

At: Aelodau'r Pwyllgor Llywodraethu
Corfforaethol

Dyddiad: 15 Tachwedd 2018

Rhif Union: 01824706204

ebost: democrataidd@sirddinbych.gov.uk

Annwyl Gyngorydd

Fe'ch gwahoddir i fynychu cyfarfod y **PWYLLGOR LLYWODRAETHU CORFFORAETHOL, DYDD MERCHER, 21 TACHWEDD 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 – ESTYNNIR GWAHODDIAD I'R WASG AC AELODAU'R CYHOEDD FOD YN BRESENNOL YN Y RHAN YMA 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 26 Medi 2018 (copi'n amgaaedig).

5 DIWEDDARIAD ARCHWILIO MEWNOL (Tudalennau 15 - 42)

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

6 DATGANIAD LLYWODRAETHU BLYNYDDOL (Tudalennau 43 - 48)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi'n amgaeedig) sy'n darparu gwybodaeth am sut mae'r Cyngor yn gweithredu gwelliannau i drefniadau llywodraethu ers cyhoeddi'r Datganiad Llywodraethu Blynyddol ym mis Gorffennaf 2018.

7 ASESIAID ALLANOL O'R ADAIN ARCHWILIO MEWNOL (Tudalennau 49 - 60)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi'n amgaeedig) sy'n darparu gwybodaeth i'r Pwyllgor er mwyn ei alluogi i gyfrannu at asesiad ansawdd allanol archwilio mewnol sydd yn digwydd o leiaf unwaith bob pum mlynedd er mwyn bodloni ei Gylch Gorchwyl a derbyn sicrwydd fod yr adain archwilio mewnol yn cydymffurfio â Safonau Archwilio Mewnol y Sector Cyhoeddus.

8 ADRODDIAD DIWEDDARU - RHEOLI PROSIECTAU YSGOLION YR 21AIN GANRIF (Tudalennau 61 - 62)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi'n amgaeedig) sy'n darparu'r wybodaeth ddiweddaraf am y cynnydd mewn gweithredu'r camau gweithredu risgiau pennaf sy'n ymwneud â Rheoli Prosiectau Ysgolion yr 21ain ganrif a chafodd ei gynnwys o fewn yr adroddiad Diweddarau Archwilio Mewnol a gyflwynwyd i'r Pwyllgor hwn ym mis Mehefin 2018.

9 RHAGLEN WAITH PWYLLGOR LLYWODRAETHU CORFFORAETHOL (Tudalennau 63 - 66)

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

10 ADRODDIAD BLYNYDDOL AR RANNU PRYDERON (Tudalennau 67 - 72)

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

AELODAETH

Y Cynghorwyr

Mabon ap Gwynfor
Tony Flynn
Martyn Holland

Alan James
Barry Mellor
Joe Welch

Aelod Lleyg

Paul Whitham

COPIAU I'R:

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

Mae tudalen hwn yn fwriadol wag

DEDDF LLYWODRAETH LEOL 2000

Cod Ymddygiad Aelodau

DATGELU A CHOFRESTRU BUDDIANNAU

Rwyf i,
(enw)

*Aelod /Aelod cyfetholedig o
(*dileuer un)

Cyngor Sir Ddinbych

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

Dyddiad Datgelu:

Pwyllgor (nodwch):

Agenda eitem

Pwnc:

Natur y Buddiant:

(*Gweler y nodyn isod*)*

Llofnod

Dyddiad

Noder: 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 Ystafell Bwllgor 1a, Neuadd y Sir, Rhuthun, Dydd Mercher, 26 Medi 2018 am 9.30 am.

YN BRESENNOL

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

Aelod Lleyg Paul Whitham

Roedd y Cynghorydd Julian Thompson-Hill, Aelod Arweiniol Cyllid, Perfformiad ac Asedau Strategol yn bresennol.

Arsylwr: Y Cynghorydd Mark Young

HEFYD YN BRESENNOL

Pennaeth Gwasanaethau Cyfreithiol, AD a Democrataidd (GW), Pennaeth Cyllid (RW), Prif Archwilydd Mewnol (LL), Pennaeth Gwella a Moderneiddio Busnes (AS), Rheolwr Iechyd a Diogelwch Corfforaethol (GL), Swyddog Arweiniol – Rheoli Asedau Strategol (TB), Swyddog Arweiniol – Contractau a Chyfleusterau (NH), Swyddog Arweiniol - Tai Cymunedol (GD), Rheolwr Glanhau – Glanhau Cyfleusterau Cyhoeddus / Eiddo Gwag (MJ) a Gweinyddwr Pwyllgorau (SJ)

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

1 YMDDIHEURIADAU

Derbyniwyd ymddiheuriadau am absenoldeb gan y Cynghorydd Tony Flynn.

2 DATGAN CYSYLLTIAD

Datganodd yr Aelod Lleyg Paul Witham gysylltiad personol yn Eitem Rhif 5 ar y Rhaglen – Adroddiad Iechyd a Diogelwch Blynyddol - gan fod ei wyres yn ddisgybl mewn ysgol sy'n cael ei chrybwyll yn yr adroddiad.

3 MATERION BRYS

Ni chodwyd unrhyw fater brys.

4 COFNODION

Cyflwynwyd cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 11 Gorffennaf 2018.

Eitem Rhif 9 ar y Rhaglen - Archwiliad Mewnol o Iechyd a Diogelwch mewn Ysgolion - Dywedodd yr Aelodau y dylid cywiro brawddeg yn y cofnodion i 'cyfrifoldeb

llywodraethwyr yr ysgol yw llywodraethu iechyd a diogelwch mewn ysgolion' yn hytrach na'r hyn sydd wedi'i nodi yn yr adroddiad.

PENDERFYNWYD yn amodol ar yr uchod, y dylid derbyn a chymeradwyo cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 11 Gorffennaf 2018 fel cofnod cywir.

5 ADRODDIAD BLYNYDDOL IECHYD A DIOGELWCH

Cyflwynodd Aelod Arweiniol Cyllid, Perfformiad, ac Asedau Strategol yr Adroddiad Blynyddol Iechyd a Diogelwch (a ddisbarthwyd yn flaenorol). Dywedodd yr Aelod Arweiniol mai 'melyn' oedd yr asesiad cyffredinol ar gyfer y tîm iechyd a diogelwch, gyda hanes da o waith iechyd a diogelwch yn Sir Ddinbych.

Tywysodd y Rheolwr Iechyd a Diogelwch Corfforaethol yr aelodau drwy Adroddiad Blynyddol Iechyd a Diogelwch gan roi'r wybodaeth ddiweddaraf i aelodau ar reolaeth iechyd a Diogelwch yn y Cyngor o safbwynt y tîm Iechyd a Diogelwch Corfforaethol. Dywedodd y Rheolwr Iechyd a Diogelwch Corfforaethol fod yr adroddiad yn darparu crynodeb blynyddol o'r materion a nodwyd ac a drafodwyd yn ystod y flwyddyn ddiwethaf. Wrth ystyried yr adroddiad, trafodwyd y mater canlynol yn fanylach:-

Ystadegau Damweiniau -

Cadarnhaodd y Rheolwr Iechyd a Diogelwch Corfforaethol bod cyfathrebu gyda swyddogion a gweithwyr Sir Ddinbych i roi gwybod am ddamweiniau wedi parhau. Mae nifer y damweiniau sy'n cael eu hadrodd wedi cynyddu gan fod mwy o unigolion a thimau yn rhoi gwybod i'r tîm iechyd a diogelwch am ddamweiniau. Rhoddwyd cyngor a chyfarwyddyd i ysgolion ar sut i roi gwybod am ddamweiniau. Yr ysgol oedd yn parhau i fod yn gyfrifol am roi gwybod am ddamweiniau. Gwelwyd nifer uchel o ddamweiniau yng Nghanolfan Nova ym Mhrestatyn gan fod staff wedi rhoi gwybod am yr holl ddamweiniau a ddigwyddodd. Roedd y mwyafrif o'r damweiniau a nodwyd wedi digwydd yn y ganolfan chwarae i blant. Cadarnhaodd y Rheolwr Iechyd a Diogelwch Corfforaethol ei fod yn falch o weld bod damweiniau yn cael eu hadrodd gan fod hyn dangos bod staff wedi derbyn hyfforddiant ar y broses. Roedd gwaith wedi parhâi i sicrhau'r maes parcio aml-lawr yn Ninbych. Diweddarwyd y systemau Teledu Cylch Caeedig ac roedd y lefelau isaf y maes parcio yn cael eu cloi gyda'r nos i atal unigolion rhag cael mynediad i'r safle. Roedd gwaith â'r tîm maes parcio wedi parhau.

Roedd gwaith hefyd wedi parhau i wella diogelwch Llyfrgell Y Rhyl. Gwelwyd cynnydd yn nifer y damweiniau ar y safle yn dilyn cyflwyniad siop yn alwad a swyddfa refeniw a budd-daliadau. Roedd gwaith gyda'r heddlu a phreswylwyr lleol wedi dechrau.

Roedd llawer o waith yn ymwneud ag iechyd a diogelwch mewn ysgolion wedi parhau. Roedd ymweliadau safle wedi parhau mewn ysgolion ac fe gyflwynwyd canllawiau ar gyfer prif athrawon. Cynigodd yr aelodau y dylid anfon llythyr i'r holl ysgolion i dynnu sylw at bwysigrwydd rhoi gwybod am ddamweiniau ac i gynnal perthynas waith gadarnhaol gyda'r tîm iechyd a diogelwch yn Sir Ddinbych. Hefyd mewn ymateb i adroddiad yr Adain Archwilio Mewnol ar Iechyd a Diogelwch mewn Ysgolion.

Diolchodd y Cadeirydd i'r Rheolwr Iechyd a Diogelwch Corfforaethol am yr adroddiad ac am yr ymatebion clir i gwestiynau'r aelodau.

PENDERFYNWYD,

- *bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn yr adroddiad, yn nodi'r cynnwys ac yn cefnogi cynllun gwaith y tîm Iechyd a Diogelwch Corfforaethol ar gyfer 2017/18, a*
- *bod llythyr yn cael ei anfon at ysgolion i dynnu sylw at yr angen i roi gwybod am ddamweiniau.*

6 SWYDDFA ARCHWILIO CYMRU – YMHOLIADAU ARCHWILIO BLYNYDDOL 17/18

Cyflwynodd y Pennaeth Cyllid yr adroddiad Ymholiadau Archwilio 2017/18 (a ddosbarthwyd yn flaenorol) i roi gwybod i'r Aelodau am ymateb y Cyngor.

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

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

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

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

Eglurodd Anthony Veale, cynrychiolydd Swyddfa Archwilio Cymru, gyfrifoldeb y Swyddfa i ofyn cwestiynau ac adrodd i'r Pwyllgor Llywodraethu Corfforaethol. Cadarnhawyd ni chodwyd unrhyw fater gyda'r ymatebion.

Diolchodd y Cadeirydd i'r Adran Gyllid ac i Swyddfa Archwilio Cymru am eu gwaith.

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

7 CYMERADWYO DATGANIAD CYFRIFON

Cyflwynodd Aelod Arweiniol Cyllid, Perfformiad a Chynllunio Strategol adroddiad Cymeradwyo Datganiad Cyfrifon 2017/18 (a ddisbarthwyd yn flaenorol) i'w gymeradwyo'n ffurfiol gan aelodau etholedig ar ran y cyngor.

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

Cymeradwywyd y datganiadau ariannol ar gyfer 2017/18, yn amodol ar archwiliad, gan y Pennaeth Cyllid ar 15 Mehefin 2018. Cyflwynwyd y cyfrifon drafft i'r Pwyllgor Llywodraethu Corfforaethol ar 11 Gorffennaf 2018 ac roeddent yn agored i'w arolygu'n gyhoeddus o 9 Gorffennaf - 3 Awst 2018.

Tywysodd y Pennaeth Cyllid yr aelodau drwy'r adroddiad a diolchodd i'r swyddogion a'r timau am y gwaith a wnaed i gwblhau'r cyfrifon yn unol â'r terfynau amser newydd. Roedd gwaith wedi parhau i wella'r Gofrestr Asedau i wella a sicrhau gweithdrefn gadarn yn y dyfodol.

Adleisiodd cynrychiolydd Swyddfa Archwilio Cymru y ganmoliaeth a llongyfarchodd swyddogion am y gwaith a oedd wedi'i gwblhau. Cyflwynodd Anthony Veale, cynrychiolydd Swyddfa Archwilio Cymru, Adroddiadau Archwilio Datganiadau Ariannol – Swyddfa Archwilio Cymru. Rhoddodd wybod i'r aelodau am y broses a'r amserlen wrth lunio'r adroddiadau. Nodwyd bod yr holl argymhellion wedi cael eu cynnwys o fewn yr adroddiad, yn cynnwys y gwaith ar y Gofrestr Asedau a nodwyd y cynnydd hyd yma. Nodwyd y materion yn ymwneud â'r Gofrestr Asedau a sefydlwyd cynllun gwaith i fynd i'r afael â'r materion hyn.

Cafwyd trafodaeth gyffredinol ac yn ystod trafodaethau nododd yr aelodau bwysigrwydd y terfynau amser newydd a'r anawsterau a wynebwrth geisio sicrhau bod y terfynau amser hyn yn cael eu dilyn yn y dyfodol. Tynnwyd sylw at y ffaith nad oedd sylwadau gan y cyhoedd wedi'u derbyn eleni. Roedd ymrwymadau cyllideb i'r Cynllun Corfforaethol blaenorol wedi'u storio yng nghronfeydd wrth gefn y Cynllun Corfforaethol a byddent yn aros yno nes bod eu hangen o un flwyddyn i'r llall. Gofynnwyd cwestiynau ynglŷn â safle'r 'Travelodge' yn y Rhyl. Cadarnhaodd y Pennaeth Cyllid bod rhaid cynnal cyllid i gwblhau gwaith ar y safle i'w ddatblygu er mwyn sicrhau bod lefelau llifogydd yn ddigonol ar gyfer gwaith. Roedd y obeithiol y byddai modd adennill arian am y tir drwy rent.

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

Mynegodd y Pennaeth Cyllid ei ddiolch i Anthony Veale, Swyddfa Archwilio Cymru. Rhoddwyd wybod i aelodau na fyddai Anthony yn cynrychioli Swyddfa Archwilio Cymru yn Sir Ddinbych mwyach. Rhoddwyd canmoliaeth iddo am ei gyfraniadau i'r Pwyllgor a dymunwyd y gorau iddo yn ei swydd newydd.

Diolchodd Anthony Veale i'r pwyllgor am y gefnogaeth yr oedd wedi'i derbyn yn ystod y cyfnod a fu'n gweithio ochr yn ochr ag aelodau a swyddogion.

PENDERFYNWYD:

- I. *bod y Pwyllgor Llywodraethu Corfforaethol yn cymeradwyo'r Datganiad Cyfrifon 2017/18 sydd ynghlwm fel Atodiad 1 i'r adroddiad a*
- II. *bod y Cadeirydd a'r Pennaeth Cyllid yn arwyddo'r Cyfrifon a'r Llythyr Sylwadau*

8 Y WYBODAETH DDIWEDDARAF AR BROSES Y GYLLIDEB

Cyflwynodd Aelod Arweiniol Cyllid, Perfformiad, a Chynllunio Strategol yr adroddiad Proses y Gyllideb (a ddsbarthwyd yn flaenorol). Cadarnhaodd, dros y 12 mis diwethaf, fod 4 sesiwn i friffio'r aelodau ar y gyllideb wedi'u cynnal. Tywysodd yr Aelod Arweiniol yr aelodau drwy'r adroddiad, nodwyd y dylid sefydlu Bwrdd i,

- Ddiffinio a darparu Strategaeth Ariannol Tymor Canolig hyd at ddiwedd 2022/23.
- Sicrhau y gellir gosod cyllideb gytbwys ar gyfer bob blwyddyn ariannol o fewn y rhaglen.
- Cefnogi darpariaeth Blaenoriaethau Corfforaethol.
- Darparu dull a reolir i ddatblygu cyngor llai wedi'i redeg yn dda

Penderfynwyd cyfeirio ar y bwrdd fel Bwrdd Ail-lunio'r Cyngor. Cynhwyswyd cylch gorchwyl y bwrdd fel atodiad 1 i'r adroddiad. Mae'r bwrdd nad yw'n gwneud penderfyniadau yn cynnwys uwch swyddogion ac aelodau arweiniol.

Cadarnhaodd y Pennaeth Cyllid fod y Bwrdd wedi'i greu i sicrhau bod Sir Ddinbych yn cyflwyno cyllideb gytbwys. Mae'r adroddiad yn darparu aelodau â throsolwg o'r broses. Cadarnhaodd y Pennaeth Cyllid y byddai'r wybodaeth ddiweddaraf o ran y bwrdd neu'r broses yn cael ei chyflwyno i'r pwyllgor o bryd i'w gilydd.

Gofynnodd yr Aelodau i gael trefnu dyddiad ar gyfer y sesiwn friffio arfaethedig nesaf a rhannu'r dyddiad hwnnw cyn gynted ag y cytunwyd arno.

Croesawodd y Cadeirydd a'r aelodau'r adroddiad a diolch i'r swyddogion am eu gwaith hyd yma.

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

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

Ailddechreuodd y cyfarfod am 11.15 a.m.

9 ADRODDIAD GWELLA BLYNYDDOL SWYDDFA ARCHWILIO CYMRU

Cyflwynodd cynrychiolydd Swyddfa Archwilio Cymru (GB) yr adroddiad (a ddsbarthwyd yn flaenorol) ac eglurodd ei gynnwys. Eglurodd bod yr adroddiad wedi'i greu i grynhoi'r gwaith archwilio a wnaed gan Swyddfa Archwilio Cymru, yn cynnwys astudiaethau ar Lywodraethu, Rheoli Gwybodaeth a defnydd adnoddau. Mae'r

adroddiad ar y cyfan yn gadarnhaol ynghylch y Cyngor ac nid yw'n cynnwys unrhyw argymhelliad sylweddol ar gyfer newid. Ymhelaethodd cynrychiolydd Swyddfa Archwilio Cymru ar y cynigion ar gyfer gwella a oedd wedi'u cynnwys yn yr adroddiad. Cytunodd yr aelodau y dylid monitro'r cynigion ar gyfer gwella.

Wrth ystyried yr adroddiad, trafodwyd y materion canlynol yn fanylach -

- Tamprwydd a chyddwysiad mewn eiddo – tynnwyd sylw at waith pellach i'r maes cymhleth o damprwydd a chyddwysiad mewn eiddo. Awgrymodd aelodau y dylid cyflwyno adroddiad Swyddfa Archwilio Cymru 'Adolygiad Safbwynt Defnyddiwr Gwasanaeth' yng nghyfarfod nesaf y Cadeiryddion a'r Is-Gadeiryddion i'w drafod ymhellach. Croesawodd y Swyddog Tai'r adroddiad gan Swyddfa Archwilio Cymru ac fe gadarnhaodd bod gwaith wedi dechrau i fynd i'r afael â'r amodau yr oedd y gymuned wedi rhoi gwybod amdanynt.
- Gwaith aelodau'r Cabinet – Tynnodd aelodau sylw at waith aelodau'r Cabinet a gyflwynwyd yng nghyfarfod y Cabinet. Trafodwyd sylwadau o ran y gwahaniaeth yn nifer yr adroddiadau a gyflwynwyd gan wahanol aelodau o'r Cabinet. Cadarnhaodd y Swyddog Monitro bod yr adroddiad wedi'i drafod gan yr Arweinydd yng nghyfarfod diwethaf Cadeiryddion ac Is-Gadeiryddion y Pwyllgor Craffu gan ei fod yn ymwneud â chraffu. Rhoddwyd gwybod i'r aelodau bod yr Arweinydd wedi trafod yr adroddiad gydag aelodau'r Cabinet.

Diolchodd y Cadeirydd i Swyddfa Archwilio Cymru ac i swyddogion am gyflwyno'r adroddiad Gwaith Blynyddol.

PENDERFYNWYD,

- I. bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn ac yn nodi cynnwys yr adroddiad, a*
- II. bod 'Adroddiad Swyddfa Archwilio Cymru - Adolygiad Safbwynt Defnyddiwr Gwasanaeth' yn cael ei gyflwyno yng nghyfarfod nesaf y Cadeiryddion a'r Is-Gadeiryddion i'w drafod ymhellach.*

10 DIWEDDARIAD ARCHWILIO MEWNOL

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

Mae'r adroddiad yn darparu gwybodaeth am waith yr Adain Archwilio Mewnol ers y cyfarfod diwethaf y Pwyllgor. Roedd yn galluogi'r Pwyllgor i fonitro perfformiad a chynnydd yr Adain Archwilio Mewnol yn ogystal â darparu crynodebau o'i adroddiadau.

Tywysodd y Prif Archwilydd Mewnol yr aelodau drwy'r adroddiadau a oedd yn rhoi'r wybodaeth ddiweddaraf hyd at fis Medi 2018 ar -

- Adroddiadau'r Adain Archwilio Mewnol a gyflwynwyd yn ddiweddar h.y. Gwasanaethau Arlwyo;
- Cynnydd gwaith Archwilio Mewnol hyd yma yn 2018-19;
- Cynnydd gyda gwaith gwrth-dwyll;
- Canlyniadau ymarfer y Fenter Twyll Genedlaethol 2016-17; a

- Diweddariad ar berfformiad yr Adain Archwilio Mewnol yn erbyn safonau gosod.

Trafodwyd y materion canlynol yn fanylach –

- Y lefel o wiriadau sampl ar y system VERTO –cadarnhaodd y Prif Archwilydd Mewnol nad oedd cyfyngiad wedi'i osod ar nifer y samplau a wiriwyd.
- Ysgolion gyda thystysgrifau cronfa ysgol gwirfoddol – roedd paratodau o ran ymweliadau ysgolion wedi dechrau. Eglurodd y Prif Archwilydd Mewnol, oherwydd newidiadau staffio roedd gan ysgolion dystysgrifau a oedd yn ddyledus ers tro, rhai ers 2011. Byddai adroddiad cryno yn cael ei gyflwyno yn ôl i'r pwyllgor yn dilyn cwblhad yr ymweliadau.
- Roedd croesgyfeirio a monitro'r cynllun gostyngiad person sengl ar gyfer treth y cyngor wedi parhau. Cytunodd yr aelodau ei fod yn parhau i fod yn faes anodd ei reoli.
- Twyll tenantiaeth tai – cadarnhaodd y Prif Archwilydd Mewnol bod gwaith ar dwyll twyll tenantiaeth wedi'i drefnu ar gyfer eleni.
- Prydau ysgol am ddim mewn ysgolion – roedd tîm wedi'i sefydlu i drafod a gweithio gydag ysgolion a rhieni gydag ôl-ddyledion yn ymwneud â phrydau ysgol. Cadarnhaodd y Prif Archwilydd Mewnol bod gwaith i leihau'r lefel o ôl-ddyledion yn parhau. Byddai plant yn yr ysgolion yn parhau i gael prydau bwyd. Roedd yr aelodau'n falch o weld bod gwaith gydag ysgolion a rhieni wedi'i fabwysiadu i leihau ôl-ddyledion.

Cyflwynodd y Prif Archwilydd Mewnol y wybodaeth ddiweddaraf ar ganllawiau'r Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth (CIPFA) ar gyfer Pwyllgorau Archwilio. Tywyswyd aelodau drwy gyflwyniad PowerPoint o'r cynnydd a wnaed hyd yma. Cadarnhawyd bod:

- Gweithgor Canllawiau CIPFA wedi cwrdd ym mis Mehefin 2018
- Hunanasesiad wedi'i ddsbarthu ymhlith aelodau'r pwyllgor a bod yr ymatebion wedi'u derbyn.
- Adolygiad o'r cylch gorchwyl – cymharu'r telerau presennol â'r telerau a argymhellwyd gan CIPFA.

Roedd yr aelodau'n falch o dderbyn y diweddariad a'r wybodaeth hyd yma. Byddai gwybodaeth a diweddariadau pellach yn cael eu cyflwyno i aelodau yn ôl y galw.

Diolchodd y Cadeirydd i'r Prif Archwilydd Mewnol am roi'r wybodaeth ddiweddaraf i aelodau o ran y cynnydd hyd yma.

PENDERFYNWYD bod y Pwyllgor Llywodraethu Corfforaethol yn derbyn adroddiad diweddarau'r Adain Archwilio Mewnol ac yn nodi'r cynnwys, ac yn nodi cynnwys y diweddariad CIPFA.

Cyflwynodd y Prif Archwilydd Mewnol yr adroddiad (a ddosbarthwyd yn flaenorol). Roedd yr adroddiad yn rhoi gwybodaeth i aelodau ynglŷn â gweithredu'r cynllun gweithredu a oedd yn cyd-fynd â'r adroddiad Archwilio Mewnol ar Gyfleusterau Cyhoeddus ym mis Ebrill 2018.

Cyflwynodd y Prif Archwilydd Mewnol adroddiad a oedd yn darparu gwybodaeth ynglŷn â sut yr oedd y Cyngor yn gweithredu gwelliannau i Gyfleusterau Cyhoeddus. 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.

Mae'r pedwar mater a godwyd yn yr Archwiliad gwreiddiol bellach wedi'u datrys yn llwyddiannus. Mae'r gwelliannau a wnaed i drefniadau casglu incwm, cysoni a diogelwch hefyd yn golygu bod y risg o dwyll yn digwydd neu'n digwydd heb i neb sylwi wedi'i lleihau, a rhoddwyd canllawiau ar waith i gyfeirio arferion cywir.

Cadarnhaodd y Prif Archwilydd Mewnol bod gwelliannau wedi'u gwneud a bod hynny wedi arwain at gynnydd yn sgôr sicrwydd Archwilio Mewnol o isel' i 'uchel'.

Roedd yr aelodau'n falch o'r cynnydd a wnaed. Rhoddwyd canmoliaeth am y gwaith caled a wnaed i wella cyfleusterau cyhoeddus yn dilyn yr adroddiad. Cadarnhawyd bod polisïau a gweithdrefnau newydd wedi'u cynhyrchu a'u rhannu â swyddogion.

PENDERFYNWYD *derbyn yr adroddiad diweddar a nodi'r cynnwys.*

12 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL

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

Dywedodd y Swyddog Monitro wrth yr Aelodau o bosib y byddai'n rhaid gohirio'r Adroddiad RIPA Blynyddol a oedd i'w gyflwyno yng nghyfarfod nesaf y Pwyllgor Llywodraethu Corfforaethol. Roedd dull newydd o asesu wedi'i gyflwyno, a olygai o bosib na fyddai'r wybodaeth berthnasol ar gyfer yr adroddiad ar gael erbyn y cyfarfod nesaf. Dywedodd y Swyddog Monitro y byddai cadarnhad yn cael ei roi yn nes at ddyddiad y cyfarfod nesaf.

Cadarnhaodd Swyddfa Archwilio Cymru bod y dyddiadau ar gyfer cyfarfodydd 2019 yn unol â'r dyddiadau terfynol ar gyfer cymeradwyo datganiad cyfrifon ond byddai'n rhaid eu monitro a'u diwygio yn y blynyddoedd nesaf.

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

Daeth y cyfarfod i ben am 12:35 p.m.

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	21 Tachwedd 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 sut y mae'n darparu gwasanaeth, darparu sicrwydd, adolygiadau a gwblhawyd, perfformiad ac effeithiolrwydd mewn ysgogi gwelliant.

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

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

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

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

4. **Manylion yr Adroddiad**

Mae adroddiad Atodiad 1 yn rhoi diweddariad fel ag yr oedd ar ddiwedd Hydref 2018, yn ymwneud ag:

- Adroddiadau archwilio mewnol a gyhoeddwyd yn ddiweddar h.y. Rhenti Tai a Grantiau Cludiant Cymru;
- Cynnydd gwaith Archwilio Mewnol hyd yma yn 2018-19;
- Cynnydd ar weithredu camau gweithredu y cytunwyd arnynt o brosiectau sicrwydd;
- Diweddariad ar berfformiad Archwilio Mewnol yn erbyn safonau wedi'u gosod; a
- Diweddariad ar gynnydd gydag Arfer Da CIPFA ar gyfer Pwyllgorau Archwilio.

Mae adroddiad Atodiad 2 yn rhoi rhestr o'r camau gweithredu archwilio mewnol sy'n weddill 7 Tachwedd 2018, fel y cofnodwyd ar verto (system rheoli perfformiad), ochr yn ochr â'r diweddariadau gwasanaeth diweddaraf.

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?**
Amherthnasol - nid oes angen penderfyniad na chynnig ar gyfer newid mewn perthynas â'r adroddiad hwn.
- 8. Pa ymgynghoriadau a gynhaliwyd gyda Chraffu ac eraill?**
Dim angen.
- 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?**
Mae gwaith yr adain archwilio mewnol yn rhoi sicrwydd i'r cyngor mewn perthynas â digonolrwydd ac effeithiolrwydd y rheolaethau sydd ar waith i reoli a lliniaru risgiau.
- 11. Pŵer i wneud y Penderfyniad**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.



Internal Audit Update

November 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 the end of October 2018 on:
 - Internal Audit reports recently issued;
 - Progress on Internal Audit work to date in 2018–19;
 - Progress with implementing agreed actions;
 - Internal Audit performance standards.

Internal Audit reports recently issued

This 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.

Housing Rents – September 2018

Medium Assurance	
4	Moderate risks/issues
0	Major risks/issues
0	Critical risks/issues

3. Overall, housing rents is well managed, but there are a few weaknesses that need to be addressed.
4. An issue raised previously around service continuity has not been fully addressed due to changes in staffing. Policies and procedures have still not been reviewed and in light of: the new OPEN Housing system, current staff absences, new staff or staff changing responsibilities; staff may be unclear of the procedures they should follow to ensure compliance with legislation.
5. There are two review teams within housing rents who are responsible for ensuring all new legislation and potential changes to the service are identified early, the most notable recent change being the Welfare Reform Act. Tenants are kept informed of changes with regard to Welfare Reform including the introduction of Universal Credit. The team has carried out a profiling exercise of tenants to ascertain how many will be affected by Welfare Reform: 'pop up shops' have been in operation, and the housing website has been maintained with current housing rents information. While it is appreciated that not all

tenants may attend the meetings or visit the website, the service is providing the necessary information.

6. At the time of our review, the OPEN Housing system went live to replace the previous Housing IT system. The OPEN Housing system benefits from having a General Data Protection Regulation (GDPR) module, and the Senior Business Systems Officer and the Income Manager Team Leader are currently reviewing the retention periods to ensure that data is deleted when it should.
7. The review has confirmed that income is collected and allocated to the tenants' accounts promptly and tenants are being encouraging to pay by direct debit. Although no independent checks around direct debit have been completed, we are satisfied that other controls in place are sufficient to ensure that the bank details and rent account reference is correct. Income reconciliation continues to be well managed and monitored.
8. During our testing we noted arrears balances have increased slightly from previous years, but levels continue to be well managed. We highlighted an issue relating to accuracy of arrears report following the introduction of the new system, which the service is aware of and addressing. Arrears are written off in line with Financial Regulations and only after exhausting all other avenues to recover the debt.
9. The service monitors performance and benchmarks against other Councils and continues to perform well in the areas of: arrears as a percentage of annual rent debt.
10. Overall, four issues have been raised – all of which can be remedied by the service.

Welsh Transport Grants – November 2018

11. The Road Safety & Sustainable Transport team is effective in securing funding from Welsh Government (WG) to improve the transport system across all areas of the county. We established that:

- Consideration is given to the staff and financial resources needed to manage a scheme before grant funding is pursued.

Medium Assurance	
3	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

- Funding is secured via a bidding process where the outcome is more favourable if match funding is also provided. An allocation from the Highways Block Capital Fund is used for this purpose.
 - Appropriate authorisation was sought from the Strategic Investment Group (SIG), Cabinet and Full Council before bids were submitted to WG within the designated timescales.
12. Occasionally, an electronic signature of the Head of Planning and Public Protection is used on the bid application to WG. In these circumstances, the Head of Planning and Public Protection should email authorisation beforehand to give permission to use his signature. We acknowledge that when funding is received, this requires the additional signature of the Chief Finance Officer.
 13. Several of the schemes we sampled were kept 'in-house', and remaining schemes showed evidence that Contract Procedure Rules had been followed correctly and procured via the procurement system (Proactis).
 14. While the team broadly followed the defined process detailed in grant bid applications, there is no evaluation of grant funded schemes when they end, and minimal recording of 'lessons learnt'. Additionally, the bid application details the requirement for having a post-delivery monitoring plan to measure the effectiveness of a scheme and the evaluation of actual outcomes. However, while the proposed actions of how this will be evaluated have been documented in the bid, there was no post-delivery monitoring plan in place.
 15. Now that the Welsh Transport Appraisal Guidance (WelTAG) has been fully implemented, it will provide a framework to ensure that a robust assessment can be made at all stages of future schemes. However, the team do not have their own written procedures or guidelines in place to ensure an appropriate and consistent approach for managing grant bids in line with the framework.
 16. Some of the key documentation in relation to the scheme is kept on a shared network drive so it is easily accessible to all key staff. This could benefit from regular housekeeping, as we struggled to find some documentation. It would be beneficial to have an overarching record showing the progress with each bid so that staff are aware of the progress and timescales for delivering the scheme.
 17. Quarterly reports are submitted to WG detailing the progress and expenditure to date, and there is regular monitoring of projects by the Senior Engineer and the Head of Service is kept informed of any issues.

18. The issues raised are operational and can easily be remedied, therefore, we have given a medium assurance rating.

Progress in delivering the Internal Audit Assurance 2018-19

19. The following table shows a summary of Internal Audit's work to date for this year. This table will be added to during the year as more projects commence.

20. Where projects have been completed since 1 April 2018, the table provides assurance ratings and number of issues raised for the completed reviews.

21. The following projects have not yet commenced but are scheduled for the coming months:

- Bridges and Structures;
- Waste Management;
- School Governance; and
- Direct Payments.

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Internal Audit Assurance Plan Areas of Work	2018-19 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
2018-19 Projects								
Catering	34	34	Complete	Medium	0	0	2	
Risk Management	5	10	Draft					
Business Continuity Management	10	12	Closing meeting					
Homelessness	5	30	Scoping					

Internal Audit Assurance Plan Areas of Work	2018-19 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
Housing Rents	49	50	Complete	Medium	0	0	4	
AONB Grant Certification	2	2	Complete	N/a				
Welsh Government Grant Certification: <ul style="list-style-type: none"> Pupil Deprivation Grant Education Improvement Grant 	12	12	Complete	N/a				
Section 106	34	40	Closing meeting					
Welsh Transport Grant	14	15	Complete	Medium	0	0	3	
Single Access Route to Housing (SARTH)	1	10	On hold					Awaiting matches from NFI exercise 2018-19. Rescheduled to Q4.
Revenues and Benefits: <ul style="list-style-type: none"> Sundry Debtors Overpayments 	39	45	Fieldwork					Nearing completion
School Governance	6	25	Scoping					Due to commence
Grants Management	17	20	Fieldwork					
School Fund Management	9	15	Fieldwork					Nearing completion
Bridges and Structures	1	10	Scoping					

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Internal Audit Assurance Plan Areas of Work	2018-19 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
Waste Management	1	10	Scoping					New Waste and recycling collection model
Legal Services Collaboration	4	10	Fieldwork					
Programme and Project Management	5	20	Fieldwork					Focus on benefit realisation
Financial Services: <ul style="list-style-type: none"> Treasury Management Payroll Accounts Payable Cash Receipting 	1	40	Scoping					
Projects Brought Forward from 2017-18								
Procurement	7	7	Complete	Low	0	1	1	Joint audit with Flintshire County Council of the shared service. Issues are consolidated into two root causes.
Project Management	5	5	Complete	Medium	0	1	1	
Learner Transport	24	25	Complete	Medium	0	0	5	
Health & Safety in Schools	10	10	Complete	Low	0	1	4	
Travel & Subsistence	1	1	Complete	Medium	0	1	3	

Internal Audit Assurance Plan Areas of Work	2018-19 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
CCTV Partnership	1	1	Complete	Medium	0	0	3	
IT Procurement of Resources	16	18	Draft					
ALN & Inclusion / Recoupment & Out of County Placement / Special Education	48	50	Draft					Revised draft issued
Pooled Budgets	2	5	Fieldwork					Potential amendment to the regulation.
Registrars	27	30	Draft					
Court of protection	35	40	Draft					Additional work requested.
Fraud & Corruption Work								
National Fraud Initiative	18	40	Ongoing					Data upload for 2018-19 exercise complete.
Housing Tenancy Fraud	5	20	On hold					Awaiting matches from NFI exercise 2018-19. Rescheduled to Q4.
General fraud enquiries and counter fraud work	42	50	Ongoing					
Follow-up Reviews								
IA project follow-ups	23	30	Ongoing					Includes devising new follow up process
Management of follow-ups	19	30						

Internal Audit Assurance Plan Areas of Work	2018-19 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
Other Areas of Work								
School Fund admin & audits	29	40	In progress					
Corporate Governance Framework	14	20	2017-18 complete					See separate report on progress to date with the improvement actions.
Corporate working groups	15	35	In progress					
Consultancy & corporate areas	26	70	In progress					
IA Support & Management								
Team Meetings / 1:1s	45	50						
Management	30	40						
Training & development	16	40						
Total Days	707	1067						

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Progress with Improvement Actions arising from Internal Audit Assurance Work 2018-19

22. Responsibility to resolve issues and manage agreed actions lies with management. The International Internal Audit Standards require internal audit to monitor what is happening to the results of audit engagements to ensure that actions have been implemented effectively or that management has accepted the risk of not taking action. The table below summarises progress as at the end of October 2018. The current status of each action is detailed in a separate Appendix report.

Service	Number of Actions Raised (includes actions from 2017/18)	Number of Actions Due	Actions Implemented Since April 2018	% Actions Completed to Date (of those that are due)	Actions Exceeding Original Due Date
Business Improvement & Modernisation	15	13	9	69%	4
Community Support Services	7	7	7	100%	0
Communications Customers & Marketing	3	3	2	67%	1
Education & Children's Services	15	11	3*	27%	8*
Facilities Assets & Housing	22	16	15	94%	1
Finance	15	15	7	47%	7

Highways & Environmental Services	12	12	7	58%	5
Legal, HR & Democratic Services	23	9	6	67%	3
Planning & Public Protection	5	5	2	40%	3
Total	117	79	58	73%	32

* The Service has reopened 3 issues which were previously closed as they recognise the need to undertake further improvement.

Internal Audit performance standards

23. 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.

24. The table below shows Internal Audit’s performance to date for 2018/19.

Customer Service Standard	Target	Current Performance
Internal Audit will discuss, agree and send services the Internal Audit Project Scoping Document before it commences work.	100%	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)	4.5
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)	2

Follow Up Action Plans & Service Improvement	Target	Current Performance
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%	73%*

25. The table above indicates that the new follow up reporting process, which has been operational for 5 months, is bedding in well. Services are responsible for updating progress themselves and Internal Audit will carry out spot checks to confirm accuracy. Internal Audit continues to perform a separate review of all actions arising from “low” or “no” assurance reports, and any actions linked to a high or major risk issue.

CIPFA Practical Guidance for Audit Committees – Update

26. The terms of reference have been revised to reflect the template recommended by the new CIPFA guidance¹. These are submitted separately for approval and will be presented at the committee's next meeting in January 2019 as part of the Annual Report on the Constitution.
27. An online evaluation survey has been developed which is based on the CIPFA Guidance template for evaluating the effectiveness of the committee. This will be circulated shortly to members of the Committee, Lead Members and Lead Officers who have attended the Committee. The results will be presented as part of the Internal Audit Update in January 2019.
28. The CIPFA Working Group highlighted that the Committee's forward work programme would benefit from a review of the scheduling of standard reports at each meeting. This work will be taken forward before the end of the financial year.

¹ *'Audit Committees, Practical Guidance for Local Authorities and Police'*, 2018 Edition, Chartered Institute of Public Finance and Accountancy

Mae tudalen hwn yn fwriadol wag

Internal Audit Actions as at 7 November 2018

Key: Green = On target; Yellow = Experiencing Difficulties; Amber = At Risk, Red = Compromised; Grey = No update.

Business Improvement & Modernisation

IAABIM03a	D151642f - AD Access - Public Sector Network (PSN) guidance has recently changed to reflect concerns over password strength and ICT will act on the new guidance and issue information to service users	01/03/17	30/06/18
	The revised information security policy includes a section on Protective Monitoring. As IAABIM04a, policy awaiting approval and distribution to raise staff awareness.	Sian Thomas	24/10/18
IAABIM04a	D151642f - AD Access Management: We are currently updating the Council's Information Security Policies and, as part of this, we will include latest guidance on passwords	01/08/16	30/06/18
	The revised Information security policy with HR and Legal prior to submitting for formal approval. A copy of the policy will be translated before placing on the intranet and promoted to staff via Denbighshire Today.	Sian Thomas	24/10/18
IAABIM08a	D171801f Corporate Document Review: A trawl of network drives will be undertaken and the results shared with Heads of Service for them to raise awareness of the issue with their teams. A day will be identified and promoted as a "Tidy Denbighshire" day	01/05/18	31/03/19
	Manager has confirmed this is not a priority action at present. No resources available to complete this activity. Deadline 31.03.19.	Carol A Evans	26/10/18
IAABIM10a	D151642F - IT Access Management : Remote support agreement for iTrent	03/06/16	31/08/18
	The iTrent agreement wasn't forthcoming so ICT and HR could decide to tolerate the risk – HR would need to agree this too. Existing controls in place reduce the risk whereby ICT must give permission for any access for external support services and activity monitored by HR officer.	Sian Thomas	24/10/18
IAABIM12a	D151642F - IT Access Management : Review and distribute the relevant policy to systems administrators (protective monitoring in relation to detecting actual or potential security incidents)	01/03/17	30/06/18
	This is currently with HR & Legal as they want to make a small part of it less ambiguous so it'll be easier to start a disciplinary. It will be available later this month, October 2018	Sian Thomas	17/10/18
IAAFHBIM01a	D171825f – Health & Safety in Schools: Tracking system for 'recommended actions' following health & safety inspections / assessments. System to include timescales, reminders and escalation triggers.	27/06/18	31/03/19
	Work is in progress with ICT to determine a suitable system to record the process. Internally the Techforge system has been looked at - which is currently used by Corporate Property Services - however performing this task on there would require a new module being developed. ICT to continue reviewing options.	Matthew Hughes	31/10/18

Customers, Communication & Marketing

	IAACCM01a	D171811F - Corporate Communications: Develop a Business Case for a new Council website which is fully accessible (by September 2018) and make necessary changes to the website if Business Case is approved. (Formerly CCM316a)	01/11/17	30/09/18
	A temporary resource has been allocated to ensure that the business case is ready for the January Corporate Plan Board meeting in order to gain approval for funding		Sian Owen	26/10/18

Education & Children's Services

IAAECS01a	D131443F - Governance : Produce an induction pack and extensive training support programme for new governors and clerks.	01/01/15	30/04/18
The actions have been implemented. There is a planned review of the Governance in 2018-19, which we review the effectiveness of the controls in place from our previous review.		Geraint Davies	27/07/18
IAAECS02a	D131443F - Governance : Produce a checklist for new governors to ensure that all necessary checks, forms, and training are completed at the appropriate time.	01/12/14	30/04/18
The actions have been implemented. There is a planned review of the Governance in 2018-19, which we review the effectiveness of the controls in place from our previous review.		Geraint Davies	27/07/18
IAAECS03a	D131443F - Governance : Review existing Instruments of Government to ensure that they comply with current legislation and are signed off by the local authority.	01/01/15	31/12/18
The legislative changes are still unknown at this point. There is a planned review of the Governance in 2018-19, which we review the impact on the Instruments of Governance to ensure compliance.		Geraint Davies	27/07/18
IAAECS04a	D131443F - Governance : Work with HR to develop an integrated system of recording/maintaining Criminal Records Bureau (CRB) / Disclosure and Barring Service (DBS) for governors	01/01/15	31/05/18
Work is progressing in the issue highlighted. There is a planned review of the Governance in 2018-19, which we assess the progress made in the actions raised from our previous review.		Geraint Davies	27/07/18
IAAECS05a	D151633F - Information Management & IT management: The Education Support team will produce a key contact list so that schools know who to contact for certain events.	01/09/16	30/04/18
Key contact list shared will all HT's in the recent conference and will be shared once translation is received.		Geraint Davies	29/10/18
IAAECS07a	D151633F - IT & Information Management in Schools: An ICO training session for governors, head teachers and business and finance managers has been provided and subsequent training sessions will be offered to maintain awareness of DPA & FOI requirements.	01/04/17	31/05/18
New Deputy GDPR officer in post. All schools have joined the new GDPR SLA and planning in progress to ensure all areas of legislation are met.		Geraint Davies	29/10/18
IAAECS09a	D151633F - IT & Information Management in Schools: Make schools aware of e-learning training that is available to them so that they can disseminate training more broadly to teachers and administrative staff.	01/09/16	31/05/18
All schools informed numerous times of the availability of the e learning and training session provided. Completion before end of November deadline will be monitored.		Geraint Davies	29/10/18
IAAECS11a	D151633F - IT & Information Management in Schools: Review existing ICT Admin Contract with Gaia where supplier agreed to encrypt mobile devices and provide certification of data destruction as part of the original Invitation to Tender.	01/05/17	31/08/18
Original contract now extended up to the end of August 2019. Gaia will provide new encrypted replacement laptops as part of the extension. Gaia have stated that they will provide certification if data destruction is required		Katie Hay	30/07/18
IAAECS13a	D171825f – Health & Safety in Schools: Accident incident reporting to be included in the self-assessment reporting tool for schools	27/06/18	30/03/19
Health and Safety self-assessment review to be amended in line with the development schedule for the toolkit.		Geraint Davies	29/10/18
IAAECS14a	D171825f – Health & Safety in Schools: “Health & Safety course” to be included in the self-assessment tool ‘School Management Review’	27/06/18	30/03/19
Health and Safety self-assessment review to be amended in line with the development schedule for the toolkit.		Geraint Davies	29/10/18
IAAECS15a	D171825f – Health & Safety in Schools: Create relevant questions relating to infection control plans and cleanliness for all schools to answer on the self-assessment tool ‘School Management Review’	27/06/18	30/12/18

	Infection Control audit checklist in development by PR and will be included in the toolkit once completed and agreed by the regional steering group.	Geraint Davies	29/10/18
IAAECS16a	D171824f School Transport : Management of Additional Learning Needs (ALN) transport applications and managed transfers	01/06/18	31/12/18
	A post for an Education Support Officer within the School Support Team is due to be advertised which is to be jointly funded by Education. As part of their role, they will be reviewing the Capita One system and assisting teams to utilise modules on the system that are currently not being used. ALN and managed transfers could form part of this review. Dependent on the outcome of the recruitment process it is anticipated that an action plan will be prepared by the end of September 2018 and delivery of this activity will depend on the priorities detailed in the action plan.	Heidi Barton-Price	02/07/18
IAASCHOOLS01a	D171825f – Health & Safety in Schools: Schools to advise Corporate Health and Safety on the progress/status of actions resulting from the Corporate Health & Safety inspections	27/06/18	30/03/19
IAASCHOOLS02a	D171825f – Health & Safety in Schools: Corporate induction template provided by HR and H&S checklist template provided by Corporate Health and Safety to be used by schools to devise in-house induction for all new staff.	27/06/18	30/03/19
IAASCHOOLS03a	D171825f – Health & Safety in Schools: All school staff must attend the relevant Health & Safety training and maintain formal training records	27/06/18	30/03/19

Facilities, Assets & Housing

IAAFAH02a	D161740F -Housing Voids & Allocations: More robust monitoring of spend to be introduced to ensure that CPR limits are not exceeded use of Exemption Forms where appropriate. Longer term, a framework is being developed and will be in place later in 2017.	01/11/16	31/03/18
Meet the buyer event took place on 29th September as planned. Proactis documents relating to the process will be complete during October. In line with this, technical documents expected to be finalised in October. Overall the Framework is on target for February 2019 introduction.		Matthew Hughes	31/10/18
IAAFAH06a	D171825f – Health & Safety in Schools: Regularly communicate the requirements for accident incident reporting to school responsible persons through training, H&S attended, Education H&S committee and Business & Finance Managers meetings	27/06/18	30/03/19
Accident and Incident reporting is now being included within general H&S training when delivered to Schools staff. In addition, Education have circulated an intranet link to all schools to ensure they are able to access the system, and reiterated the need for schools to report these incidents. Figures detailing the number of accident/incident reports - included Schools posting a nil return - are now reported to the Corporate Health & Safety Committee.		Matthew Hughes	31/10/18
IAAFAH19a	D181902f - Catering Services: Work with Head Teachers and School Business/Finance Managers to gain access to pupil records accordingly	11/09/18	31/12/18
Catering Services have had approval from Head Teachers to have access to Parent Pay debt information following attendance at Business and Finance Managers cluster meeting in September. Currently waiting for DCC Legal and Parent Pay to exchange information relating to GDPR. Aim is for Catering Admin to have access to debts on Parent Pay by December 2018.		Matthew Hughes	31/10/18
IAAFAH20a	D181902f - Catering Services: Form a School Meal Debt team to target schools whose school meal debt is excessive and/or not managed effectively	11/09/18	31/12/18
Catering Services implemented a revised School Meal Debt Policy on 1st September 2018. In addition to this, The School Meal Debt team have visited 15 of 60 Primary Schools since September. All Schools will be visited by 20th December 2018. Both these actions have led to a 22% decrease in School Meal Debt in the period (July 2018 - £41k, September 2018 - £32k). Debt to continue to be monitored through Contracts & Facilities Performance Dashboard.		Matthew Hughes	31/10/18
IAAFAH21a	D181902f- Catering Services- The School Meal debt team will assist the school's Head Teacher/Administration staff in tightening their procedures and assisting them through any administrative changes that are needed in ensuring weekly catering returns are	11/09/18	31/12/18
Catering Services implemented a revised School Meal Debt Policy on 1st September 2018. In addition to this, The School Meal Debt team have visited 15 of 60 Primary Schools since September. All Schools will be visited by 20th December 2018. Both these actions have led to a 22% decrease in School Meal Debt in the period (July 2018 - £41k, September 2018 - £32k). Debt to continue to be monitored through Contracts & Facilities Performance Dashboard.		Matthew Hughes	31/10/18
IAAFAHBIM01a	D171825f – Health & Safety in Schools: Tracking system for 'recommended actions' following health & safety inspections / assessments. System to include timescales, reminders and escalation triggers.	27/06/18	31/03/19
Work is in progress with ICT to determine a suitable system to record the process. Internally the Techforge system has been looked at - which is currently used by Corporate Property Services - however performing this task on there would require a new module being developed. ICT to continue reviewing options.		Matthew Hughes	31/10/18

Finance

IAAFIN02a	D161756f - Corporate Petty Cash Review: Review all bank accounts to identify any dormant accounts and close them, where necessary, and update all out of date petty cash signatories.	01/12/17	31/05/18
There is evidence that the dormant accounts have been closed. Some of the signatories are still incorrect.		Lisa Lovegrove	27/03/18
IAAFIN03a	D171805f: CAD: Chief Internal Auditor, Head of Finance and Head of Legal, HR & Democratic Services to meet and review existing ASP Framework document, looking at the type of arrangements that it applies to and then the reporting frequency requirements	01/03/18	30/04/18
Meeting took place and agreed the reporting arrangement. Process in place for ASPs set up of new ASPs devised by Finance. Review of existing ASPs will be undertaken as part of service challenge process. Summary of the results will be collated and reported to Corporate Governance Committee as part of the Annual Report summarising the service challenge results.		Lisa Lovegrove	30/10/18
IAAFIN04a	D161756f - Corporate Petty Cash Review: The Senior Payments Officer will reconcile the bank accounts against the information held on the Accounts Payable System and amend the account names accordingly	31/12/17	31/05/18
Corporate bank accounts have been reconciled to the Accounts Payable system and account names amended accordingly. However, the school account names have not yet been reconciled. This is dependent on the information being sent through from the schools, as in agreed action below.		Lisa Lovegrove	27/03/18
IAAFIN05a	D161756f - Corp PC: Changes have been identified within the Proactis system, which will provide consistency and enhanced control in processing of petty cash claims. These changes will feed into guidance documents and communicated to all petty cash users.	28/02/18	31/07/18
Andrew Kneale - I have completed my bit of this in terms of renaming the Creditor records. There are still further actions on the project that are being completed by Finance (Sandra Jones) and Audit (Geraldine Saunders).		Peter York	05/06/18
the date for the completion of the finance section of the guidance has been rolled on, a new completion date of July has been agreed			
IAAFIN07a	D171806f - Revs & Bens: Internal Audit will carry out a review of debts under £25 to ensure that the current Financial Regs are being complied with now the new system is more embedded	01/09/17	30/06/18
Internal Audit have reviewed debts under £25 and found that a large number are issued for good reason. Several are annual payments and are carried forward from year to year. Services who are still issuing a significant volume of invoices under £25 have been contacted requesting them to review their processes in this respect. Work is continuing with the Business Support Manager to take this further.		Peter York	07/06/18
IAAFIN10a	D161721f - Risk of Fraud & Corruption: A corporate anti-fraud plan is to be developed initially. An annual review will then be completed to assess how effectively the council performs against the plan.	01/06/18	30/06/18
This is underway. CIA is capturing fraud referrals and time spent on them and met with HR Manager to understand their involvement with referrals. A process has been put in place to ensure coordination between CIA and HR on any potential investigations. CIA to meet with Head of Finance to discuss before producing the Annual Fraud Report.		Peter York	07/06/18
IAAFIN14a	D171807F - Financial Systems 2017-18: - Re-circulate the existing guidance notes showing how VAT should be coded to all the users in Proactis	01/03/18	30/04/18
Follow up will be completed as part of upcoming review of Financial Services.		Lisa Lovegrove	30/11/18
IAAFIN15a	D171807F - Financial systems 2017-18: Reviewed and amend Financial Regulations to reflect reality with regard to retrospective purchase orders	01/03/18	31/07/18
Follow up will be completed as part of upcoming review of Financial Services.		Lisa Lovegrove	30/11/18

Highways & Environmental Services

IAAHES01a	D171803f: Improving our roads priority. To deliver the annual capital highway maintenance programme. We will report progress in three categories; work completed, work not done due to third party issues and work not done due to issues within our control.	01/04/18	31/03/19
There are 57 sites on the list and so far 15 have been completed and another 41 are either on site, booked in with a contractor or planned. One scheme in St Margaret's Drive in Rhyl will not now be done this year due to work to demolish the adjacent school.		Clair Sellers	24/10/18
IAAHES05a	D171824f Learner Transport : Update the corporate contract register with all learner transport contracts	01/06/18	30/09/18
We are currently in the process of updating the corporate contract register with all learner transport contracts		Heidi Barton-Price	02/07/18
IAAHES07a	D171824f:Learner Transport: Implement a dynamic purchasing system	01/06/18	31/12/18
We are progressing the implementation of the dynamic purchasing system. A report on implementation was discussed at Cabinet 26th June 2018. Our second meeting with suppliers was held 21st June and we have held several meetings with Procurement. By implementing this system it will reduce any complexities as highlighted in the Learner Transport review.		Heidi Barton-Price	02/07/18
IAAHES10a	D171824f:Learner Transport: Income for the college element of the Learner Transport budget recharges	01/06/18	31/08/18
At the time of the audit, Term 2 had not been invoiced as supplier claims were awaited (these are not paid until May). A meeting with Coleg Llandrillo's Principal Officer will be arranged with Education, Learner Transport and Finance to include further discussion on 'on-account' invoicing at the beginning of the next academic year (to allow up-front charges to be applied based on the previous year's income). We already engage with Coleg Cambria and any potential improvements can be discussed with them as they have far few learners. Note, however, that deadlines will always be tight owing to the structure of the further education system and transfer from secondary to further education.		Heidi Barton-Price	02/07/18
IAAHES11a	D151627f: Fleet: business case for a new system will be developed (ICT procurement). Funding streams will be investigated to cover the purchase cost. If agreed, a new fleet management system will be implemented.	01/04/17	31/10/18
Document will be completed by end of September 2018 and advertised Sell to Wales		Clair Sellers	26/09/18

Legal, HR & Democratic Services

IAALHRD03a	D161746f - Corporate Procurement: Dun & Bradstreet checks carried out at tendering stage are to be saved into the attachments section of the project (as a private attachment for Council staff only to view) on the Proactis system.	01/06/17	30/06/18
This instruction has been given to Project Managers. Procurement will monitor and pick up with project managers where the check has not been uploaded.		Karen A Evans	07/08/18
IAALHRD07a	D171801f - Corporate Document Retention - HR to ensure that documents are disposed of in line with the corporate document retention schedule - ITrent	01/01/18	31/03/19
We are currently further guidance on how to manage this going forward specifically in relation to employment checks		Catrin Roberts	11/10/18
IAALHRD09a	D171815f - Travel & Subsistence: Send a DVLA form to all employees who have claimed mileage within the last 12 months.	01/04/18	31/03/19
The new form has now been received and we are using that for new employees. We will now need to proceed with the exercise of collating this information for existing employees.		Catrin Roberts	11/10/18
IAALHRD10a	D171815f - Travel & Subsistence: Check the declaration on Proactis to ensure that it complies with the requirements of the policy.	01/04/18	31/03/19
This will be done as part of IAALHRD 11a		Catrin Roberts	11/10/18
IAALHRD11a	D171815f - Travel & Subsistence: Add a separate declaration relating to the completion of the DVLA form in the last 12 months	01/04/18	31/03/19
Now that we have received the correct DVLA form this can now progress with a revised date of 31/3/19		Catrin Roberts	11/10/18
IAALHRD12a	D171815f - Travel & Subsistence: Check the capability of Proactis to see whether it can store information regarding the date the DVLA form was completed	01/04/18	31/03/19
This can now progress with a revised date of 31/3/19		Catrin Roberts	11/10/18
IAALHRD13a	D171815f - Travel & Subsistence: Incorporate a process for the monitoring of the return of completed DVLA forms and ensure forms received are checked within 48 working hours of being received by the Council.	01/04/18	31/03/19
The policy has been done in draft but could not be completed due to the new DVLA form. This has can now be progressed with a revised date of 31/3/19		Catrin Roberts	11/10/18
IAALHRD14a	D171815f - Travel & Subsistence: Update the Travel and Subsistence Policy to reflect the changes in the process for claiming mileage.	01/04/18	31/03/19
The policy has been done in draft but not progressed due to need for updated form. This can now be progressed with a revised date of 31/3/19		Catrin Roberts	11/10/18
IAALHRD15a	D171815f - Travel & Subsistence: To provide a link to the revised policy to the Proactis Team, who will create a link on the P2P Expenses module to the "Travel and Subsistence" policy on the intranet.	01/04/18	31/03/19
This had been put on hold whilst the revised policy was being completed. It can now progress with a revised date of 31/3/19		Catrin Roberts	11/10/18
IAALHRD16a	D171814 - Joint Procurement: Provide regular updates to Corporate Governance, Audit and Scrutiny and an annual report to Cabinet	01/06/18	31/03/19
IAALHRD17a	D171814f- Joint Procurement: Update the procurement strategy	01/06/18	31/03/19
IAALHRD18a	D171814f-Joint Procurement: Agree a methodology to capture efficiency savings and non-financial savings	01/06/18	30/09/18
IAALHRD19a	D171814f-Joint Procurement: Review contract procedure rules relating to extensions, variations and direct awards to ensure markets are regularly tested and the most competitive price obtained (and remind staff of good practice in relation to these)	01/06/18	31/10/18
IAALHRD20a	D171814f-Joint Procurement: Consider options for a time recording system and review time spent working on regional procurement	01/06/18	31/03/19
IAALHRD21a	D171814f-Joint Procurement: Review the role of the Joint Corporate Procurement Unit to highlight procurement and the need to collaborate	01/06/18	31/03/19

IAALHRD22a	D171814f-Joint Procurement: Promote the Joint Corporate Procurement Unit and attend SLT/CET six monthly	01/06/18	31/03/19
IAALHRD23a	D171807F - Financial Services 2017-18: Review and amend the disclaimer allowing staff to opt out of information sharing in line with General Data Protection Regulation.	01/03/18	31/05/18
IAALHRD24a	D171810f - Settlement Agreements - Our review identified some settlement agreement payments where at least one of the required signatories was absent. This control is vital to make sure that key persons are consulted and provide a record that they approved the payment.	25/01/18	31/03/18
IAALHRD25a	D171810f - Settlement Agreements - Inconsistencies in the general housekeeping and document retention of settlement agreement case information could result in the loss of key documentation. This could harm any case brought against the Council, leading to potential increased costs and damages	25/01/18	25/01/18

Planning & Public Protection

General Information

Contributing Services Planning & Public Protection

Activities

IAAPPP02a	D171817f - CCTV Partnership: The CCTV Partnership does not have a risk register so it was unclear whether all potential risks were being considered and managed.	01/04/18	31/07/18
	Initial work has started on producing a register	Lisa Lovegrove	06/11/18
IAAPPP04a	D171817f - CCTV Partnership: The draft Service Level Agreement (SLA) between the Partnership Board and Cheshire West and Chester Council (CWAC) does not include any performance targets that CWAC can be measured against.	01/04/18	31/07/18
	North Wales Police, DCC and Cheshire West and Chester are working on developing a set of performance measures which will be reported to every Board meeting. Draft measures have been suggested and are to be agreed by all partners. I will update you once this has been agreed by the Board.	Lisa Lovegrove	06/11/18
IAAPPP05a	D151630f-Housing Enforcement: Modernisation of the payment process for Houses in Multiple Occupancy licences.	01/04/18	31/03/19
	The HMO licensing form is being reviewed and changes are being made to encourage payment by card, and to discourage cheque payments. Meeting held with Homeless Prevention, DCC Housing Service and the Web Team to review the current Landlord Web Page with a view to improving the overall content which includes payment methods.	Eleri Williams	22/10/18
IAAPPP06a	Welsh Transport Grants (D181905f) -Guidelines are to be developed to provide detail about: the process; the roles and responsibilities; the approval process; and scheme monitoring arrangements.	01/11/18	31/03/19
IAAPPP07a	Welsh Transport Grants (D181905f) - Basic housekeeping of files will be undertaken in the short term to minimise duplication and to ensure all files are accessible. This will be done ahead of the new application process for financial year 2019-20 funding.	01/11/18	31/12/18
IAAPPP08a	Welsh Transport Grants (D181905f) - Only key e-mails will be saved to the scheme network folder.	01/11/18	30/11/18
IAAPPP09a	Welsh Transport Grants (D181905f) - As per IAAPPP07a : As advised the new guidelines being developed will include details and a convention for the storage of electronic files.	01/11/18	31/03/19
IAAPPP10a	Welsh Transport Grants (D181905f) - A debrief for the project team will be held at the end of each large grant-funded project, or for a collection of smaller projects. Findings to be discussed at Traffic Case Conference meeting as shared-learning.	01/11/18	31/12/18

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y cyfarfod:	21 Tachwedd 2018
Aelod / Swyddog Arweiniol:	Alan Smith - Pennaeth Gwella Busnes a Moderneiddio
Awdur yr Adroddiad:	Lisa Lovegrove – Prif Archwilydd Mewnol
Teitl:	Diweddariad ar y Cynllun Gwella Llywodraethu

1. Am beth mae'r adroddiad yn sôn?

Mae'r adroddiad hwn yn darparu'r wybodaeth ddiweddaraf ar gynnydd wrth roi'r cynllun gwella llywodraethu a oedd ynghlwm â Datganiad Llywodraethu Blynyddol 2017/18 ar waith.

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

Y bwriad yw darparu gwybodaeth ar y modd y mae'r Cyngor yn mynd ati i roi gwelliannau i drefniadau llywodraethu ar waith ers cyhoeddi'r Datganiad Llywodraethu Blynyddol ym mis Gorffennaf 2018.

3. Beth yw'r Argymhellion?

Y Pwyllgor i adolygu a chynnig sylwadau ar gynnydd.

4. Manylion yr Adroddiad

Atodiad 1 yw'r Cynllun Gweithredu Gwella Llywodraethu, sydd yn dangos cynnydd da wrth roi'r camau gweithredu ar waith – mae'r holl gamau yn mynd rhagddynt gydag un cam wedi ei gwblhau yn gynt na'r disgwyl.

Mae'n edrych yn debygol fod yr holl gamau ar y trywydd cywir i gyrraedd eu terfyn amser disgwylidig.

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

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

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

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

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

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

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

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

9. Datganiad y Prif Swyddog Cyllid

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

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

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

11. Pŵer i wneud y Penderfyniad

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

Atodiad A - Cynllun Gweithredu Gwella Llywodraethu

Maes Gwella	Cam Gweithredu	Statws Presennol
<p>Mewn perthynas â'r camau gweithredu a gwblhawyd yng nghynllun gwella'r llynedd, mewn ymateb i adroddiad SAC 'Llywodraethu da wrth Benderfynu ar newidiadau sylweddol i wasanaethau – Cyngor Sir Ddinbych', mae'r Cyngor yn ystyried fod gwelliant pellach yn bosibl i sicrhau monitro cyson, amserol ar effaith pob newid sylweddol i wasanaeth.</p>	<p>Atgoffa cadeiryddion pwyllgorau sy'n gwneud penderfyniadau gan gynnwys y Cabinet i sicrhau fod trafodaethau yn cynnwys ystyriaeth i asesiadau effaith.</p> <p>Craffu cyn penderfynu sicrhau y rhoddir ystyriaeth i natur ac amllder monitro effeithiau yn y dyfodol lle bo hynny'n briodol.</p> <p>Pennaeth Gwella Busnes a Moderneiddio a Phennaeth y Gyfraith, AD a Gwasanaethau Democrataidd</p> <p>31 Mawrth 2019</p>	<p>Cwblhau yn ôl y cam gweithredu y cytunwyd arno.</p>
<p>Mae angen adlewyrchu risgiau sy'n gysylltiedig â newidiadau sylweddol i wasanaethau yn well o fewn yr adroddiadau ar y penderfyniadau fel bod penderfyniad y Cyngor wedi ei hysbysu'n gywir. Dylai unrhyw effeithiau negyddol nodedig a nodir o fewn yr asesiad effaith gael ei adlewyrchu yn yr asesiad risg.</p>	<p>Bydd y nodiadau canllaw sydd wedi eu cynnwys yn y Templedi Adroddiadau yn cael eu hadolygu i bwysleisio'r angen i nodi ac egluro'n glir o fewn corff yr adroddiad am unrhyw risgiau ac effeithiau cysylltiedig.</p> <p>Rheolwr Tîm Cynllunio Strategol a'r Pennaeth Gwasanaethau Cyfreithiol, AD a Democrataidd.</p> <p>31 Mawrth 2019</p>	<p>Mae'r Rheolwr Tîm Cynllunio Strategol a'r Rheolwr Gwasanaethau Democrataidd wedi trafod geiriad newydd ar gyfer templedi'r adroddiad. Mae'r templed adroddiadau wedi cael ei ddiweddarau a'r eirfa wedi'i ddiwygio sy'n cymryd i ystyriaeth y risgiau sy'n codi o'r penderfyniad i symud ymlaen.</p> <p><i>Hyrwyddo newidiadau yn angenrheidiol i sicrhau fod swyddogion perthnasol yn ymwybodol o'r newid ac yn llenwi'r adran yn gywir.</i></p>

Maes Gwella	Cam Gweithredu	Statws Presennol
<p>Hyrwyddo ymwybyddiaeth swyddogion o'r cod ymddygiad gan gynnwys datgan cysylltiad â'r polisi rhannu pryderon</p>	<p>Bydd modiwl hyfforddiant e-ddysgu yn cael ei gyflwyno i staff newydd i ddechrau ac yna i'r holl staff.</p> <p>Rheolwr AD Strategol</p> <p>31 Mawrth 2019</p>	<p>Mae'n cael ei ddatblygu ac ar y trywydd iawn i gael ei gyflwyno flwyddyn nesaf.</p>
<p>Nodwyd bwlch cyllidebol yn yr MTFP ac mae bwrdd rhaglen newydd yn cael ei sefydlu i ganfod arbedion.</p> <p>Mae angen i'r Cyngor ganfod sut y bydd arbedion yn cael eu cyflawni o fewn yr amserlen ofynnol i fynd i'r afael â'r bwlch yn y gyllideb.</p>	<p>Sefydlwyd bwrdd, cytunwyd ar gylich gorchwyl ac mae'r broses ar gyfer 2019/20 wedi dechrau.</p> <p>Pennaeth Cyllid</p> <p>28 Chwefror 2019</p>	<p>Adrodd i'r Pwyllgor Llywodraethu Corfforaethol ym Medi 2018 wedi amlinellu i ailffurfio bwrdd y Cyngor a'i ddiben i sicrhau fod y Cyngor yn gallu cyflawni'r arbedion angenrheidiol.</p>
<p>Trowsnewidiadau yn ymwneud â newidiadau o fewn yr Uwch Dîm Arweinyddiaeth i leihau'r effaith ar ddarpariaeth wasanaeth.</p> <p>Trowsnewidiadau 46</p>	<p>Prosesau ar waith i reoli newidiadau ar lefel uwch i sicrhau fod swyddogion newydd yn cyflawni eu swyddogaethau a'u cyfrifoldebau yn llawn ac yn effeithiol.</p> <p>Uwch Dîm Arweinyddiaeth ac AD 31 Rhagfyr 2018</p>	<p>Mae'n cael ei reoli ar sail achos i achos.</p>
<p>Mae'r ddibyniaeth gynyddol ar bartneriaid i weithio gyda'r Cynghorau i ddarparu gwasanaethau allweddol yn golygu fod angen trefniadau cadarn ar gyfer goruchwyllo a monitro i sicrhau eu bod yn effeithiol.</p>	<p>Adolygu'r Llawlyfr Llywodraethu Partneriaethau a rhoi gwybod i'r Uwch Dîm Arweinyddiaeth fel bod y partneriaethau yn gweithredu'r gofynion.</p> <p>Rheolwr Tîm Cynllunio Strategol a'r UDA</p> <p>31 Mawrth 2019</p>	<p>Mae proses herio gwasanaeth eleni wedi bod â phwyslais ar fodelau cyflawni gwasanaeth gwahanol. Mae angen i wasanaethau gwblhau'r wybodaeth ynghylch partneriaethau a'r ASDM y mae'n rhan ohono ynghyd â manylion o drefniadau monitro yn eu lle.</p> <p>Bydd hynny'n galluogi proses herio'r gwasanaeth i herio unrhyw ASDM sydd ddim i'w gweld yn gweithio'n effeithiol.</p>

Maes Gwella	Cam Gweithredu	Statws Presennol
Mae nifer cynyddol o wasanaethau craidd yn cael eu darparu drwy gontractau mawr a chymhleth ac angen trefniadau effeithiol ar gyfer rheoli'r contract.	Adolygiad Archwilio Mewnol o Reoli Contractau yn 2018/19. Prif Archwilydd Mewnol 30 Mehefin 2019	Archwilio Mewnol wedi'i gynllunio ar gyfer chwarter 4 2018/19.
Arddangos fod bendithion arfaethedig yn cael eu cyflawni o raglenni a phrosiectau mawr.	Adolygiad Archwilio Mewnol o wireddu bendithion reolaeth rhaglenni a phrosiectau yn 2018/19. Prif Archwilydd Mewnol 31 Mawrth 2019	Archwiliad Mewnol o reoli rhaglen a phrosiect yn cael ei wneud sydd yn cynnwys adolygiad o brosiect caeedig i asesu cyflawniad gwireddu lles.
Bydd cydymffurfriad gyda Rheoliadau Diogelu Data Cyffredinol o fis Mai 2018 yn golygu fod angen adnoddau sylweddol o bob rhan o'r Cyngor.	Mae'r Grŵp Llywodraethu Gwybodaeth wedi datblygu cynllun gweithredu a dibyniaeth ar wasanaeth i gynorthwyo i gyflwyno'r camau angenrheidiol i gydymffurfio â'r rheoliadau newydd. Hyfforddiant cyfathrebu a gofynnol i'w ddarparu yn unol â'r cynllun gweithredu. Pennaeth Gwella Busnes a Moderneiddio 31 Mawrth 2019	Mae cynllun gweithredu Grŵp Llywodraethu Gwybodaeth yn gwneud cynnydd fel y gwelir isod: <ul style="list-style-type: none"> • Hyfforddiant RhDDC yn cael ei gyflwyno yn yr hydref – 52% wedi'i gwblhau. • Cofrestr Asedau Gwybodaeth y Cyngor yn weithredol ond yn dal i gael ei olygu – 70% wedi'i gwblhau • Geiriad contractau wedi'u diwygio ar gyfer contractau newydd wrth symud ymlaen, ac adolygiad o gontractau presennol wedi'i dechrau i ddiweddarau'r geiriad.

Mae tudalen hwn yn fwiadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y cyfarfod:	21 Tachwedd 2018
Aelod / Swyddog Arweiniol:	Cyng Julian Thompson Hill / Lisa Lovegrove
Awdur yr Adroddiad:	Lisa Lovegrove, Prif Archwilydd Mewnol
Teitl:	Asesiad Allanol o'r Adain Archwilio Mewnol

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

Daeth Safonau Archwilio Mewnol y Sector Cyhoeddus (PSIAS) i rym ar 1 Ebrill 2013 (diwygiedig o 1 Ebrill 2017), gan gyflwyno gofyniad am asesiad allanol o'r holl wasanaethau archwilio mewnol. Rhaid i'r asesiad hwn gael ei gynnal o leiaf unwaith bob pum mlynedd gan arolygwr cymwys, annibynnol, o'r tu allan i'r sefydliad.

Atodir yr asesiad gan y Rheolwr Archwilio o Gyngor Sir Gwynedd a'r adroddiad fel Atodiad 1.

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

Darparu gwybodaeth i'r Pwyllgor er mwyn ei alluogi i gyfrannu at asesiad ansawdd allanol archwilio mewnol sydd yn digwydd o leiaf unwaith bob pum mlynedd er mwyn bodloni ei Gylch Gorchwyl a derbyn sicrwydd fod yr adain archwilio mewnol yn cydymffurfio â Safonau Archwilio Mewnol y Sector Cyhoeddus.

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

Fod y Pwyllgor yn nodi canfyddiadau'r Asesiad Allanol ac yn cytuno i fonitro gweithrediad camau i fynd i'r afael â'r argymhellion mewn adroddiadau yn y dyfodol.

4. **Manylion yr Adroddiad**

Cyflwynodd y PSIAS ofyniad am asesiad allanol o wasanaethau archwilio mewnol y mae'n rhaid i adolygydd cymwys ac annibynnol o'r tu allan i'r sefydliad ei gynnal o leiaf unwaith bob pum mlynedd. Daeth hyn i rym ar 1 Ebrill 2013.

Diben yr asesiad allanol yw helpu i wella'r ddarpariaeth y mae'r gwasanaeth archwilio yn ei chynnig i'r Cyngor. Dylai'r asesiad fod yn broses gefnogol sydd yn adnabod cyfleoedd i ddatblygu a fydd yn y pen draw yn helpu i gynyddu gwerth y swyddogaeth archwilio i'r Cyngor.

Mae'r ddau ddull o fynd ati i gynnal asesiadau allanol a amlinellir yn y safonau yn cynnwys naill ai asesiad allanol llawn neu hunanasesiad mewnol sy'n cael ei ddilysu wedyn gan adolygydd allanol. Dylai adolygwyr allanol:

- Feddu ar gymhwyster proffesiynol cydnabyddedig
- Fod â phrofiad addas o archwilio mewnol – o leiaf pum mlynedd ar lefel rheolwr o fewn y sector cyhoeddus / llywodraeth leol
- Fod â phrofiad manwl o arferion arwain o fewn archwilio mewnol
- Fod â gwybodaeth gyfredol a manwl o'r Diffiniad, y Cod Moeseg a'r Safonau Rhyngwladol

Cytunodd Grŵp Prif Archwilwyr Cymru y dylai awdurdodau sy'n aelodau ymgymryd â'r broses asesu allanol fel adolygiad gan gymheiriaid, lle y byddai un Awdurdod yn ymgymryd â'r gwaith o asesu Awdurdod gwahanol o fewn y grŵp. Trefnwyd yr asesiad allanol trwy Grŵp Prif Archwilwyr Cymru, a ddewisodd Gyngor Sir Gwynedd fel yr awdurdod i ymgymryd â'r archwiliad gan nad oedd ganddynt unrhyw wrthdaro buddiannau hysbys, a hynny'n sicrhau eu bod yn ddigon annibynnol. Ymgwymerwyd â'r gwaith maes ym Mawrth 2018 gan y Prif Archwilydd o Gyngor Gwynedd.

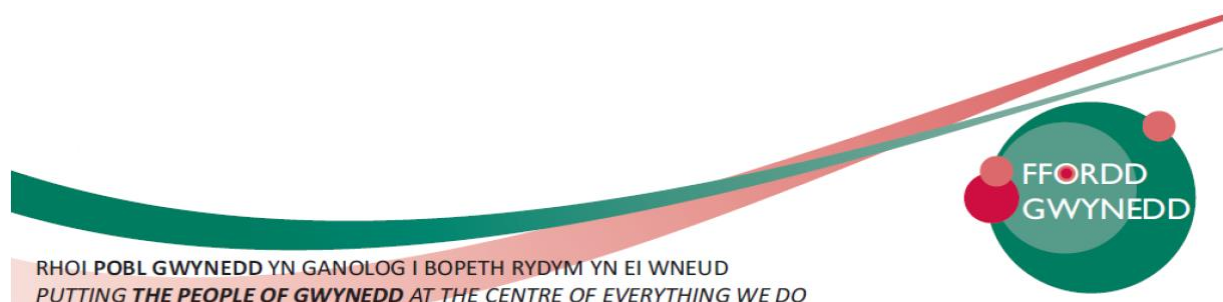
Mae'r Prif Archwilydd Mewnol wedi cytuno i ganfyddiadau'r asesiad yn ogystal â chynllun gweithredu, a dangosir yr adroddiad yn llawn yn Atodiad 1.

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 i'r Blaenoriaethau Corfforaethol.
6. **Faint fydd hyn yn ei gostio a sut y bydd 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 Les?**
Amherthnasol - nid oes angen penderfyniad na chynnig ar gyfer newid mewn perthynas â'r adroddiad hwn.
8. **Pa ymgynghoriadau a gynhaliwyd gyda'r Pwyllgorau Craffu ac eraill?**
Dim angen.
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?**
Mae gwaith yr adain archwilio mewnol yn rhoi sicrwydd i'r cyngor mewn perthynas â digonolrwydd ac effeithiolrwydd y rheolaethau sydd ar waith i reoli a lliniaru risgiau.
11. **Pŵer i wneud y Penderfyniad**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.

INTERNAL AUDIT REPORT



EXTERNAL QUALITY ASSESSMENT OF DENBIGHSHIRE COUNTY COUNCIL INTERNAL AUDIT SERVICE



EXTERNAL QUALITY ASSESSMENT OF DENBIGHSHIRE COUNTY COUNCIL INTERNAL AUDIT SERVICE

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) became effective from 1st April 2013 (revised as from 1 April 2017) and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside the organisation.
- 1.2 The two possible approaches to external assessments outlined in the standard included either a full external assessment or an internal self-assessment validated by an external reviewer.
- 1.3 Members of the Welsh Chief Internal Auditors Group elected to adopt the self-assessment approach, with another member of the Group undertaking the validation.

2. Purpose

- 2.1 The purpose of the external assessment is to help improve the delivery of the audit service to the organisation. The assessment is designed to be a supportive process that identifies opportunities for development which ultimately help to enhance the value of the audit function to the authority.

3. Results

- 3.1 An external validation of the self-assessment completed by the Chief Internal Auditor of Denbighshire County Council was undertaken by the Audit Manager of Gwynedd Council.
- 3.2 In summary, there are 334 best practice requirements within the PSIAS. A self-assessment review of the conformance against the PSIAS was undertaken by the Chief Internal Auditor during 2017/18. The results of the self-assessment and the resulting Quality Assurance Improvement Plan was submitted to the Corporate Governance Committee in November 2017.
- 3.3 Following the external validation of the self-assessment, it is considered that the Internal Audit Service of Denbighshire County Council is currently conforming to 308 of the requirements, a partial conformance with 14 and no non-conformance.
- 3.4 The results of the checklist is summarised in Table 1 overleaf:

Table 1 – Summary of Conformance with the Standards

Standard		Conformance				
		Y	N	P	N/A	Total
1.	Definition of Audit Risk	3				3
2.	Code of Ethics	12		1		13
3.	Attribute Standards					
1000	Purpose, Authority and Responsibility	21		2		23
1100	Independence and Objectivity	26		1	2	29
1200	Proficiency and Due Professional Care	21				21
1300	Quality Assurance & Improvement Programme	22		4	1	27
4.	Performance Standards					
2000	Managing the Internal Audit Activity	42		1	3	46
2100	Nature of Work	29		2		31
2200	Engagement Planning	56			2	58
2300	Performing the Engagement	22				22
2400	Communicating Results	48		3	4	55
2500	Monitoring Progress	4				4
2600	Communicating the Acceptance of Risks	2				2
		308	0	14	12	334

Y – Yes, N – No, P – Partially and N/A – Not Applicable

3.5 The areas of partial or non-conformance with the PSIAS are provided in section 4 along with suggested areas for improvement.

4. Areas of Non-Conformance or Partial Conformance / Suggested Areas for Improvement

4.1 Code of Ethics

4.1.1 Section 6 of the Public Sector Internal Audit Standards states in addition to conformance with the Code of Ethics, internal auditors who work in the public sector must also have regard to the Committee Standards of Public Life's *Seven Principles of Public Life*.

4.1.2 Although it is a requirement for all members of the Internal Audit service to make an annual declaration that they agree to comply with the IIA (Institute of Internal Audit) Code of Ethics, the declaration did not encompass the *Seven Principles of Public Life*. However, following the external assessment, the Chief Internal Auditor has amended the Internal Audit Declaration Form to comply with the Standard.

4.2 Standard 1000: Purpose, Authority and Responsibility

4.2.1 The Internal Audit Charter does cover arrangements for appropriate resourcing, however, the Charter does not incorporate to whom to report if there were insufficient resources.

4.3 Standard 1100: Independence and Objectivity

4.3.1 The Standard suggests that on an annual basis the board approves the internal audit budget and resource plan. Denbighshire's Internal Audit Service has produced an Internal Audit Strategy which represents the proposed internal audit activity for the year and provides an outline scope of coverage. However, the Internal Audit Strategy does not provide details of the annual resources available for internal audit, i.e. number of productive days available after taking into account non-productive time, e.g. annual leave, training etc.

4.4 Standard 1300: Quality Assurance and Improvement Programme

4.4.1 The Standards require that a Quality Assurance and Improvement Programme (QAIP) is developed and maintained to enable the internal audit activity to be assessed against the PSIAS for conformance. The QAIP has been designed by the IIA Global to assist in raising standards.

4.4.2 The completion of the *Checklist for Assessing Conformance with the PSIAS* is an important element of the QAIP. The checklist was developed by CIPFA to satisfy the requirements set out in PSIAS 1311 and 1312 for periodic self-assessments and externally validated self-assessments as part of the Quality Assurance and Improvement Programme. The Local Government Application Note states "*if the periodic assessment is in the form of self-assessment, the checklist for assessing conformance in the Application Note would be recommended as it covers both the PSIAS and the content of the Application Note itself*". However, the internal assessment was carried out using the IIA's Checklist. A new checklist is currently being developed by CIPFA.

4.4.3 The public sector requirement to PSIAS 1320: Reporting on the Quality Assurance and Improvement Programme states "*the results of the quality assurance and improvement programme against any improvement plans must be reported in the annual report*". The results of the self-assessment carried out in 2017/18 along with the Quality Assurance and Improvement Programme was reported to the Corporate Governance Committee in November 2017. However, the Annual Report did not include the QAIP although reference was made to conformance with the Standards.

4.4.4 The Standards require that the Quality Assurance and Improvement Programme include both internal and external assessments. The results of this external assessment should be included in the Quality Assurance Improvement Programme and presented to committee.

4.4.5 The periodic assessment should include a review of the activity against the risk-based plan and the achievement of its aims and objectives. The Internal Audit Strategy 2017/18 identified a 'pot' of projects that were identified as main priorities. In the Internal Audit Annual Report produced by the Chief Internal Auditor, it did not report on activity against the priority projects and only provided details on actual reports issued, hence a comparison of planned versus actual was not provided.

**4.5 Standard 2000: Managing the Internal Audit Activity 2060:
Reporting to Senior Management and the Board**

4.5.1 The PSIAS states, *"the frequency and content of reporting are determined collaboratively by the chief audit executive, senior management and the board. The frequency and content depends on the importance of the information to be communicated and the urgency of the related actions to be taken by senior management and/or the board"*.

4.5.2 The Corporate Governance Committee has a standing item on its agenda the *"Forward Work Programme"* of the Committee for an Internal Audit Update report. For the financial year 2017/18, a total of nine meetings of the Committee were scheduled but five of the meetings were cancelled. The Committee also receives 'low' or 'no' assurance reports as a separate agenda item of the next available meeting, which ensures that important information is communicated promptly. The frequency of the Internal Audit updates should, therefore, be discussed and agreed and the forward work programme updated accordingly.

**4.6 Standard 2100: Nature of Work
2110: Governance**

4.6.1 In order to conform with the Standards, the internal audit activity is required to assess and make appropriate recommendations for improving the governance process. Denbighshire's Internal Audit Service do not make recommendations but an agreed improvement action plan is produced in conjunction with the client which enables better ownership of the actions.

4.6.2 The PSIAS require the internal audit activity to evaluate the design, implementation and effectiveness of the Authority's ethics-related objectives, programs and activities. Although an audit of *"Managing the Risk of Fraud and Corruption"* has been carried out, which incorporated ensuring policies were in place e.g. whistleblowing, code of conduct etc. no specific audits have been conducted in relation to ethics and culture.

**4.7 Standard 2400: Communicating Results
2410: Criteria for Communicating**

4.7.1 The basic aim of every internal audit report should be to prompt management to implement the agreed actions for change leading to improvement in the control environment and performance. Recommendations should be prioritised according to risk. The recommendations and the resultant action plans should be agreed prior to the issue of the final report.

- 4.7.2 Any areas of disagreement between the internal auditor and management that cannot be resolved by discussion should be recorded in the action plan and the residual risk highlighted. Those weaknesses giving rise to significant risks that are not agreed should be brought to the attention of a more senior level of management and the board.
- 4.7.3 As noted in para. 4.5.1, Internal Audit no longer makes recommendations but a plan of agreed actions is drawn up in conjunction with the client. Although agreement on actions is discussed, it is best practice for the Internal Audit Charter to reference how areas of disagreement between Internal Audit and management are reported upon i.e. where there is no agreement to mitigate risk(s) and how will the matter be escalated.

2450: Overall Opinion

- 4.7.4 The PSIAS states that the Head of Internal Audit Annual Report should incorporate a comparison of work actually carried out with the work planned. However, the annual report only provides an overview of reports issued during the year, including the overall assurance ratings and the number of issues/risks raised in the action plans, and no comparison is made with work carried out with the work planned (see also para. 4.4.5).

5. Overall Opinion

- 5.1 The Quality Assessment Manual produced by the Institute of Internal Auditors suggests the following ratings to indicate the level of conformance with the PSIAS.

- **Generally Conforms** – which means that the internal activity has a charter, policies and processes that are judged to be in conformance with the standards.
- **Partially Conforms** – which means that deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner.
- **Does Not Conform** – which means that deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

- 5.2 The overall opinion following the external validation of Denbighshire County Council Internal Audit Service is that it generally conforms with the PSIAS. Some opportunities for further improvement have been identified as shown in this report but none of the items of partial or non-conformance are considered to be a significant failure to meet the Standards.

Luned Fôn Jones
Audit Manager – Cyngor Gwynedd

DENBIGHSHIRE COUNTY COUNCIL INTERNAL AUDIT SERVICE - ACTION PLAN

REF	STANDARD	AGREED ACTION	RESPONSIBILITY FOR ACTION	TIMESCALE
Code of Ethics				
1.	Do internal auditors have regard to the Standards of Public Life's <i>Seven Principles of Public Life</i> ?	Amend the Annual Declaration to include Standards of Public Life's <i>Seven Principles of Public Life</i> .	Chief Internal Auditor	Completed
1000: Purpose, Authority and Responsibility				
2.	Does the internal audit charter cover the arrangements for appropriate resourcing?	Internal Audit Charter " <i>Resources</i> " should incorporate the reporting arrangements if there are insufficient resources.	Chief Internal Auditor	May 2019
1100: Independence and Objectivity				
3.	The board approves the internal audit budget and resource plan.	Provide details of the annual resources available for Internal Audit, i.e. number of productive audit days available after taking into account non-productive time, e.g. annual leave, training etc. in the Internal Audit Strategy.	Chief Internal Auditor	May 2019
1300: Quality Assurance and Improvement Programme				
4.	The " <i>Checklist for Assessing Conformance with the PSIAS</i> " produced by CIPFA to satisfy the requirements set out in PSIAS 1311 and 1312 was not used as a basis for the internal assessment.	The IIA's checklist was used for the internal assessment. Agree to use the PSIAS checklist as agreed by the Welsh Chief Auditors Group in future to conduct the internal assessment.	Chief Internal Auditor	March 2019

Tudalen 57

REF	STANDARD	AGREED ACTION	RESPONSIBILITY FOR ACTION	TIMESCALE
1300: Quality Assurance and Improvement Programme 1311: Internal Assessments				
5.	Does the periodic assessment include a review of the activity against the risk-based plan and the achievement of its aims and objectives?	The Internal Audit Update report to Corporate Governance Committee to include a review of activity against the risk-based plan.	Chief Internal Auditor	May 2019
1300: Quality Assurance and Improvement Programme 1311: Reporting on the Quality Assurance Programme				
6.	Has the CAE reported the results of the QAIP to senior management and the board and that the results of both external and periodic internal assessment must be communicated upon completion.	This has already been identified following the internal assessment. The external assessment report will be presented to the Corporate Governance Committee.	Chief Internal Auditor	November 2018
7.	Has the CAE included the results of the QAIP and progress against any improvement plans in the annual report?	Include results of the QAIP and progress within the annual report	Chief Internal Auditor	May 2019
2000: Managing the Internal Audit Activity 2060: Reporting to Senior Management and the Board				
8.	Is the frequency and content of such reporting determined in discussion with senior management and the board and are they dependent on the importance of the information to be communicated and the urgency of the related actions to be taken by senior management and the board?	This was also highlighted as part of the review of the Corporate Governance Committee's effectiveness in line with the CIPFA Code of Practice. Review frequency of reporting on Internal Audit activity to the Corporate Governance and update the Forward Work Programme if required.	Corporate Governance Committee / Chief Internal Auditor / Democratic Services	April 2019

REF	STANDARD	AGREED ACTION	RESPONSIBILITY FOR ACTION	TIMESCALE
	2100: Managing the Internal Audit Activity 2110: Governance			
9.	Has the internal audit activity evaluated the: a) Design b) Implementation, and c) Effectiveness of the organisation's ethics-related objectives, programmes and activities?	Include a review of Ethics within the Internal Audit Strategy.	Chief Internal Auditor	May 2019
	2400: Communicating Results 2410: Criteria for Communicating			
10.	If there are any areas of disagreement between the internal auditor and management, which cannot be resolved by discussion, are these recorded in the action plan and the residual risk highlighted?	Where risk/issues or actions cannot be agreed, these are highlighted within the action plan of the relevant internal audit report and the Corporate Governance Committee made aware. This will be incorporated within the Internal Audit Charter for clarity.	Chief Internal Auditor	May 2019
11.	Does the annual report incorporate a comparison of work actually carried out with the work planned?	This action is difficult to achieve in practice as the Internal Audit plan changes during the year to correspond to changes in risk and priorities. Chief Internal Auditor to assess the effort required to perform this comparison, and if it is not excessive, the comparison will be included in the Annual Internal Audit report.	Chief Internal Auditor	May 2019

Mae tudalen hwn yn fwiadol wag

Adroddiad i'r:	Pwyllgor Llywodraethu Corfforaethol
Dyddiad y Cyfarfod:	21 Tachwedd 2018
Aelod / Swyddog Arweiniol:	Lisa Lovegrove – Prif Archwilydd Mewnol
Awdur yr Adroddiad:	Lisa Lovegrove – Prif Archwilydd Mewnol
Teitl:	Adroddiad Diweddarau – Rheoli Prosiect Ysgolion yr 21ain Ganrif

1. Am beth mae'r adroddiad yn sôn?

Mae'r adroddiad hwn yn rhoi diweddariad ar gynnydd mewn gweithredu'r cam gweithredu risg fawr yn ymwneud â Rheoli Prosiect Ysgolion yr 21ain Ganrif a gynhwyswyd yn adroddiad Diweddarau Archwilio Mewnol, a gyflwynwyd i'r Pwyllgor hwn ym Mehefin 2018.

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

Bwriad yr adroddiad hwn yw darparu gwybodaeth am sut mae'r Cyngor yn gweithredu gwelliannau wrth reoli rhaglen Ysgolion yr 21ain Ganrif ers cyhoeddi'r adroddiad Archwilio Mewnol. Cododd adroddiad yr archwiliad risg fawr mewn perthynas â llywodraethu Rhaglen Ysgolion yr 21ain Ganrif, felly gofynnodd y Pwyllgor Llywodraethu Corfforaethol am adroddiad diweddarau cynnydd i sicrhau bod y mater yn cael sylw. Dyma'r adroddiad cynnydd cyntaf.

3. Beth yw'r Argymhellion?

Bod y Pwyllgor yn adolygu cynnydd wrth fynd i'r afael â chamau gweithredu archwilio.

4. Manylion yr Adroddiad

Fe wnaeth adroddiad ategol at 'Adroddiad ar y Prif Bwyntiau: Rhaglen Ysgolion yr 21ain Ganrif' i'r Bwrdd Pobl Ifanc a Thai 11 Hydref 2018 roi manylion ynghylch ailsefydlu'r Bwrdd Rhaglen Foderneiddio. Yn dilyn cytundeb gyda'r Uwch Swyddog Cyfrifol, ailsefydlwyd y Bwrdd Rhaglen Foderneiddio ac fe gafodd gyfarfod 24 Medi 2018. Yn y cyfarfod hwn, fe gytunwyd ar y paramedrau ar gyfer adrodd a'r rolau a chyfrifoldebau amrywiol. Cytunwyd hefyd ar y canlynol: bod adolygiad o'r gofynion ar gyfer byrddau prosiect ar wahân yn ofynnol i ddarparu cynigion Band B, a fydd yn seiliedig ar ofynion bob prosiect unigol. Mae hyn er mwyn goruchwyllo eu sefydliad a'u cynnydd drwy'r camau dylunio i'r ddarpariaeth.

Yn seiliedig ar lywodraethu a rheolaethau cryfach a roddwyd yn eu lle, nid ydym yn ystyried hwn yn fater risg fawr mwyach.

Fe wnaeth adroddiad yr archwiliad godi risg gymedrol yn ymwneud ag absenoldeb canllawiau rheoli prosiect. Mae canllawiau wedi'u drafftio sy'n nodi pryd mae bwrdd prosiect yn ofynnol, ac i egluro pryd y ceir caniatâd i "reoli drwy eithriad" h.y. gall rheolwr prosiect ddarparu'r prosiect o fewn goddefiadau y cytunwyd arnynt, ond y bydd yn rhaid eu huwch-gyfeirio i'r bwrdd rhaglen cyffredinol pe rhagorir arnynt. Bydd y

canllawiau'n cael eu cyflwyno i'r Uwch Dîm Arweinyddiaeth 6 Rhagfyr 2018, ac yna eu cylchredeg i swyddogion sy'n cynnal rôl rheoli prosiect. Mae'r ddau gam gweithredu y cytunwyd arnynt ac a godwyd yn yr adroddiad wedi cael sylw priodol felly.

5. **Sut mae'r penderfyniad yn cyfrannu at y Blaenoriaethau Corfforaethol?**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
6. **Faint fydd yn ei gostio a sut fydd yn effeithio ar wasanaethau eraill?**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
7. **Beth yw prif gasgliadau'r Asesiad o Effaith ar Gydraddoldeb?**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
8. **Pa ymgynghoriadau a gynhaliwyd gyda Chraffu ac eraill?**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
9. **Datganiad y Prif Swyddog Cyllid**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
10. **Pa risgiau sydd yna ac oes yna unrhyw beth y gallwn ei wneud i'w lleihau?**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.
11. **Pŵer i wneud y Penderfyniad**
Amherthnasol - nid oes angen gwneud penderfyniad gyda'r adroddiad hwn.

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

23 IONAWR 2019		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 Diweddar – Uned Caffael ar y cyd	Prif Archwilydd Mewnol – Lisa Lovegrove
	6	RIPA Blynnyddol (Deddf Rheoleiddio Pwerau Ymchwilio 2000)	Pennaeth y Gwasanaethau Cyfreithiol, AD a Democrataidd / Gary Williams
Tudalen 63	7	Strategaeth Rheoli Trysorlys Flynyddol	Prif Swyddog Cyllid- Richard Weigh
	8	Cau'r Datganiad Cyfrifon	Prif Gyfrifydd – Steve Gadd
	9	Llythyr Archwilio Blynnyddol	Swyddfa Archwilio Cymru
06 MAWRTH 2019		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	Her Gwasanaeth – Adroddiad Gwasanaeth	Prif Archwilydd Mewnol – Lisa Lovegrove
	6	Proses y Gyllideb	Prif Swyddog Cyllid- Richard Weigh

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

	7	Ardystio grantiau a ffurflenni grant 2017/18	Prif Swyddog Cyllid- Richard Weigh
10 EBRILL 2019		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	
Tu 5 5 64	5	Cynllun Archwilio Blynnyddol Swyddfa Archwilio Cymru	Swyddfa Archwilio Cymru
5 MEHEFIN 2019		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	Iechyd a Diogelwch mewn Ysgolion	Prif Archwilydd Mewnol – Lisa Lovegrove
	6	Adroddiad Pwyllgor Llywodraethu Corfforaethol Blynnyddol	Pennaeth y Gwasanaethau Cyfreithiol, AD a Democrataidd / Gary Williams
10 GORFFENN AF 2019		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

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

	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
	7	Adroddiad Blynyddol ar y Cyfansoddiad	Pennaeth y Gwasanaethau Cyfreithiol, AD a Democrataidd - Gary Williams / Prif Archwilydd Mewnol – Lisa Lovegrove
	8	Adroddiad SIRO Blynyddol	Pennaeth Gwella Busnes a Moderneiddio - Alan Smith
	9	Adroddiad gwelliant blynyddol Swyddfa Archwilio Cymru	SAC/Pennaeth Gwella Busnes a Moderneiddio - Alan Smith
11 MEDI 2019		Eitemau Sefydlog	
Mudalen 65	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	Cymeradwyo'r Datganiad Cyfrifon	Pennaeth Cyllid – Richard Weigh
	6	Adroddiad Iechyd a Diogelwch Blynyddol	Pennaeth Iechyd a Diogelwch - Gerry Lapington
20 TACHWEDD 2019		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

Rhaglen Gwaith i'r Dyfodol y Pwyllgor Llywodraethu Corfforaethol

	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
	7	Datganiad Llywodraethu Blynyddol	Prif Archwilydd Mewnol – Lisa Lovegrove

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

Diwygiwyd 08.11.2018 SJ

Adroddiad i'r: Pwyllgor Llywodraethu Corfforaethol

Dyddiad y Cyfarfod: 21 Tachwedd 2017

Aelod / Swyddog Arweiniol: Swyddog Monitro

Aelod / Swyddog Arweiniol: Gary Williams

Teitl: Polisi Rhannu Pryderon - Adroddiad Blynyddol

1. Am beth mae'r adroddiad yn sôn?

Mae'r adroddiad hwn yn trafod gweithrediad Polisi Rhannu Pryderon y Cyngor ers yr adroddiad blynyddol diwethaf ym mis Tachwedd 2017.

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

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

3. Beth yw'r Argymhellion?

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

4. Manylion yr adroddiad

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

Ar ôl mabwysiadu'r polisi, cynhaliwyd ymarfer codi ymwybyddiaeth a oedd yn cynnwys cyflwyniad i dimau rheoli'r gwahanol wasanaethau yn y Cyngor, neges slip cyflog a gosod gwybodaeth ar y fewnwyd. Mae partneriaid busnes adnoddau dynol yn parhau i godi ymwybyddiaeth o'r polisi mewn timau rheoli adrannol y maent yn eu mynychu

Cyflwynwyd yr adroddiad diwethaf i'r Pwyllgor ym mis Tachwedd 2017 a oedd yn cwmpasu'r cyfnod rhwng Gorffennaf 2016 a Thachwedd 2017. Yn ystod y cyfnod hwnnw, ni chodwyd unrhyw bryder o dan y Polisi.

Mae'r adroddiad hwn yn cwmpasu'r cyfnod rhwng 30 Tachwedd 2017 a 31 Hydref 2108.

Yn ystod y cyfnod a gwmpesir gan yr adroddiad hwn, codwyd dau bryder o dan y polisi. Nodir crynodeb o'r pryderon hyn yn Atodiad 1 i'r adroddiad hwn. Ymchwilir i'r ddau bryder hyn ar hyn o bryd drwy weithdrefnau mewnol y Cyngor.

Argymhellir yn unol ag Adran 100A (4) Deddf Llywodraeth Leol 1972, bod y Wasg a'r Cyhoedd yn cael eu gwahardd o'r cyfarfod tra bydd yr eitem fusnes ganlynol yn cael ei thrafod oherwydd ei bod yn debygol y bydd gwybodaeth eithriedig yn cael ei datgelu fel y'i diffinnir ym mharagraff 13, Rhan 4, Atodlen 12A y Ddeddf.

Codwyd y pryderon ynghylch dwy ysgol ar wahân ac maent yn wahanol o ran eu natur. Ni fyddai'n ymddangos bod unrhyw gysylltiad rhwng y ddau bryder nac unrhyw thema waelodol y mae angen mynd i'r afael â nhw.

Mae gwaith pellach a ragwelir yn ystod y flwyddyn i ddod yn cynnwys datblygu microwefan ar gyfer arweinyddiaeth a phroses gynefino newydd y cyngor a fydd yn ei gwneud yn bosibl i amlygu polisiâu a newidiadau allweddol a wnaed. Bydd hwn yn arf arall a fydd yn helpu i gynnal ymwybyddiaeth o'r polisi. Yn ogystal, bydd erthyglau rheolaidd yn ymddangos ar LINC er mwyn codi ymwybyddiaeth o nifer o'n polisiâu adnoddau dynol. Bydd y polisi rhannu pryderon yn cael ei gynnwys yn hyn.

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

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

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

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

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

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

8. Pa ymgynghoriadau a gynhaliwyd gydag Archwilio ac eraill?

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

9. Datganiad y Prif Swyddog Cyllid

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

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

Yn absenoldeb Polisi a Gweithdrefn Rhannu Pryderon cadarn ac effeithiol y mae gweithwyr a thrydydd parti sy'n ymgysylltu â'r Cyngor yn gyfarwydd â hwy, mae perygl na fydd pryderon ynghylch camarfer yn dod i sylw'r Cyngor. Mae'n hanfodol

bod gweithwyr yn deall y byddent yn cael eu diogelu pe baent yn codi pryder gyda'r gred resymol bod eu hadroddiad wedi ei wneud er budd y cyhoedd.

11. Pŵer i wneud y Penderfyniad

Nid oes angen penderfyniad.

Mae tudalen hwn yn fwriadol wag

Yn rhinwedd Paragraff(au) 13 Rhan 4, Atodlen 12A
Deddf Llywodraeth Leol 1972.

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Mae tudalen hwn yn fwriadol wag