015, Deddf Llywodraeth Leol 1999, a'r Cod Ymarfer Archwilio, sef:
 - edrych yn fanwl ar eich datganiadau ariannol ac ardystio a un a ydynt yn 'gywir a theg' ai peidio;
 - asesu a ydych wedi gwneud trefniadau priodol i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd o ran y defnydd o adnoddau;
 - archwilio ac asesu a ydych wedi cyflawni'r dyletswyddau ac wedi bodloni gofynion y Mesur; a
 - chynnal astudiaethau i'm galluogi i wneud argymhellion ar gyfer gwella darbodusrwydd, effeithlonrwydd ac effeithiolrwydd neu ar gyfer gwella trefniadau rheoli ariannol neu drefniadau rheoli eraill.
- 2 Diben y cynllun hwn yw nodi'r gwaith y bwriadaf ymgymryd ag ef, pryd yr ymgymerer ag ef, faint y bydd yn ei gostio a phwy fydd yn ymgymryd ag ef.
- 3 Ni orfodwyd unrhyw gyfyngiadau arnaf wrth gynllunio cwmpas yr archwiliad hwn.
- 4 Nodir fy nghyfrifoldebau, ynghyd â chyfrifoldebau'r rheolwyr a'r rheini sy'n gyfrifol am lywodraethu, yn [Atodiad 1](#).

Archwilio cyfrifon

- 5 Fy nghyfrifoldeb i yw cyhoeddi tystysgrif ac adroddiad ar y datganiadau ariannol sy'n cynnwys barn ar eu 'cywirdeb a'u tegwch'. Mae hyn yn rhoi sicrwydd bod y cyfrifon:
 - yn rhydd o gamddatganiadau perthnasol pa un a gawsant eu hachosi drwy dwyll neu wall;
 - yn cydymffurfio â'r gofynion statudol a gofynion cymwys eraill; ac
 - yn cydymffurfio â'r holl ofynion perthnasol ar gyfer cyflwyno a datgelu o ran cyfrifyddu.
- 6 Rwyf hefyd yn ystyried a yw Cyngor Sir Dinbych (y Cyngor) wedi gwneud trefniadau priodol i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd wrth ddefnyddio adnoddau, ac yn adrodd ar sail eithriadau os nad yw'r Datganiad Llywodraethu Blyneddol yn cydymffurfio â'r gofynion.
- 7 Nodir fy nghyfrifoldebau yn llawn yn [Atodiad 1](#).
- 8 Mae'r gwaith archwilio a wneir gennyf er mwyn cyflawni fy nghyfrifoldebau yn ymateb i'm hasesiad o risgiau. Mae'r ddealltwriaeth hon yn galluogi i mi ddatblygu dull archwilio sy'n canolbwyntio ar fynd i'r afael â risgiau penodol gan roi sicrwydd ar yr un pryd ynglŷn â'r datganiadau ariannol yn eu cyfanrwydd. Mae tri cham i'm dull archwilio fel y nodir yn [Nangosyn 1](#).

Dangosyn 1: fy null archwilio

Mae fy null archwilio yn cynnwys tri cham allweddol: cynllunio a gweithredu ac, yn olaf, llunio casgliadau ac adroddiad



- 9 Nodir y risgiau o gamddatganiadau perthnasol yr ystyriaf eu bod yn sylweddol ac y mae angen rhoi ystyriaeth archwilio arbennig iddynt o ganlyniad i hynny yn **Nangosyn 2**, ynghyd â'r gwaith y bwriadaf ei gyflawni i ymdrin â hwy.

Dangosyn 2: risgiau archwilio ariannol

Mae'r tabl hwn yn crynhoi'r prif risgiau archwilio ariannol a nodwyd yng ngham cynllunio'r archwiliad

Risg archwilio ariannol	Ymateb archwilio arfaethedig
Ceir risg y bydd rheolwyr yn diystyru rheolaethau ym mhob endid ar hyn o bryd. Am nad oes modd rhagweld sut y gallai rheolaethau gael eu diystyru yn y fath fodd, ystyrir ei bod yn risg sylweddol [ISA 240.31-33].	Bydd fy nhîm archwilio yn: <ul style="list-style-type: none">• profi priodoldeb cofnodion mewn dyddlyfrau ac addasiadau eraill a wnaed wrth baratoi'r datganiadau ariannol;• adolygu amcangyfrifon cyfrifyddu i ganfod unrhyw duedd; a• yn gwerthuso'r sail resymegol ar gyfer unrhyw drafodion sylweddol nad ydynt yn rhan o fusnes arferol.
Yn 2017-18, mae'r Cyngor wedi ail-brisio elfennau o'i bortffolio asedau yn unol â'r rhaglen ail-brisio dreigl.	Byddwn yn dylunio profion archwilio er mwyn sicrhau bod yr ymarfer ail-brisio wedi'i gynnal mewn modd priodol, ac y rhoddwyd cyfrif cywir am yr ailbrisiadau gofynnol yn natganiadau ariannol 2017-18.

Risg archwilio ariannol	Ymateb archwilio arfaethedig
Mae gan y Cyngor nifer o brosiectau cyfalaf sydd i fod i gael eu cwblhau ar wahanol adegau o'r flwyddyn, ac mae risg bosib y bydd y gwariant cyfalaf wedi'i ddsbarthu'n anghywir fel gwariant gweithredol neu anweithredol (asedau sy'n cael eu hadeiladu).	Byddwn yn adolygu'r prosiectau cyfalaf a gwblhawyd tua diwedd y flwyddyn ac yn cadarnhau eu bod wedi'u dosbarthu'n gywir ar y datganiadau ariannol.
Wrth baratoi'r Datganiad Cyfrifon, bydd nifer o ffigurau'n cael eu hamcangyfrif wrth gyfrifo, fel darpariaethau ar gyfer atebolrwydd y Cyngor.	Byddwn yn adolygu: <ul style="list-style-type: none"> sail amcangyfrifon cyfrifyddu o bwys ar gyfer 2017-18; ac yn sicrhau bod gofynion cyfrifyddu a datgelu priodol yn cael eu cynnwys ar y datganiadau ariannol.
Rydym wedi nodi sawl datgeliad o bwys. Mae'r rhain yn cynnwys datgelu Partïon Cysylltiedig a Thaliadau Uwch Swyddogion.	Byddwn yn: <ul style="list-style-type: none"> adolygu'r holl nodiadau a datgeliadau sydd yn sylweddol oherwydd eu natur; ac yn profi'r datgeliadau hyn er mwyn sicrhau eu bod yn gyson â thystiolaeth ategol a'u bod yn unol â'r Cod.

- 10 Paratwir y datganiadau ariannol yn unol â Chod Ymarfer CIPFA/LASAAC ar gyfer Cadw Cyfrifon Llywodraeth Leol (y Cod). Deallwn fod Cod 2017-18 yn cynnwys mân newidiadau. Fodd bynnag, gan fod gofyniad ar y gorwel i Lywodraethau Lleol gau eu cyfrifon ynghynt, bydd y Cyngor yn parhau i ddiwygio'r broses o baratoi cyfrifon yn barod ar gyfer dyddiadau cau cynharach yn y dyfodol.
- 11 Bydd fy nhîm archwilio yn parhau i weithio gyda'r Cyngor a'i staff ac yn eu cefnogi i gytuno ar y dull mwyaf priodol o gyflwyno'r datganiadau ariannol. Byddant hefyd yn cytuno ar welliannau i'r fethodoleg a'r papurau gwaith sy'n cefnogi'r datganiadau ariannol, lle bo angen.
- 12 Nid wyf yn ceisio cael sicrwydd llwyr ar gywirdeb a thegwch y datganiadau ariannol a'r nodiadau cysylltiedig, ond mabwysiadaf gysyniad o berthnasedd. Fy nod yw nodi camddatganiadau perthnasol, hynny yw, y rheini a allai gamarwain y sawl sy'n darllen y cyfrifon. Caiff y lefelau a ddefnyddir gennyf i farnu a yw'r camddatganiadau hynny'n berthnasol yn cael eu hadrodd wrth y Pwyllgor Archwilio a Llywodraethu cyn cwblhau'r archwiliad.
- 13 I ddibenion adrodd, byddaf yn ymdrin ag unrhyw gamddatganiadau sydd islaw lefel 'ddibwys' (5% o berthnasedd neu £100,000, pa un bynnag sydd isaf) fel materion nad oes angen i'r rhai sy'n gyfrifol am lywodraethu eu hystyried ac felly ni fyddaf yn cyflwyno adroddiad arnynt.

- 14 Mae fy ffioedd yn seiliedig ar y tybiaethau canlynol:
- mae swyddogion wedi cynnal adolygiad cadarn o sicrwydd ansawdd drafft y datganiadau ariannol;
 - defnyddir esboniadau priodol yn y datganiadau ariannol drafft i gefnogi symudiadau mewn balansau, trafodion a nodiadau datgelu rhwng y naill flwyddyn a'r nesaf;
 - bod y papurau gwaith a'r wybodaeth arall a ddarperir i gefnogi'r datganiadau ariannol yn amserol, yn bodloni'r ansawdd a ddisgwylir ac wedi'u hadolygu i ddibenion sicrhau ansawdd;
 - bod safleoedd a chyfleusterau priodol yn cael eu darparu i alluogi fy nhîm archwilio i gyflawni'r archwiliad yn effeithlon;
 - y bydd yr holl swyddogion priodol ar gael yn ystod yr archwiliad;
 - bod yr holl reolaethau a gwiriadau angenrheidiol ar waith i alluogi'r Swyddog Ariannol Cyfrifol i roi'r holl sicrwydd sydd ei angen arnaf yn y Llythyr Sylwadau a anfonir ataf; a
 - bod rhaglen waith arfaethedig y gwasanaeth Archwilio Mewnol wedi'i chwblhau a bod y rheolwyr wedi ymateb i faterion a allai fod wedi effeithio ar y datganiadau ariannol.
- 15 Yn ogystal â'm cyfrifoldebau o ran archwilio datganiadau ariannol statudol Cyngor Sir Ddinbych, a nodwyd uchod, y mae hefyd yn ofynnol i mi ardystio datganiad a gyflwynir i Lywodraeth Cymru sy'n rhoi gwybodaeth am Gyngor Sir Ddinbych er mwyn cefnogi'r gwaith o baratoi'r Cyfrifon Llywodraeth Gyfan.

Swyddogaethau archwilio statudol

- 16 Yn ychwanegol at yr archwiliad o'r cyfrifon, y mae cyfrifoldeb statudol arnaf i dderbyn cwestiynau neu wrthwynebiadau i'r cyfrifon gan etholwyr lleol. Nodir y cyfrifoldebau hyn yn Neddf Archwilio Cyhoeddus (Cymru) 2004:
- Adran 30 Edrych ar ddogfennau a chwestiynau mewn archwiliad; ac
 - Adran 31 Yr hawl i wneud gwrthwynebiad mewn archwiliad.
- 17 Codir ffioedd archwilio am waith a gyflawnir wrth ymdrin â chwestiynau a gwrthwynebiadau gan etholwyr. Gan y bydd y gwaith archwilio yn ddibynnol ar nifer a natur unrhyw gwestiynau a gwrthwynebiadau, ni ellir rhoi amcangyfrif o'r ffi archwilio ar gyfer y gwaith hwn.
- 18 Os caf gwestiynau neu wrthwynebiadau, byddaf yn trafod y ffioedd archwilio posibl ar y pryd.

Gwaith archwilio ariannol arall

- 19 Yr wyf hefyd yn gyfrifol am gynnal archwiliad annibynnol o Gyd-bwyllgor yr Ardal o Harddwch Naturiol Eithriadol (AHNE). Ni chefais hyd i unrhyw risgiau penodol yn gysylltiedig â'r Cyd-bwyllgor. Nodir fy ffioedd archwilio annibynnol am y gwaith hwn yn [Nangosyn 5](#).

Archwilio perfformiad

- 20 Mae angen i mi gydbwysu fy nyletswyddau statudol presennol, newydd ac arfaethedig â'r angen i barhau i gynnal archwiliadau ac asesiadau ystyrion a chymesur sy'n seiliedig ar risg. Wrth gyflawni fy nghyfrifoldebau byddaf yn parhau i geisio taro'r cydbwysedd mwyaf priodol ac ychwanegu gwerth drwy:
- roi sicrwydd o ran y ffordd y caiff arian cyhoeddus ac asedau eu llywodraethu a'u gwarchod;
 - rhoi cipolwg defnyddiol o'r graddau y defnyddir adnoddau yn ddoeth i ddiwallu anghenion pobl; a
 - nodi a hyrwyddo ffyrdd y gellir gwella'r broses o ddarparu gwasanaethau cyhoeddus.
- 21 Gan ei bod hi'n debygol y bydd y Bil Llywodraeth Leol Cymru arfaethedig yn cynnig na ddylai Mesur Llywodraeth Leol (Cymru) 2009 fod yn berthnasol i gynghorau mwyach, byddaf yn canolbwyntio llai wrth fy ngwaith ar y broses o gynllunio gwelliannau.
- 22 Yn y blynyddoedd diwethaf, yr wyf wedi dibynnu ar fy ngwaith o dan y Mesur er mwyn helpu i gyflawni fy nyletswydd o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004, i'm bodloni fy hun fod cynghorau wedi gwneud trefniadau priodol i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd (gwerth am arian) wrth ddefnyddio adnoddau. Gan na fyddaf yn gallu dibynnu ar fy ngwaith o dan y Mesur yn y dyfodol, yn 2018-19 ac yn y blynyddoedd ar ôl hynny, bydd ffocws fy rhaglenni archwilio perfformiad lleol wedi'i alinio'n gliriach â'm dyletswydd i gyflawni Deddf Archwilio Cyhoeddus (Cymru) 2004.
- 23 Yn 2017-18, cyflawnais fy ngwaith cyntaf o dan Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015, Sylwebaeth Blwyddyn Un. Nod y gwaith hwn oedd canfod sut mae cyrff cyhoeddus yn dechrau ymateb i'r Ddeddf a rhannu arferion sy'n dod i'r amlwg. Bydd fy rhaglen ar gyfer 2018-19 yn cynnwys yr archwiliadau annibynnol cyntaf sydd i'w cyflawni o dan y Ddeddf. Drwy'r archwiliadau hyn, cynhelir asesiad o'r graddau yr ydych yn cymhwyso'r egwyddor datblygu cynaliadwy wrth gymryd camau i gyflawni eich amcanion llesiant.
- 24 Mae Swyddfa Archwilio Cymru hefyd yn cynnal rhaglen o astudiaethau llywodraeth leol. Caiff y gwaith hwn ei gynnwys yn amcangyfrifon Swyddfa Archwilio Cymru ar gyfer cyllid o Gronfa Gyfunol Cymru yn hytrach na ffioedd lleol. Mae **Dangosyn 3** yn crynhoi sefyllfa bresennol y rhaglen gyfredol o astudiaethau. Mae'r astudiaethau hyn yn arwain yn bennaf at adroddiad cenedlaethol a ategir gan allbynnau dysgu ar y cyd ac arfer da yn hytrach nag adroddiadau lleol. Caiff canfyddiadau lleol, lle bo hynny'n berthnasol, eu cynnwys mewn gwaith asesu gwelliant a'u cofnodi mewn adroddiadau gwella blynyddol yn dibynnu ar amseriad a ffocws y casgliadau.
- 25 Yn ystod gwanwyn 2018, byddaf hefyd yn ymgynghori ar fy mlaenraglen o astudiaethau ar draws yr holl sectorau, a byddwn yn croesawu sylwadau ynghylch y meysydd y dylwn fod yn canolbwyntio arnynt mewn adolygiadau cenedlaethol ar ôl lansio'r ymgynghoriad.

Dangosyn 3: astudiaethau llywodraeth leol

Yn 2018, cyhoeddais dri adroddiad cenedlaethol yn gysylltiedig â llywodraeth leol, a byddaf yn cyflawni gwaith maes ar gyfer tri adroddiad pellach yn nhymor yr haf a hydref 2018

Astudiaeth	Statws
Astudiaethau 2016-17	
Sut mae llywodraeth leol yn rheoli'r galw	Cyhoeddwyd ar 9 Ionawr 2018
Comisiynu strategol	Cyhoeddi ym mis Mawrth 2018
Gwella llesiant drwy addasu tai	Cyhoeddwyd 22 Chwefror 2018
Astudiaethau 2017-18	
Gwasanaethau i gymunedau gwledig	Gwaith Maes – Cyhoeddi haf / hydref 2018
Defnydd o ddata	Gwaith Maes – Cyhoeddi haf / hydref 2018
Cronfa Gofal Integredig	Gwaith Maes Chwefror – Cyhoeddi hydref 2018

26 Gan ystyried yr holl ffactorau hyn, bydd fy rhaglen waith ar gyfer 2018-19 yn cynnwys:

Dangosyn 4: rhaglen archwilio perfformiad

Bydd fy rhaglen archwilio perfformiad ar gyfer 2018 yn cynnwys prosiectau lleol ac astudiaethau cenedlaethol

Rhaglen archwilio perfformiad	Disgrifiad byr
Gwaith archwilio ac asesu gwelliant, gan gynnwys archwiliad o'r trefniadau ar gyfer cynllunio ac adrodd ar welliannau.	Archwiliad o gyflawni dyletswydd i gyhoeddi cynllun gwella, ac i gyhoeddi asesiad o berfformiad.
Archwiliadau Annibynnol Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 (Deddf LICD)	Edrych ar y graddau y mae'r Cyngor wedi gweithredu'n unol â'r egwyddor datblygu cynaliadwy wrth gymryd camau i gyflawni un neu fwy o'i amcanion llesiant. Trafodir a chytunir ar hyn â'r Cyngor yn fuan yn 2018-19.
Sicrwydd ac Asesu Risg	Gwaith parhaus er mwyn canfod lefel y sicrwydd archwilio ac/neu a fydd angen cyflawni gwaith archwilio pellach yn y dyfodol yn gysylltiedig â'r risg na fydd y Cyngor yn gwneud trefniadau priodol i sicrhau gwerth am arian wrth ddefnyddio adnoddau.
Gwasanaethau Hamdden	Adolygiad o'r trefniadau y mae'r Cyngor wedi'u gwneud i gyflenwi gwasanaethau hamdden, gan adeiladu ar yr astudiaeth a gyflawnwyd yn flaenorol gan yr Archwilydd Cyffredinol yn rhan o'r astudiaethau o dan y thema 'cyflawni â llai'.

Rhaglen archwilio perfformiad	Disgrifiad byr
Trefniadau Diogelu Corfforaethol	Adolygiad lefel uchel o effeithiolrwydd trefniadau diogelu corfforaethol sy'n adeiladu ar yr astudiaeth a gyflawnwyd yn flaenorol gan yr Archwilydd Cyffredinol yn y maes hwn.
Astudiaethau Llywodraeth Leol 2018-19	Ariennir gan Lywodraeth Cymru
Gweithredu Deddf y Gwasanaethau Cymdeithasol a Llesiant	Mae Deddf y Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014 yn canolbwyntio ar ddiwygio a symleiddio'r gyfraith yn gysylltiedig â'r gwasanaethau cymdeithasol. Cyflwynodd y Ddeddf ddyletswyddau newydd i awdurdodau lleol, byrddau iechyd lleol a chyrrff cyhoeddus eraill. Mae'n cynnwys oedolion, plant a'u gofalwyr, a daeth i rym ar 6 Ebrill 2016. Bydd yr astudiaeth yn adolygu cynnydd gan awdurdodau wrth gyflawni eu dyletswyddau newydd o dan y Ddeddf, ac o gymorth i ganfod cyfleoedd i wella'r trefniadau rheoli a chyflenwi cyfredol. Ceir mwy o wybodaeth yn ein hadroddiad galwad am dystiolaeth a gyhoeddwyd ym mis Awst 2017.
Gweithredu'r Ddeddf Trais yn erbyn Menywod, Cam-drin Domestig a Thrais Rhywiol (Cymru) 2015	Nod y Ddeddf Trais yn erbyn Menywod, Cam-drin Domestig a Thrais Rhywiol (Cymru) 2015 yw gwella ymateb y Sector Cyhoeddus i drais yn erbyn menywod, cam-drin domestig a thrais rhywiol; rhoi ffocws strategol ar y materion hyn; a sicrhau ystyriaeth gyson o'r mecanweithiau ataliol, amddiffynnol a chefnogol wrth gyflenwi gwasanaethau. Bydd ein hadolygiad yn canolbwyntio ar effeithiolrwydd y trefniadau i wella cymorth i bobl yr effeithir arnynt gan gamdriniaeth a thrais o'r math hwn. Ceir mwy o wybodaeth yn ein hadroddiad galwad am dystiolaeth a gyhoeddwyd ym mis Awst 2017.

Rhaglen archwilio perfformiad	Disgrifiad byr
Gwerth am Arian Gwasanaethau Cynllunio	Enillodd Deddf Cynllunio (Cymru) 2015 (y Ddeddf) Gydsyniad Brenhinol ar 6 Gorffennaf 2015. Mae'r Ddeddf yn nodi cyfres o newidiadau deddfwriaethol i ddiwygio'r system gynllunio yng Nghymru, er mwyn sicrhau ei bod yn system deg, yn gydnherth ac yn galluogi datblygiad. Bydd gwasanaeth cynllunio effeithiol yn cael y prif sylw wrth siapio cymeriad, datblygiad a ffyniant awdurdod lleol neu barc cenedlaethol. O ystyried gofynion y Ddeddf, mae'n bwysig i awdurdodau cynllunio sicrhau bod gwasanaethau'n addas i'r diben er mwyn sicrhau eu bod yn cyflawni eu cyfrifoldebau statudol ond hefyd yn cefnogi cyflawni blaenoriaethau corfforaethol, rhanbarthol a chenedlaethol. Bydd ein hadolygiad yn ystyried effeithiolrwydd ac effaith gwasanaethau cynllunio ar gymunedau lleol yng Nghymru. Ceir mwy o wybodaeth yn ein hadroddiad galwad am dystiolaeth a gyhoeddwyd ym mis Awst 2017.

- 27 Mae'r prosiectau archwilio perfformiad a gynhwyswyd yng Nghynllun Archwilio'r llynedd, sydd naill ai'n dal ar y gweill neu y'u disodlwyd gan brosiectau eraill a gytunwyd â chi, wedi'u nodi yn [Atodiad 2](#).

Ardystio hawliadau a ffurflenni grant

- 28 Gofynnwyd i mi gyflawni gwaith ardystio ar hawliadau a ffurflenni grant Cyngor Sir Ddinbych.
- 29 Disgwylir i Lywodraeth Cymru symleiddio ei threfniadau sicrwydd drwy weithredu 'Rhestr Gryno o Grantiau Ardystiedig Llywodraeth Cymru' ym mhob awdurdod unedol. Gwneir hynny yn dilyn cynlluniau peilot llwyddiannus mewn pedwar awdurdod y llynedd. Byddwn yn darparu gwybodaeth bellach yn hwyrach eleni i esbonio'r modd y cyflawnir y gwaith hwn.
- 30 Nodir fy ffi archwilio ar gyfer y gwaith hwn yn [Nangosyn 5](#).

Y ffi, y tîm archwilio a'r amserlen

Y Ffi

- 31 Nodir amcangyfrif o'ch ffi ar gyfer 2018 yn **Nangosyn 5**.
- 32 Yn unol â'n Cynllun Ffioedd cymeradwy ar gyfer 2018-19, mae fy nghyfraddau ffi wedi cynyddu rhywfaint (llai nag 1%), ac rydym wedi ceisio gostwng diwrnodiau archwilio a newid y gymysgedd o sgiliau i liniaru hyn.

Dangosyn 5: Y Ffi Archwilio

Maes archwilio	Y Ffi Arfaethedig (£) ¹	Ffi Wirioneddol y Llynedd (£)
Archwilio cyfrifon ²	178,234	178,234
Gwaith archwilio perfformiad: ³	97,710	97,710
Gwaith ardystio grantiau ⁴	60,000	67,451
Gwaith archwilio ariannol arall ⁵	1,134	1,134
Cyfanswm y ffi	337,078	344,529

Nodiadau:

¹ Nid yw'r ffioedd a ddangosir yn y ddogfen hon yn cynnwys TAW, oherwydd ni chaiff TAW ei chodi arnoch mwyach.

² Yn daladwy rhwng mis Tachwedd 2017 a mis Hydref 2018.

³ Yn daladwy rhwng mis Ebrill 2018 a mis Mawrth 2019.

⁴ Yn daladwy wrth i'r gwaith gael ei wneud. Sylwch fod a wnelo ein ffi wirioneddol am y flwyddyn ddiwethaf â thaliadau am waith grantiau hyd yma. Y mae un hawliad grant yn dal heb ei ardystio, ac rydym yn bwriadu cwblhau hwnnw'n fuan. Amcangyfrif felly yw'r ffigur a ddatgelwyd (£67,451).

⁵ Cydbwyllgor Ardal o Harddwch Naturiol Eithriadol (AHNE).

- 33 Bydd y broses gynllunio yn un barhaus, ac efallai y bydd angen newid fy rhaglen o waith archwilio ac, felly, y ffi os bydd unrhyw risgiau newydd allweddol yn codi. Ni fyddaf yn gwneud unrhyw newidiadau heb eu trafod â'r Cyngor yn gyntaf.
- 34 Ceir mwy o wybodaeth am fy [ngraddfeydd ffioedd a'r broses o bennu ffioedd](#) ar wefan Swyddfa Archwilio Cymru.

Tîm archwilio

- 35 Ceir crynodeb o brif aelodau fy nhîm, ynghyd â'u manylion cyswllt, yn **Nangosyn 6**.

Dangosyn 6: fy nhîm

Mae'r tabl hwn yn cynnwys manylion cyswllt fy nhîm archwilio

Enw	Rôl	Rhif cyswllt	Cyfeiriad e-bost
Anthony Veale	Cyfarwyddwr Ymgysylltu ac Arweinydd Ymgysylltu – Archwilio Ariannol	02920 320585	anthony.veale@archwilio.cymru
Michelle Phoenix	Rheolwr Archwilio Ariannol	07966 073281	michelle.phoenix@archwilio.cymru
Gareth Evans	Arweinydd Tîm yr Archwiliad Ariannol	02920 320500	gareth.evans@archwilio.cymru
Jeremy Evans	Rheolwr Archwilio Perfformiad	07825 052861	jeremy.evans@archwilio.cymru
Gwilym Bury	Arweinydd Archwilio Perfformiad	07813 564432	gwilym.bury@archwilio.cymru

- 36 Ac eithrio un aelod o staff, gallaf gadarnhau bod holl aelodau fy nhîm yn annibynnol ar Gyngor Sir Ddinbych ac nad yw eich swyddogion na minnau'n ymwybodol o unrhyw wrthdaro buddiannau posibl y mae angen i mi dynnu eich sylw atynt.
- 37 O ran yr eithriad uchod, rydym wedi cynnal adolygiad o hyn a chasglu nad oes unrhyw gyfyngiadau sydd yn atal yr aelod o staff rhag gweithio ar yr archwiliad. Serch hynny, mae'r tîm archwilio wedi cymryd camau ychwanegol i ddiogelu ein hannibyniaeth a'n gwrthrychedd drwy sicrhau adolygiad ychwanegol o unrhyw waith a gyflawnir gan ein haelod staff ar yr archwiliad cyflogres.

Amserlen

- 38 Byddaf yn cyflwyno adroddiadau, neu allbynnau eraill y cytunwyd arnynt, i Gyngor Sir Ddinbych, sy'n ymdrin â'r meysydd gwaith a nodir yn y ddogfen hon. Nodir fy ngherrig milltir allweddol yn **Nangosyn 7**.

Dangosyn 7: amserlen

Dyma dabl o'm hamserlen arfaethedig ar gyfer cwblhau ac adrodd ar fy ngwaith archwilio o fewn yr awdurdod

Allbwn arfaethedig	Gwaith a wneir	Llunio'r adroddiad terfynol
Cynllun Archwilio 2018	Ionawr 2018	Mawrth 2018
Gwaith cyfrifon ariannol: <ul style="list-style-type: none">Adroddiad ar yr Archwiliad o Ddatganiadau AriannolBarn ar y Datganiadau AriannolMemorandwm Cyfrifon Ariannol	Chwefror – Medi 2018	Medi 2018 Medi 2018 Hydref 2018
Gwaith perfformiad: <ul style="list-style-type: none">Archwiliad o'r Cynllun GwellaArchwiliad Asesu PerfformiadSicrwydd ac Asesu RisgArchwiliad Annibynnol ar gyfer Deddf LICDGwasanaethau hamddenTrefniadau Diogelu Corfforaethol	Ebrill 2018 Tachwedd 2018 Tachwedd 2018 - Chwefror 2019 Ebrill 2018 - Chwefror 2019 Ebrill 2018 - Chwefror 2019 Ebrill 2018 - Chwefror 2019	Mai 2018 Rhagfyr 2018 Mawrth 2019 Mawrth 2019 Mawrth 2019 Mawrth 2019
Adroddiad Gwella Blynnyddol	Ebrill 2018 - Mai 2018	Mehefin 2019
Cynllun Archwilio 2019	Rhagfyr 2018	Mawrth 2019

* Yn amodol ar gymeradwyaeth amserol Cyngor Sir Ddinbych ar gyfer y canfyddiadau drafft.

Datblygiadau yn y dyfodol i'm gwaith archwilio

- 39 Mae manylion am ddatblygiadau eraill yn y dyfodol, gan gynnwys newidiadau i Safonau Adrodd Ariannol Rhyngwladol allweddol a seminarau Cyfnewidfa Arfer Da Swyddfa Archwilio Cymru, ar gael yn [Atodiad 3](#).

- 40 Nod rhaglen Cyfnewidfa Arfer Da Swyddfa Archwilio Cymru yw helpu i wella gwasanaethau cyhoeddus ledled Cymru drwy nodi a rhannu arfer da. Drwy seminarau'r Gyfnewidfa bydd amrywiaeth o gyrff sector cyhoeddus yn dod ynghyd i rannu eu profiadau ymarferol a'r gwersi a ddysgwyd ganddynt mewn meysydd lle byddai'n fuddiol rhannu arfer da yn ein barn ni. Cynhelir y seminarau hyn yn rhad ac am ddim i gyfranogwyr. Mae'r digwyddiadau sydd ar y gweill yn cynnwys:
- **Caffael Cynaliadwy.** Canolbwyntio ar sut i greu meddylfryd sy'n cefnogi caffael cynaliadwy yn gysylltiedig â Deddf LICD.
 - **Mesur Canlyniadau.** I gefnogi Deddf LICD, bydd 44 o gyrff yn troi eu sylw oddi ar allbwn tuag at ganlyniadau ac effaith.
 - **Profiadau Niweidiol yn ystod Plentyndod (PNP).** Mewn partneriaeth a'r Ganolfan PNP yn Iechyd Cyhoeddus Cymru a Swyddfa Cenedlaethau'r Dyfodol.
 - **Seminar Ddigidol,** yn ystyried astudiaeth 'Defnyddio Data yn Effeithiol gan Swyddfa Archwilio Cymru. Gweithio mewn partneriaeth â Swyddfa'r Comisiynydd Gwybodaeth a'r Lab.
 - **Creu Cymunedau Cryf.** Canolbwyntio ar ynni adnewyddadwy, sgiliau cymunedol, y Gymraeg, tai a'r economi a Iechyd Cyhoeddus Cymru.
 - **Gwaith partneriaeth rhwng cyrff gwirfoddol a chyrff o'r sector cyhoeddus.** Bydd hyn hefyd yn cynnwys lansio'r Canllaw Arfer Da ar Reoli Grantiau.
 - **Archwilio Ariannol – Cau Cyfrifon Llywodraeth Leol Ynghynt.** Canolbwyntio ar newid diwylliant ac ymddygiad.
 - **Modelau Cyflenwi Gwasanaeth Amgen.** Mewn partneriaeth â CLILC, WCVA, Cartrefi Cymunedol Cymru, Cydffederasiwn GIG Cymru ac Arfer Da Cymru.
 - **Seiberddiogelwch.** Canolbwyntio ar drefniadau llywodraethu.
 - **Atal Derbyniadau i'r Ysbyty.** Ar y cyd â'r GIG, Gofal Cymdeithasol, Tai a phartneriaid o'r Trydydd Sector.
 - **Ieuenctid.** Yn dilyn adroddiadau thematig gan Estyn, AGGCC, AGIC a Swyddfa Archwilio Cymru ar ieuenctid. Bydd tîm y Gyfnewidfa Arfer Da yn cynnal seminar dilynol i rannu'r hyn a ddysgwyd.

Atodiad 1

Priod gyfrifoldebau

Archwilio cyfrifon

Fel y'i diwygiwyd gan Ddeddf Archwilio Cyhoeddus (Cymru) 2013, mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn nodi fy mhwerau a'm dyletswyddau i gynnal eich archwiliad ariannol. Fy nghyfrifoldeb i yw cyhoeddi tystysgrif ac adroddiad ar y datganiadau ariannol sy'n cynnwys barn ar y canlynol:

- eu 'cywirdeb a'u tegwch', gan roi sicrwydd eu bod:
 - yn rhydd o gamddatganiadau perthnasol pa un a gawsant eu hachosi drwy dwyll neu wall;
 - yn cydymffurfio â'r gofynion statudol a gofynion cymwys eraill; ac
 - yn cydymffurfio â'r holl ofynion perthnasol ar gyfer cyflwyno a datgelu o ran cyfrifyddu.
- Cysondeb y wybodaeth yn yr Adroddiad Blynyddol â'r datganiadau ariannol.

Mae'n rhaid i mi hefyd ddatgan drwy eithriad os nad yw'r Datganiad Llywodraethu Blynyddol yn cydymffurfio â'r gofynion, os na chadwyd cofnodion cyfrifyddu cywir, os na wnaed y datgeliadau gofynnol ar gyfer cydnabyddiaeth a thrafodion eraill neu os nad wyf wedi derbyn yr holl wybodaeth ac esboniadau sydd eu hangen arnaf.

Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn ei gwneud yn ofynnol i mi asesu a yw Cyngor Sir Ddinbych wedi gwneud trefniadau priodol i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd o ran ei ddefnydd o adnoddau. Er mwyn cyflawni hyn, ystyriaif y canlynol:

- canlyniadau'r gwaith archwilio a wnaed ar y datganiadau ariannol;
- system rheolaeth fewnol Cyngor Sir Ddinbych, fel y nodir yn y Datganiad Llywodraethu Blynyddol a'm hadroddiad cysylltiedig;
- canlyniadau gwaith arall a wnaed gan gynnwys gwaith a gynhaliwyd o dan Fesur Llywodraeth Leol (Cymru) 2009 (y Mesur), ardystio hawliadau a ffurflenni, ac ymarferion paru data;
- canlyniadau gwaith cyrff adolygu allanol eraill, lle bo hynny'n berthnasol i'm cyfrifoldebau; a
- unrhyw waith arall sy'n ymdrin â materion nas cwmpesir gan yr uchod, ac yr wyf o'r farn ei fod yn angenrheidiol i gyflawni fy nghyfrifoldebau.

Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn nodi hawliau'r cyhoedd ac etholwyr i archwilio datganiadau ariannol y Cyngor a dogfennau cysylltiedig, gofyn cwestiynau i mi, fel yr Archwilydd Penodedig, am y cyfrifon a, lle y bo'n briodol, herio eitemau yn y cyfrifon. Rhaid i mi hefyd ystyried pa un a ddylwn lunio adroddiad, er budd y cyhoedd, ar unrhyw fater a ddaw i'm sylw wrth i mi gynnal yr archwiliad.

Nid yw fy ngwaith archwilio yn rhyddhau rheolwyr, na'r rhai sy'n gyfrifol am lywodraethu, o'u cyfrifoldebau sy'n cynnwys:

- paratoi'r datganiadau ariannol a'r Adroddiad Blynyddol yn unol â safonau a chanllawiau cyfrifyddu cymwys;
- cadw cofnodion cyfrifyddu priodol;
- sicrhau rheoleidd-dra trafodion ariannol; a
- sicrhau gwerth am arian wrth ddefnyddio adnoddau.

Mae'r rheolwyr yn cytuno i roi'r canlynol i mi:

- mynediad i'r holl wybodaeth y mae'r rheolwyr yn ymwybodol ohoni sy'n berthnasol i'r gwaith o baratoi'r datganiadau ariannol megis cofnodion, dogfennaeth a materion eraill;
- gwybodaeth ychwanegol y gallaf ofyn amdani gan y rheolwyr er mwyn cynnal yr archwiliad; a
- mynediad anghyfyngedig at unigolion yng Nghyngor Sir Ddinbych y byddaf yn penderfynu ei bod yn angenrheidiol cael tystiolaeth archwilio ganddynt.

Bydd angen i'r rheolwyr roi datganiadau ysgrifenedig i mi er mwyn cadarnhau'r canlynol:

- eu bod wedi cyflawni eu cyfrifoldebau ar gyfer paratoi'r datganiadau ariannol;
- bod pob trafodyn wedi'i gofnodi ac wedi'i adlewyrchu yn y datganiadau ariannol;
- bod yr wybodaeth a roddwyd i mi er mwyn cynnal yr archwiliad yn gyflawn; ac
- ategu tystiolaeth archwilio arall sy'n berthnasol i'r datganiadau ariannol neu honiadau penodol yn y datganiadau ariannol os ystyriaf fod hynny'n angenrheidiol neu os yw'n ofynnol o dan y Safonau Rhyngwladol ar Archwilio.

Archwilio perfformiad

Mae Deddf Archwilio Cyhoeddus (Cymru) 2004 yn ei gwneud yn ofynnol i mi, drwy archwilio'r cyfrifon neu fel arall, fy modloni fy hun fod y corff wedi gwneud trefniadau priodol ar gyfer:

- sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd yn ei ddefnydd o adnoddau; a
- bod y corff, os oes angen iddo gyhoeddi gwybodaeth yn unol â chyfarwyddyd o dan adran 47 (gwybodaeth am berfformiad) wedi gwneud trefniadau o'r fath ar gyfer casglu a chofnodi'r wybodaeth a'i chyhoeddi fel sy'n ofynnol er mwyn cyflawni ei ddyletswyddau o dan yr adran honno.

Mae'r Mesur yn gosod dyletswydd gyffredinol ar awdurdodau gwella i 'wneud trefniadau i sicrhau gwelliant parhaus wrth gyflawni [eu] swyddogaethau'. Mae hefyd yn gosod gofynion penodol ar awdurdodau i bennu amcanion gwella, ac i gyhoeddi cynlluniau gwella blynyddol ac asesiadau o berfformiad. Diffinnir awdurdodau gwella fel cynghorau sir a chynghorau bwrdeistref sirol, awdurdodau parciau cenedlaethol, ac awdurdodau tân ac achub.

Mae'r Mesur hefyd yn ei gwneud yn ofynnol i mi gynnal asesiad gwella ar gyfer pob awdurdod gwella bob blwyddyn, er mwyn pennu a yw'r awdurdod yn debygol o gydymffurfio â'i ddyletswydd gyffredinol a gofynion y Mesur. Mae'n rhaid i mi hefyd gynnal archwiliadau i nodi a yw'r awdurdod wedi cyflawni ei ddyletswyddau o ran gwella, cynllunio ac adrodd ai peidio.

O dan rai amgylchiadau gall yr Archwilydd Cyffredinol hefyd gynnal arolygiadau arbennig (o dan adran 21), y bydd yn cyflwyno adroddiad i'r awdurdodau a'r Gweinidogion perthnasol mewn perthynas â hwy, ac y gall eu cyhoeddi (o dan adran 22). Bydd yr Archwilydd Cyffredinol yn

crynhoi'r adroddiadau archwilio ac asesu yn ei Adroddiad Gwella Blynyddol cyhoeddedig (o dan adran 24). Bydd yr adroddiad hwn hefyd yn crynhoi unrhyw adroddiadau ar arolygiadau arbennig.

Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015

Yn ôl Adran 15 o Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015, mae'n ofynnol i mi gynnal archwiliad annibynnol o gyrrff cyhoeddus er mwyn asesu'r graddau y maent wedi gweithredu'n unol â'r egwyddor datblygu cynaliadwy wrth:

- (a) osod amcanion llesiant; a
- (b) chymryd camau i gyflawni'r amcanion hynny.

Mae'n rhaid i mi gynnal archwiliad fel hyn o bob corff cyhoeddus o leiaf unwaith dros gyfnod o bum mlynedd. Cyn diwedd y cyfnod, mae'n rhaid i mi adrodd canlyniadau'r archwiliadau hynny gerbron y Cynulliad Cenedlaethol.

Atodiad 2

Gwaith perfformiad sy'n dal i fynd rhagddo o amlinelliad archwiliad y llynedd

Dangosyn 8: gwaith perfformiad sy'n dal i fynd rhagddo o amlinelliad archwiliad y llynedd

Roedd gwaith archwilio perfformiad wedi'i gynnwys yng nghynllun archwilio y llynedd sydd yn dal heb ei gwblhau.

Prosiect archwilio perfformiad	Statws	Sylwadau
Astudiaeth Thematig: Adolygiad defnyddwyr gwasanaeth Safon Ansawdd Tai Cymru (SATC).	Bydd yr adolygiad yn gwerthuso sut brofiad yw ymdrin â gwasanaethau'r cyngor (fel aelod o'r cyhoedd). Yn ogystal â phennu a oes gan y Cyngor drefniadau effeithiol i'w alluogi i barhau i fodloni SATC.	Gwaith maes wedi'i gwblhau. I'w chyhoeddi ym mis Ebrill 2018.
Astudiaeth Thematig: Craffu – Addas i'r Dyfodol	Bydd yr adolygiad hwn yn ystyried effaith Deddf LICD ar waith pwyllgorau craffu.	Gwaith maes wedi'i gwblhau. I'w chyhoeddi ym mis Ebrill 2018.
Adroddiad Gwella Blynyddol (AGB)	Adroddiad gan Archwilydd Cyffredinol Cymru yn adolygu perfformiad a threfniadau'r Cyngor.	I'w gyhoeddi Mai 2018.

Atodiad 3

Datblygiadau eraill yn y dyfodol

Newidiadau IFRS allweddol sydd i ddod

Dangosyn 9: Newidiadau IFRS allweddol sydd i ddod

Ceir tri newid allweddol i reolau cyfrifyddu a allai effeithio ar yr awdurdod dros y tair blynedd nesaf.

Safon	Dyddiad dod i rym	Rhagor o fanylion
IFRS 9 Offerynnau ariannol	2018-19	Bydd IFRS 9 Offerynnau ariannol yn disodli IAS 39 ac mae'n cynnwys dull newydd o ddsbarthu a mesur asedau ariannol yn seiliedig ar egwyddorion. Y mae hefyd yn cyflwyno methodoleg lleihau gwerth newydd ar gyfer asedau ariannol sy'n seiliedig ar golledion disgwylidig yn hytrach na cholledion yr eir iddynt. Bydd hyn yn golygu y gellir cydnabod colledion credyd disgwylidig yn gynharach ac yn fwy amserol. Caiff bron yr holl ofynion cyfrifyddu ar gyfer rhwymedigaethau ariannol eu dwyn ymlaen heb eu newid o IAS 39.
IFRS 15 Refeniw o gontractau â chwsmeriaid	2018-19	Mae IFRS 15 Refeniw o gontractau â chwsmeriaid yn cyflwyno model pum cam yn seiliedig ar egwyddorion ar gyfer cydnabod refeniw sy'n deillio o gontractau â chwsmeriaid. Mae'n seiliedig ar egwyddor craidd sy'n ei gwneud yn ofynnol i'r refeniw a gydnabyddir ddangos trosglwyddiad nwyddau neu wasanaethau a addawyd i'r cwsmer mewn swm sy'n adlewyrchu'r gydnabyddiaeth y mae'r corff yn disgwyl bod ganddo hawl iddi, yn gyfnewid am y nwyddau neu'r gwasanaethau hynny. Bydd hefyd yn galw am ddatgeliadau mwy cynhwysfawr nag sydd eu hangen ar hyn o bryd.
IFRS 16 Prydlesi	2019-20	Bydd IFRS 16 yn disodli'r safon gyfredol ar brydlesi, sef IAS 17. Y prif newid yw ei fod yn cael gwared i raddau helaeth ar y gwahaniaeth rhwng prydlesi gweithredu a chyllid i ddeiliaid prydles drwy gyflwyno un model cyfrifyddu ar gyfer deiliaid prydles sy'n eu gwneud yn ofynnol iddynt gydnabod asedau a rhwymedigaethau ar gyfer pob prydles â thymor o fwy na 12 mis, oni bai bod yr ased sylfaenol o werth isel. Yn sgil hyn, caiff pob prydles ei chydabod ar y fantolen fel ased yn seiliedig ar egwyddor 'hawl i ddefnyddio' gyda rhwymedigaeth gyfatebol am renti yn y dyfodol. Dyma newid mawr i drefniadau cyfrifyddu o ran deiliaid prydles.

Rheoliad Diogelu Data Cyffredinol (RhDDC)

Cyfraith diogelu data newydd ar gyfer yr holl UE yw'r RhDDC. Bydd yn dod i rym ar 25 Mai 2018, a'i nod yw cysoni a diweddarau cyfreithiau diogelu data. Mae Llywodraeth y DU wedi cyflwyno'r Bil Diogelu Data fydd yn ymgorffori'r RhDDC yng nghyfraith y DU ac yn disodli Deddf Diogelu Data 1998. Bwriedir i'r Bil hwnnw ddod i rym ar 25 Mai 2018.

Mae'r RhDDC yn cyflwyno gofynion newydd ar gyfer prosesu data personol, gan gynnwys egwyddor atebolrwydd fydd yn golygu bod yn rhaid cadw cofnodion manylach ynghylch prosesu data personol, tystiolaeth o fod wedi cydymffurfio ag egwyddorion diogelu data a'r mesurau diogelu technegol a threfniadol a gymerir i ddiogelu'r data. Rydym yn diweddarau ein polisiau, ein prosesau a'n dogfennau ein hunain gyda golwg ar fodloni'r gofynion hyn, ac yn disgwyl y bydd y cyrff a archwilir gennym yn cymryd camau tebyg. Ymhlith y meysydd gwaith ychwanegol allweddol y mae y defnydd o hysbysiadau prosesu teg manylach, mwy o asesiadau o effaith ar breifatrwydd a chadw cofnodion helaethach yn gysylltiedig â gweithgarwch prosesu.

Partneriaeth Pensiwn Cymru

Mae'r awdurdodau gweinyddu ar gyfer yr wyth cronfa Cynllun Pensiwn Llywodraeth Leol (LGPS) yng Nghymru wedi sefydlu cronfa fuddsoddi gyfun ar gyfer pensiynau yn unol â gofynion y llywodraeth. O fis Ebrill 2018 ymlaen, bydd Cyd-bwyllgor Llywodraethu Partneriaeth Pensiwn Cymru yn goruchwyllo'r broses o gyfuno tua £15 biliwn o fuddsoddiadau o'r wyth cronfa LGPS yng Nghymru.

Mae angen i'r awdurdodau perthnasol gymryd rhan yn y broses hon yn llawn er mwyn sicrhau bod trefniadau priodol yn cael eu gwneud fydd yn bodloni eu gofynion ac yn sicrhau budd yn sgil cyfuno, gan gynnwys arbedion maint a gostyngiad mewn costau.

Cyfnewidfa Arfer Da

Mae Cyfnewidfa Arfer Da Swyddfa Archwilio Cymru yn helpu gwasanaethau cyhoeddus i wella drwy rannu gwybodaeth ac arferion sy'n gweithio. Cynhelir digwyddiadau lle gellir cyfnewid gwybodaeth wyneb yn wyneb a chaiff adnoddau eu rhannu ar-lein.

Dangosyn 10: Gweminarau a seminarau cynlluniedig sydd ar ddod gan y Gyfnewidfa Arfer Da.

Mae fy rhaglen gynlluniedig ar gyfer y Gyfnewidfa Arfer Da yn cynnwys 11 maes pwnc

Dyddiad	Ffur	Pwnc
Ebrill 2018	Gweminar	Caffael Cynaliadwy. Canolbwyntio ar sut i greu meddylfryd sy'n cefnogi caffael cynaliadwy yn gysylltiedig â Deddf LICD.
Mai 2018	Gweminar	Mesur Canlyniadau. I gefnogi Deddf LICD, bydd 44 o gyrff yn troi eu sylw oddi ar allbwn tuag at ganlyniadau ac effaith.

Dyddiad	Ffurf	Pwnc
Mehefin 2018	Seminar	Profiadau Niweidiol yn ystod Plentyndod. Mewn partneriaeth â'r Ganolfan PNP yn Iechyd Cyhoeddus Cymru a Swyddfa Cenedlaethau'r Dyfodol.
Mehefin 2018	Seminar	Digidol. Seminar lle ystyrir astudiaeth 'Defnyddio Data yn Effeithiol'. Gweithio mewn partneriaeth â Swyddfa'r Comisiynydd Gwybodaeth a'r Lab.
Gorffennaf 2018	Seminar	Creu Cymunedau Cryf. Canolbwyntio ar ynni adnewyddadwy, sgiliau cymunedol, y Gymraeg, tai a'r economi ac Iechyd Cyhoeddus Cymru.
Medi 2018	Seminar	Gwaith partneriaeth rhwng cyrff gwirfoddol a chyrrff o'r sector cyhoeddus. Bydd hyn hefyd yn cynnwys lansio'r Canllaw Arfer Da ar Reoli Grantiau.
Hydref 2018	Gweminar	Archwiliad Ariannol – Cau Cyfrifon Llywodraeth Leol Ynghynt Canolbwyntio ar newid diwylliant ac ymddygiad
Rhagfyr 2018	Seminar	Modelau Cyflenwi Gwasanaeth Amgen Mewn partneriaeth â CLILC, WCVA, Cartrefi Cymunedol Cymru, Cydffederasiwn GIG Cymru ac Arfer Da Cymru.
Ionawr 2019	Gweminar	Seiberddiogelwch. Canolbwyntio ar drefniadau llywodraethu.
Chwefror 2019	Gweminar	Atal Derbyniadau i'r Ysbyty. Ar y cyd â'r GIG, Gofal Cymdeithasol, Tai a phartneriaid o'r Trydydd Sector.
Mawrth 2019	Seminar	Ieuenctid. Yn dilyn adroddiadau thematig gan Estyn, AGGCC, AGIC a Swyddfa Archwilio Cymru ar ieuenctid. Bydd tîm y Gyfnewidfa Arfer Da yn cynnal seminar dilynol i rannu'r hyn a ddysgwyd.

Atodiad 4

Astudiaethau gwerth am arian cenedlaethol

Efallai y bydd gan y Cyngor hefyd ddi-ddordeb yn yr archwiliadau gwerth am arian cenedlaethol a gynhelir gennyf. Bydd rhai o'r rhain yn arbennig o berthnasol i lywodraeth leol, ac efallai'n cynnwys casglu tystiolaeth ar draws llywodraeth leol. Cefnogir yr astudiaethau hyn gan gronfeydd a gymeradwyir gan y Cynulliad Cenedlaethol. Cyflwynir adroddiadau i Bwyllgor Cyfrifon Cyhoeddus y Cynulliad Cenedlaethol i'w helpu i graffu ar wariant cyhoeddus ac o bosib i hwyluso trefniadau craffu pwyllgorau eraill y Cynulliad Cenedlaethol.

Mae **Dangosyn 11** yn trafod yr holl waith mewn perthynas ag astudiaethau gwerth am arian sydd wedi'u rhaglennu ar hyn o bryd. Mae'r rhaglen hon yn cynnwys crynodebau Cymru gyfan o'r gwaith archwilio a wnaed yn lleol yn y GIG ac archwiliadau ymatebol o feysydd penodol sy'n peri pryder i'r cyhoedd a godwyd â mi. Yn ogystal â'r gwaith a amlinellir isod, mae'n bosibl y byddaf yn penderfynu llunio adroddiadau cenedlaethol eraill yn ystod y flwyddyn a fydd yn crynhoi gwaith archwilio lleol neu waith dilynol, neu a fydd yn seiliedig ar ganfyddiadau archwiliadau eraill ymatebol.

Cyflwynir adroddiadau diweddarau pellach ar fy rhaglen o astudiaethau gwerth am arian i chi o fewn yr adroddiadau cynnydd rheolaidd a baratoir gan fy nhîm.

Dangosyn 11: astudiaethau gwerth am arian cenedlaethol

Pwnc	Cyhoeddiad disgwylidig (ar 11 Ionawr 2018)
Gwasanaethau gofal sylfaenol ²	Chwefror/Mawrth 2018
Mynediad i wasanaethau cyhoeddus gyda chymorth gwasanaethau dehongli a chyfieithu arbenigol	Mawrth/Ebrill 2018
Rheoli gwastraff (atal gwastraff) Rheoli gwastraff (ailgylchu trefol) Rheoli gwastraff (caffael seilwaith)	Mawrth/Mai 2018
Ymyrraeth gynnar a newid ymddygiad y cyhoedd ³	Mawrth/Ebrill 2018
Gwasanaethau meddyg teulu y tu allan i oriau – adroddiad cryno cenedlaethol	Ebrill/Mai 2018
Rhaglen Datblygu Gwledig 2014 – 2020	Ebrill/Mai 2018
Cyllid busnes	Mai 2018

² Adroddiad cychwynnol sy'n cynnwys cyfoeth o ddata ac sy'n cyflwyno 'darlun o ofal sylfaenol' cyn cyflawni mwy o waith archwilio lleol.

³ Yn dilyn gwaith ar arferion da, rydym yn bwriadu llunio crynodeb byr i amlygu rhai o'r materion a godwyd a'r dystiolaeth a gasglwyd drwy'r gwaith hwnnw, ynghyd â chyfres o bodlediadau ategol.

Pwnc	Cyhoeddiad disgwyliedig (ar 11 Ionawr 2018)
Costau staff asiantaeth y GIG ⁴	Haf 2018
Rhaglenni Cronfeydd Strwythurol yr UE 2014 – 2020	Haf 2018
Gwella llesiant pobl ifanc	Hydref 2018
Gwasanaethau radioleg – crynodeb cenedlaethol	I'w gadarnhau
Cronfa Gofal Integredig	I'w gadarnhau
Y gofal a brofir gan blant a phobl ifanc ⁵	I'w gadarnhau

⁴ Yn ddiweddar, cychwynnwyd gwaith i gasglu data o bob rhan o wasanaethau iechyd y DU ar gyfer papur ar yr ymagweddau amrywiol a fabwysiedir i ymdrin â'r gost gynyddol o gyflogi staff meddygol a nyrsio asiantaeth o fewn y GIG. Mae union ffurf y gwaith hwn yn dal heb ei phenderfynu.

⁵ Mae'r PAC bellach wedi nodi ei gynlluniau cyntaf i gyflawni gwaith ymholi parhaus ar y testun hwn. Byddaf yn cefnogi'r gwaith hwn, er nad oes penderfyniad wedi'i wneud eto ynghylch union natur unrhyw allbwn ychwanegol yn gysylltiedig ag archwilio, na'r raddfa amser ar gyfer hynny.

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Mae tudalen hwn yn fwriadol wag

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

6 MEHEFIN 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 165 165	6	Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth (Gweithdrefnau ymarferol Pwyllgor Archwilio) / Cylch Gorchwyl	Pennaeth Archwilio Mewnol – Lisa Lovegrove/ Pennaeth y Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd / Gary Williams
11 ORFFENNAF 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	Datganiad Cyfrifon Drafft	Pennaeth Cyllid – Richard Weigh
	6	Rheoli Trysorlys	Pennaeth Cyllid - Richard Weigh

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

	7	Adroddiad blynyddol ar y Cyfansoddiad	Pennaeth y Gwasanaethau Cyfreithiol, Adnoddau Dynol a Democrataidd - Gary Williams / Pennaeth Archwilio Mewnol – Lisa Lovegrove
26 MEDI 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
Tudalen 166		Adroddiadau	
	5	Cymeradwyo'r Datganiad Cyfrifon	Pennaeth Cyllid – Richard Weigh
TACHWEDD 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 Blynyddol Chwythu'r Chwiban	Pennaeth y Gwasanaethau Cyfreithiol, AD a Democrataidd / Gary Williams
	6	RIPA Blynyddol (Deddf Rheoleiddio Pwerau Ymchwilio 2000)	Pennaeth y Gwasanaethau Cyfreithiol, AD a Democrataidd / Gary Williams

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

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

Diwygiwyd 12.04.2018 SJ

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