

At: Aelodau'r Pwyllgor Llywodraethu  
ac Archwilio

Dyddiad: 6 Mehefin 2024

Rhif Union: 01824706204

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Annwyl Gyngorydd

Fe'ch gwahoddir i fynychu cyfarfod y **PWYLLGOR LLYWODRAETHU AC ARCHWILIO**, am **Dydd Mercher, 12 Mehefin 2024** am **9.30 AM** yn SIAMBR Y CYNGOR, NEUADD Y SIR, RHUTHUN A CHYNHADLEDD FIDEO.

Yn gywir iawn

G Williams  
Swyddog Monitro

## AGENDA

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

#### 1 YMDDIHEURIADAU

#### 2 PENODI CADEIRYDD

Penodi Cadeirydd y Pwyllgor Llywodraethu ac Archwilio am y flwyddyn i ddod.

#### 3 PENODI IS-GADEIRYDD

Penodi Is-Gadeirydd y Pwyllgor Llywodraethu ac Archwilio ar gyfer y flwyddyn i ddod.

#### 4 DATGANIADAU O FUDDIANT (Tudalennau 3 - 4)

Aelodau i ddatgan unrhyw fuddiannau personol neu ragfarnus mewn unrhyw fusnes a nodwyd i'w ystyried yn y cyfarfod hwn.

#### 5 MATERION BRYD

Hysbysiad o eitemau y dylid, ym marn y Cadeirydd, eu hystyried yn y cyfarfod fel mater o frys yn unol ag Adran 100B(4) o Ddeddf Llywodraeth Leol 1972.

**6 COFNODION** (Tudalennau 5 - 16)

Derbyn cofnodion cyfarfod y Pwyllgor Llywodraethu Corfforaethol a gynhaliwyd ar 24 Ebrill 2024 (copi ynghlwm).

**7 HUNANASESIAD PERFFORMIAD Y CYNGOR 2023-24** (Tudalennau 17 - 156)

Ystyried adroddiad gan y Swyddog Cynllunio Strategol a Pherfformiad (copi ynghlwm) i ddarparu dadansoddiad diwedd blwyddyn o gynnydd a heriau gydag amcanion perfformiad allweddol.

**8 ADRODDIAD BLYNYDDOL ARCHWILIO MEWNOL 2023 - 24** (Tudalennau 157 - 186)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi ynghlwm).

**9 SIARTER ARCHWILIO MEWNOL, STRATEGAETH A RHAGLEN GWELLA SICRWYDD ANSAWDD 2024 - 25** (Tudalennau 187 - 236)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi ynghlwm).

**10 ARCHWILIAD MEWNOL ASESIAD ARCHWILIO ALLANOL 15 EBRILL 2024** (Tudalennau 237 - 252)

Ystyried adroddiad gan y Prif Archwilydd Mewnol (copi ynghlwm).

**11 RHAGLEN WAITH Y PWYLLGOR LLYWODRAETHU CORFFORAETHOL** (Tudalennau 253 - 258)

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

**MEMBERSHIP**

**Y Cynghorwyr**

Ellie Chard  
James Elson  
Bobby Feeley  
Carol Holliday  
Arwel Roberts

Nigel Rudd  
David Stewart  
Paul Whitham  
Mark Young

**COPIAU I'R:**

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

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: Rhowch 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

## GOVERNANCE AND AUDIT COMMITTEE

Minutes of a meeting of the Governance and Audit Committee held in Council Chamber, County Hall, Ruthin and by video conference on Wednesday, 24 April 2024 at 9.30 am.

### PRESENT

Councillors Justine Evans and Mark Young (Vice-Chair)

**Lay Members** – David Steward (Chair), Nigel Rudd and Paul Whitham

### ALSO PRESENT

Corporate Director: Governance and Business – Monitoring Officer (GW); Head of Finance and Audit (Section 151 Officer)(LT); Chief Internal Auditor (BC); Head of Corporate Support Service: Performance, Digital and Assets (HV-E); Strategic Planning and Performance Team Leader (ImcG); Committee Administrator (RT-J)(Zoom Host) and Committee Administrator (SLW).

Audit Wales representatives – Mike Whiteley and Charles Rigby were also in attendance.

### 1 APOLOGIES

Apologies for absence were received from Councillors Ellie Chard, Bobby Feeley, Carol Holliday and Arwel Roberts  
Apologies for absence were also received from the Lead Member for Finance, Councillor Gwyneth Ellis.

### 2 DECLARATION OF INTERESTS

Lay Member Nigel Rudd declared a personal interest as he was a member of the Conwy County Borough Council Governance and Audit Committee.

The Chair, Lay Member David Stewart declared a personal interest as he was a recipient of a Clwyd Pension fund pension noted in agenda item 5 and was a member on the Governance and Audit Committee at Wrexham County Borough Council.

Lay Member Paul Whitham declared a personal interest as he was a recipient of a Clwyd Pension fund pension noted in agenda item 5.

### 3 URGENT MATTERS

None.

### 4 MINUTES

The minutes of the Governance and Audit Committee meeting held on 6 March 2024 were presented for consideration.

Matters of accuracy –

Page 7 – should read Bob Chowdhury is Chief Internal Auditor.

Page 9 – item 5 – Statement of Accounts Closedown - make clear 22/23 statement of accounts.

Audit Wales work completed at the end of March but did not state ready for April Committee meeting.

Page 16 - Item 8 – third paragraph should read “A key element of the requested work was where the governance arrangements lie .....

Page 19 – Item 9 – towards bottom of page should read “Governance and Audit Committee had a wider responsibility for the financial affairs of the authority”.

Matters Arising –

Page 8 – good idea to have a local government code. The Monitoring Officer would have a report before the Annual Governance Statement produced.

Page 9 – re: Arlingclose. The Head of Finance stated that confirmation in writing would be sent imminently.

Page 10 – members had received an update note from the Head of Finance. There was more work to do on the accounts and likely to receive further information with the Audit report at the September meeting. Work was taking place with Audit Wales to work as efficiently as possible. Both sets of accounts were likely to be available for the September meeting.

Page 12 – last bullet point on the page – the Chair had circulated a copy of the plan to all members of the Committee and also uploaded the document to the library. It was understood that a draft report in June with the final report in July. It was confirmed a copy of the draft report would be circulated to the Chair and Vice-Chair.

***RESOLVED*** that, subject to the above, the minutes of the Governance and Audit Committee held on 6 March 2024, be received and approved as a correct record.

At this juncture, there was a change of order of items on the Agenda.

## **5 TERMS OF REFERENCE OF GOVERNANCE AND AUDIT COMMITTEE**

The Corporate Director: Governance and Business introduced the Governance and Audit Committee Terms of Reference report (previously circulated) to see the Committee’s recommendation of the adoption of amended terms of reference for the Committee.

At the request of the Committee, the terms of reference had been reviewed. They were updated in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) guidance.

The previous terms of reference had reflected the statutory functions of the Committee as set out in the Local Government (Wales) Measure and subsequently amended by the Local Government and Elections Act. They had not been a comprehensive terms of reference and did not reflect the importance of the role of the Committee within the council structure. The Chair had proposed some changes based upon the model.

A meeting had taken place with the s151 Officer, Chief Internal Auditor and Chair and Vice Chair of the Committee to look at the draft terms of reference.

Under the new terms of reference, there was a section at the beginning of the document which set out the statement of purpose of the Governance and Audit Committee. As well as setting out the statutory requirements placed the Committee in its context as an important part of the Council's governance.

CIPFA's sub headings were then followed for the terms of reference.

Key points - Financial affairs – suggested terms of reference from CIPFA referred to mainly the financial statements but they did not necessarily reflect the statutory provision in the Local Government (Wales) Measure which referred to reviewing and scrutinising financial affairs. The Welsh Government had produced statutory guidance regarding the operation of Governance and Audit Committees and they were keen to point out there should be a demarcation between the role of the Governance and Audit Committee and the role of Scrutiny. The Guidance suggested that the Governance and Audit Committee should be ensuring there were robust processes and controls in respect of the council's financial affairs, the way it set budgets, the way it monitored spending etc. Scrutiny regarding spending decisions was for the Scrutiny Committees of the Council and the Constitution of the council should demarcate those.

Under the first bullet point of Financial Affairs the terms of reference stated “to obtain assurance that the Council has effective and robust processes in place to identify, assess and manage risks and pressures, and a realistic and achievable strategy for setting balanced budgets, with any concerns arising properly raised with the responsible officers, members or auditors as necessary”. This was not in the CIPFA model but the terms of reference had been enhanced in our model document.

The sections under Governance, Risk, Control and Performance – the Chair had requested Strategic Planning approved the second bullet point regarding the risk management processes. It was confirmed colleagues in Strategic Planning agreed that was their understanding of their interaction with the Committee and had approved the wording.

Strategic Planning did respond in relation to the draft Annual Performance Self-Assessment (fourth bullet point) that the Committee was to receive the Council's draft Annual Performance Self-Assessment report and, if necessary, make any recommendations for changes to the council.

The fifth bullet point stated “to receive the Council's finalised Annual Self-Assessment report for the respective financial year”. The draft Self-Assessment report was brought to the Committee but not the final Self-Assessment report. The view of the Corporate Director was that the bullet point needed to stay in the terms of reference. In future, the Local Government and Elections (Wales) Act 2021 required that the Governance and Audit Committee comment on the draft Self-Assessment, that Council approve the final Self-Assessment, but if the Governance

and Audit Committee made recommendations regarding changes to the draft which were not adopted by Council, Council should explain why. The legislation stated that the final Self-Assessment report be made available to the Governance and Audit Committee. The Final Self-Assessment would not be presented at Governance and Audit Committee if Council had not adopted any recommendations made for an explanation as to why that decision had been made. If the final Self-Assessment report and the Governance and Audit recommendations were approved by Council the final report would be presented to Governance and Audit Committee for information.

The Local Government (Wales) Measure did state that as well as the statutory requirements placed upon the Governance and Audit Committee, the Council could determine that other matters be determined by the Committee. On page 85 of the pack there was a heading "Responsibilities in respect of the Council's Constitution" as the Governance and Audit Committee dealt with issues referred to the Council's Constitution.

Responsibilities in respect of Indemnities – this was not a statutory requirement of the Governance and Audit Committee but the terms of reference related to the Local Authority's Indemnity for Members and Officers (Wales) Order 2006. Officers and Members who were the subject of litigation in respect of activities arising outside their duties could look to the Council for an indemnity in respect of the costs dealing with the proceedings. In addition, Members could request an indemnity in respect of legal costs in relation to code of conduct proceedings brought by the Ombudsman to the Standards Committee or the Adjudication Panel for Wales. If prosecuted or taken to a code of conduct proceeding and convicted or sanctioned, then the monies would have to be repaid.

If the terms of reference report were to be approved, it would then be presented at the Council meeting in May 2024.

At this point, the Chair offered his gratitude to the Corporate Director for all the work done with the report.

During discussions, the following points were raised –

- A question had been raised that if the new terms of reference were in place would the items on the Agenda be covered by it. It was confirmed that a piece of work was required to be carried out on the forward work programme. The past three years of Agendas would be assessed to map out the items the Committee was receiving under the new terms of reference to see if there were any gaps. Also the time the Committee has would be looked into and how the forward work programme could be structured to have a more even spread of business across the year together with what would be substantive items and what could be taken as information reports. Scrutiny Committees limit the Agenda to no more than four substantive items to enable meaningful discussion within an appropriate timescale. That may not always be possible for Governance and Audit Committee but looking to concentrate on items which come under the terms of reference.
- Within the terms of reference, it stated the Committee may require any Member or Officer to attend before it to answer questions and may invite



other persons to attend meetings of this Committee. There may be an occasion where, for example, a Chair of Governors, or a contractor could be invited to attend a meeting but it was felt the terms of reference did not cover those people. It was confirmed that people who work for the Local Authority or elected Members were compelled to attend but could not compel people who did not work for the Local Authority to attend to answer questions. An example was given as Scrutiny Committee invited outside bodies to attend and usually they were able to attend.

- Regarding Local Authorities who had issued Section 114 reports, there had been criticism of the failure of the Governance and Audit Committee to adequately review and monitor what had been happening in those Local Authorities. It was suggested to include specific reference to the Section 114 implications in the terms of reference so they were addressed proactively by the Governance and Audit Committee and it was felt this would strengthen the terms of reference. Officers confirmed they would take the query away and look at it with regards to the terms of reference but were cautious about putting too much detail in the terms of reference.
- there were references to revenues and budgets but possibly insufficient, specific reference to Capital management decisions and the link therefore into treasury management in the terms of reference. Would need to see capital strategy and capital management decisions linked as part of the purview of the Governance and Audit Committee.
- membership of the Committee. It was stated membership of 9 with 6 Councillors politically balanced and Councillors may not be a Chair of Council or a Cabinet Member. It was understood that a Cabinet member could be a member of Governance and Audit Committee as long as that Cabinet Member was not Chair or Vice Chair. The wording did not reflect that There was an opportunity politically the Lead Member for Finance regularly attends Governance and Audit Committee and the administration may at some point in time to allocate and suggest that the Lead Member for Finance is one of the non Chair and Vice Chair members of the Governance and Audit Committee. It was confirmed that Cabinet members were permitted to be a member of the Governance and Audit Committee but Council had taken the decision not have Cabinet members on the Governance and Audit Committee.
- It was agreed terms of reference for Scrutiny Committees were due a review. The issue would be put forward to Scrutiny Chairs and Vice Chairs Group.

The terms of reference document was a living document and could be amended at any time.

**RESOLVED** that, subject to the above, and further approval by the Chair and Vice Chair, the terms of reference be approved and put forward to Full Council.

## **6 UPDATE TO MEDIUM TERM FINANCIAL STRATEGY AND PLAN FOR 2025/26 - 2027/28 AND REVIEW OF THE COUNCIL'S FINANCIAL RESILIENCE AND SUSTAINABILITY**

The Head of Finance and Audit introduced the Update to the Medium Term Financial Strategy and Plan for 2025/26 – 2027/28 and review of the Council's Financial Resilience and Sustainability report (previously circulated).

Unfortunately, the Lead Member for Finance, Councillor Gwyneth Ellis, was unable to attend the meeting and had put forward her apologies.

The report provided an update on outstanding matters relating to 2024/25 budget, setting the scene for budget setting in the medium term (2025/26 – 2027/28), and self-assesses the council's current level of financial resilience and sustainability.

The Head of Finance summarised the report and appendices.

During discussions, the following points were raised –

- A risk of capacity of the Finance team was raised. The team were currently working with Audit Wales on the audit of the 2022/23 accounts and also the closure of the 2023/24 accounts in April/May. There has been the added complexity of a new financial system which was being introduced and that would cause disruption to all users until things settled down. The prioritisation was the budget. The capacity was currently being managed but was being assessed regularly. Officers expressed their gratitude to members of the finance team for all their hard work.
- The question was raised what would trigger a problem with the tracker. Discussions were taking place with the Lead Member for Finance around setting some flags and some triggers around tracking. Tracking or budget monitoring took place on a monthly basis. The monthly reports which were presented to Cabinet were of a very high standard. Tracking of the major proposals would be bigger in number and more details would be required on those. As a collective, if there were a number coming forward which were not being achieved they would need to be flagged at Cabinet but could also be something Scrutiny would want to scrutinise. If don't achieve some of the proposals then would go to make more savings in the year or use reserves. Important when taking decisions that the implications of those decisions were made clear.
- Major savings of the voluntary exit scheme. Report that over 90 people had applications refused. The report mentioned £800k saving but there had been an opportunity to save more. It was clarified that for each voluntary exit application, a business case had been prepared by the relevant Head of Service and that business case considered the impact on the service. Services needed to be delivered and that was the reasoning why business cases had to be prepared. 33 applications had been accepted out of over 130 who had applied.
- Staff briefing sessions had taken place. 3 online for office workers and 5 in person at various locations. They had been well received for staff to have a better understanding of the current financial position of the Council. One of the main issues was better engagement with the public around the council's

financial position and understanding how complicated local government finances are.

The following questions were referred to each individual appendix –

Appendix 1 –

Strategic savings and non-strategic savings. It was queried whether there was likely to be a declining curve of savings identified and achieved over a period of time. Originally used efficiency savings and now budget reductions which turns into reductions in services and cuts. Efficiencies had been made in the past but it had become more challenging. In later years it would require something more transformational in order to make savings. Change had been driven by necessity.

Summary of how the Council makes its money. Within the 25% council tax funded, there was an area which was not effectively council tax funded and that was fees and charges. It was questioned what percentage of the fees and charges would not be part of the 25% council tax income and fees. The Head of Finance did not have the information to hand but the information would be made available. When speaking of 25% and 75% this would be the net budget not gross budget. It was confirmed that the income was not part of the 25%.

One of the work streams within the MTFs which needed doing was around opportunities to maximise income through fees and charges. This was a piece of work which would be carried out in the next 12 months.

It was stated that Planning fees in England had been raised in 2023 and the question was asked whether Wales was to follow. It was hoped that collaboration with other Planning Authorities would take place to put pressure on the Welsh Government to review fees and charges.

The review which was being planned would make reference to the CIPFA guidance which would be brought to the Autumn update.

Appendix 2 -

In terms of consistency of external income, the increase of fees and charges had this been applied across all services. It was confirmed that it would be applied next year through the review of fees and charges.

Appendix 3 –

Item 10 – investment and priorities – where and how was the transformation budget reflected in the proposal? It was confirmed that the investment and priorities was the impact of capital decisions. The question around the costs of transformation, additional service pressures would be part of it but also, some would be funded possibly from reserves and capital receipts. That was a piece of work which was yet to be carried out.

Schools Demography showed being the same for 3 years and were they likely to remain the same for the future years. It was clarified that the figures were to be refined and would be pupil numbers driven as of September, the year before the start of the financial year. For example for financial year 24/25 would use the September 2023 pupil data. It would be pupil numbers rather than the free school meals data as that was a measure of deprivation.

#### Appendix 4 –

Risks (Page 4) – was there any further information regarding the Clwyd Pension Fund Triennial Review. No further information had been available hence why it had been included in the Risks section.

Council Tax Reforms – Welsh Government had plans to reform the way Council Tax would be calculated and charged, this would have the potential to impact on how much funding the council received. The RSG was calculated on equalisation of need based on ability to pay council tax. The impact on Denbighshire would be a shift might move from 75%/25% to 80%/20%, therefore Denbighshire's reliance on grants would be higher and why it was flagged as a risk.

it was raised whether council tax capping would be introduced in Wales? Officers responded that they had not received any information regarding capping.

(Page 6) – regarding the levy to North Wales Fire and Rescue Authority, it was queried whether this was every scrutinised. The Vice Chair confirmed he was a member of the North Wales Fire and Rescue Authority Group. The Working Group was politically balanced and scrutinised the budget.

Member Allowances - could members not agree to take the increase and therefore, deliver a saving? The Local Government Wales Measure stated that the Independent Remuneration Panel for Wales (IRPW) set member salaries. There were certain salaries which had to be paid and other salaries which were optional to be paid, but when paid had to be paid at the rate set by the IRPW. It was not possible for the council to determine that salaries would be at a different level to that which was published by the IRPW. Neither was it possible for the council to decide to forego on behalf of all members elements of their salary. It was possible for individual members to forego all or any part of their salary but the advice from Welsh Government and the WLGA was that would be discouraged due to the agenda regarding diversity and democracy participation.

Reserves and balances – there could be political pressure to run down reserves. If this were the case, were there assurances that the risk could be managed? There were a number of safeguards, firstly having a reserves and balances strategy. There would be wide discussion and engagement so there would be a planned use for that.

As part of budget setting there was also a requirement on the s151 officer to give a comment at budget setting time on the adequacy of reserves and balances. Advice from the s151 officer would be clear on the use of reserves.

## Appendix 5 –

There were lessons to be learnt from the 8 English Local Authorities which had gone down the s114 route.

It was commended that the view of the Chief Executive and the Monitoring Officer had been taken into account for the assessment.

The role of Scrutiny in the budget setting process for both Revenue and Capital was to be assessed and the s151 officer confirmed she would be attending the Scrutiny Chairs and Vice Chairs Group in May.

The timetable of budget activity had been presented within the report but concerns had been raised regarding the dates of some of the Governance and Audit Committees as these needed to be timetabled to best benefit Cabinet and Council.

It was confirmed that the Monitoring Officer and the s151 Officer would take all the comments made during discussion of the report *and* assess the feedback provided.

**RESOLVED** that the Committee had considered the update to Medium Term Financial Strategy and Plan for 2025/26 – 2027/28 report and Officers would assess the feedback provided.

**AT THIS JUNCTURE (12:15 PM) THERE WAS A 15 MINUTE BREAK.  
THE MEETING RECONVENED AT 12:30 PM**

### **7 TREASURY MANAGEMENT UPDATE REPORT 2023/24**

The Head of Finance introduced the Treasury Management Update report 2023/24 (previously circulated).

It had been agreed by Council on 27 October 2009 that the governance of Treasury Management be subjected to scrutiny by the Governance and Audit Committee. Part of the role was to receive an update on the Treasury Management activities four times per year.

The Chair suggested substantive reports be presented at January and July meetings and information reports to be presented at April and November meetings.

**RESOLVED** that –

- *Members noted the Treasury Management Update report for Performance 2023/24*
- *The Committee confirmed it had read, understood and taken account of the Well-being Impact Assessment (Appendix 2) as part of its consideration.*

### **8 CORPORATE GOVERNANCE COMMITTEE WORK PROGRAMME**

The Governance and Audit Committee's Forward Work Programme (FWP) was presented for consideration (previously circulated).

The Monitoring Officer confirmed work was taking place with the Chief Internal Auditor to go through the last 3 years of Agendas to balance the workload of the Committee. This work was ongoing. The Chair requested that he and the Vice Chair have early sight of the work programmes and Agendas.

June meeting – nomination of Chair and Vice Chair as this would be the first meeting of the municipal year.

The Corporate Risk Register would move from June to July meeting.

July meeting – the Complaints Process would be a substantive report and thereafter be presented as an information item.

***RESOLVED*** that, subject to the above, the Governance and Audit Committee's forward work programme be noted.

## **FOR INFORMATION**

### **9 AUDIT WALES - DIGITAL STRATEGY REVIEW**

The Chair introduced the Audit Wales – Digital Strategy Review which was presented for information.

Recommendation 2 – Nigel Rudd stated he had commented on the partnership working audit at the previous meeting and the current response did not reflect the position of the Authority in relation to partnerships at the moment. It was a comment he would disagree with fundamentally. The recommendation stated there was no further work required regarding partnerships. There was not a comprehensive list of what the partnerships were and did not necessarily have the performance monitoring arrangements in place in order to ensure the best value for money and that they were being delivered effectively.

Officers responded that the recommendation related to the partnership working in respect of digital issues so it was talking about joint procurement, working in collaboration around cyber security and other initiatives. It was not necessarily talking about the partnership arrangements generally that the council was involved with in the delivery of other services.

The Chief Internal Auditor clarified that there was not a complete list of partnerships, that was something which was currently being worked on. He had agreed at the last meeting that a list would be provided by September. Individual arrangements were in place for partnerships around the council and with the digital ones it was assumed the Head of Service had done the action with the service and they were satisfied they had additional and appropriate partnerships in place.

***RESOLVED*** that, subject to the above, the Governance and Audit Committee note the contents of the Audit Wales – Digital Strategy Review Information report.

## 10 COUNCIL'S PERFORMANCE MANAGEMENT GUIDE

The Chair introduced the Councils Performance Management report which was presented for information.

It was stated that it was important the terms of reference were linked in with the performance management report.

Paul Whitham raised the point regarding page 148 of the pack, improving services for our communities project register, the project register is a record of current projects being delivered by the council. He was not aware of any agreed council wide definition of what a project is. In his view it should not just be a physical exercise.

Officers confirmed there was a project register which was regularly seen by the Senior Leadership Team and the Corporate Executive Team which was managed by the programmes office. That was a complete list of key significant projects the council was taking forward. Significant projects of great value and reputational importance, they would be on the project register. Lower level projects such as activity that required less resource and input they would be monitored through service plans.

**RESOLVED** that, subject to the above, the Governance and Audit Committee note the contents of the Council's Performance Management Guide information report.

## 11 CORPORATE RISK REGISTER

The Chair introduced the Corporate Risk Register which was presented for information.

The Corporate Risk Register would be put forward as a substantive report at the November meeting.

**RESOLVED** that the Governance and Audit Committee note the contents of the Corporate Risk Register Information report.

## 12 CLIMATE ECOLOGICAL REPORT

The Chair introduced the Climate Ecological Report which was presented for information.

The Climate Ecological report was to be presented at each Member Area Group as part of the Climate and Ecological Change Strategy. There was a cross party member group which was also looking at the report. It would then go to Cabinet, Cabinet Briefing, Scrutiny and Council for an updated and reviewed Climate and Ecological Change Strategy to be adopted by the Council. It is a planned review and when the Strategy was set it was to be reviewed every three years and this would be the first of those reviews.

The Chair and members agreed to have a further report in September for information.

**RESOLVED** that –

- *The Governance and Audit Committee note the Council's key performance indicator performance for 2022/23 and direction of travel in achieving Net Carbon Zero Council, Ecologically Positive Council and 35% reduction in Supply Chain Emissions by 2030.*
- *The Governance and Audit Committee note the consultation on Year 3 update of the Climate and Ecological Change Strategy and governance for adoption.*

**MEETING CONCLUDED AT 1.10 P.M.**



<b>Adroddiad i'r</b>	Pwyllgor Llywodraethu ac Archwilio
<b>Dyddiad y Cyfarfod</b>	Mehefin 12, 2024
<b>Aelod / Swyddog Arweiniol</b>	Y Cyngorydd Gwyneth Ellis, Aelod Arweiniol Cyllid, Perfformiad ac Asedau Strategol
<b>Pennaeth Gwasanaeth</b>	Helen Vaughan-Evans, Pennaeth y Gwasanaeth Cymorth Corfforaethol: Perfformiad, Digidol ac Asedau
<b>Awdur yr adroddiad</b>	Emma Horan, Swyddog Cynllunio Strategol a Pherfformiad
<b>Teitl</b>	Hunanasesiad Perfformiad y Cyngor 2023 - 2024

## 1. Am beth mae'r adroddiad yn sôn?

1.1. Mae'r adroddiad hwn yn cyd-fynd â Hunanasesiad Perfformiad y Cyngor ar gyfer 2023 i 2024, gan ddarparu ein dadansoddiad diwedd blwyddyn o gynnydd a heriau gyda'n hamcanion perfformiad allweddol (h.y. themâu ein Cynllun Corfforaethol).

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

2.1 Mae adrodd yn rheolaidd yn rhan o'n [gwerthoedd a'n hegwyddorion](#) ynghylch bod yn glir ac yn dryloyw am ein perfformiad a bod yn atebol. Mae'n un o ofynion monitro hanfodol methodoleg rheoli perfformiad y Cyngor ac yn ofynnol er mwyn cyflawni dyletswyddau statudol o dan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021, Deddf Cydraddoldeb 2010, Mesur Cymru 2011 a Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.

2.2 Rydym yn monitro ein perfformiad yn rheolaidd ac yn cyflwyno adroddiadau bob chwarter blwyddyn i gyfarfodydd y Pwyllgor Craffu a'r Cabinet. Mae ein Crynodeb Gweithredol, a gyflwynir ynghyd â'r adroddiad hwn, yn rhoi datganiad gwerthusol o'n cynnydd. Ceisir adborth ar gynnwys yr adroddiadau drafft, ynghlwm yn atodiad I a II, cyn i ni fynd â'r adroddiadau trwy'r pwyllgorau ac rydym yn ceisio cymeradwyaeth y Cyngor ar y dogfennau terfynol fis Gorffennaf. Mae'r adroddiad hefyd yn cyflwyno'r Sgôp drafft ar gyfer Asesiad Perfformiad y Panel ar gyfer mewnbwn pellach.

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

- 3.1 Bod y Pwyllgor Llywodraethu ac Archwilio yn ystyried yr adroddiadau ac yn cytuno ar unrhyw gamau pellach sydd eu hangen i ymateb i unrhyw faterion sy'n gysylltiedig â pherfformiad a amlygir o fewn yr adroddiadau.
- 3.2 Bod y Pwyllgor yn myfyrio ar negeseuon allweddol sy'n codi o'r Hunanasesiad ac yn rhoi adborth ar y sgôp drafft ar gyfer Asesiad Perfformiad y Panel, sydd yn atodiad 4.

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

- 4.1 Ynghyd â'r adroddiad hwn, cyflwynwn dair dogfen. Yn Atodiad I cyflwynir ein Crynodeb Gweithredol, sy'n amlygu uchafbwyntiau ein perfformiad wrth gyflawni ein hamcanion (hynny yw, themâu ein Cynllun Corfforaethol, sef ein Hamcanion Lles a Chydraddoldeb) a'r saith o feysydd llywodraethu a nodir yn Neddff Llywodraeth Leol ac Etholiadau (Cymru) 2021. I bob pwrpas, mae'r paragraffau byr yn y ddogfen hon yn ddatganiad o'n perfformiad wrth gyflawni ein swyddogaethau, sydd hefyd yn rhoi rhagolwg o'r heriau sy'n ein hwynebu a meysydd i'w gwella.
- 4.2 Atodiad II yw ein Hadroddiad Diweddarau Perfformiad chwarterol arferol, sy'n rhan o'n proses ar gyfer hunanasesu parhaus ac yn cynnwys yr holl dystiolaeth (mewnol ac allanol) a dadansoddiadau y gellir eu defnyddio wrth ateb y cwestiynau 'Pa mor dda ydyn ni'n ei wneud?', 'Sut ydyn ni'n gwybod?', a 'Beth a sut allwn ni ei wneud yn well'? Mae'r Adroddiad Diweddarau Perfformiad hwn yn rhoi'r darlun diweddaraf o fis Hydref 2023 i fis Mawrth 2024, a dyma'r adroddiad perfformiad cyntaf ar gyfer ein Cynllun Corfforaethol diwygiedig. Mae'r Adroddiad Diweddarau Perfformiad hwn ar gyfer mis Hydref i fis Mawrth, o'i gyfuno â'r Crynodeb Gweithredol a'r ddau Adroddiad Diweddarau blaenorol, yn ffurfio ein Hunanasesiad ar gyfer 2023 i 2024. Wrth ddarllen yr holl Adroddiadau Diweddarau Perfformiad gyda'i gilydd bydd modd gweld y gwelliannau rydym ni wedi'u nodi gydol y flwyddyn i gynnal perfformiad.
- 4.3 Mae'r adroddiadau hyn yn adlewyrchu helyntion y misoedd diwethaf wrth i'r Cyngor weithio i sicrhau ei fod yn cyflawni cyllideb gytbwys. Mae'r adroddiadau hyn yn dangos bod ein llywodraethu yn gweithio'n effeithiol a bod ein diwylliant, ein gwerthoedd a'n hegwyddorion yn ein gosod mewn sefyllfa dda. Mae rhai cyflawniadau da i fod yn falch ohonynt gan gynnwys: atal digartrefedd (er bod rhai mesurau yn parhau i fod yn 'Flaenoriaeth ar gyfer Gwella'); economi leol a manteision cymunedol a ddarperir drwy gaffael; y twf mewn darparwyf micro, gan

ganiatáu mwy o fynediad at wasanaethau i drigolion; cymorth blynyddoedd cynnar; buddsoddi mewn gwefru cerbydau trydan, cynlluniau amddiffyn yr arfordir a chynlluniau effeithlonrwydd ynni yn ein hadeiladau; llywodraethu cryf a dealltwriaeth gynyddol o'r hyn y mae'n ei olygu i fod yn rhan o'r "teulu Sir Ddinbych" a'n dull "un cyngor", a hyder cynyddol i ddefnyddio'r Gymraeg. A meysydd lle mae angen gwella cynnydd, gan gynnwys: mae adborth budd-ddeiliaid wedi gwaethygu eleni (am resymau rydym yn eu deall); nifer uchel o bobl ar y rhestr aros am dai; ffyrdd a phalmentydd wedi'u difrodi wedi'u gwneud yn ddiogel o fewn yr amser targed; mae tloedi a bywiogrwydd ein heconomi leol yn parhau i fod yn bryder (gan gynnwys y rhai sy'n gadael Blwyddyn 11 o ysgolion y gwyddys nad ydynt mewn Addysg, Cyflogaeth na Hyfforddiant); ac amrywiant cyllideb corfforaethol a gwasanaethau.

4.4 Mae Atodiadau I a II yn ddogfennau byw. Byddwn yn rhoi diweddariad ar lafar ar unrhyw ddiwygiadau. Ar hyn o bryd mae pum gweithgaredd gwella wedi'u nodi yn ystod y cyfnod hwn:

- Cyflwyno'r wybodaeth ddiweddaraf o ran y rhesymau dros y perfformiad gwael mewn perthynas â chanran y ffyrdd a phalmentydd wedi'u difrodi a wnaed yn ddiogel o fewn y cyfnod targed (CAT1 – Diffygion Categori 1 yr ymdriniwyd â nhw o fewn yr amserlen). Mae hwn yn weithred barhaus.
- Dylai'r Strategaeth Economaidd newydd ystyried arlwy ddiwylliannol y sir a sut mae'n cyfrannu at ganlyniadau economaidd a lles ehangach.
- Ystyried y rhwystrau i gyflawni'r Cynllun Cludiant Cynaliadwy ac a ddylid oedi'r prosiect neu ddyrannu mwy o adnoddau i sicrhau ei fod yn cael ei gwblhau.
- Ystyried ymatebion yr Arolwg Budd-ddeiliaid 2023 i 2024.
- Ystyried canfyddiadau ac argymhellion Gwiriwr Taith Ffyrdd Newydd o Weithio Comisiynydd Llesiant Cenedlaethau'r Dyfodol

4.5 Wedi'i gynnwys yn atodiad IV mae'r cwmpas arfaethedig ar gyfer yr Aseiad Perfformiad Panel (APP) sydd ar y gweill, y mae'n ofynnol i'r cyngor ei gynnal unwaith o fewn tymor arferol o dan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021. Mae'r ddogfen yn egluro cefndir a phwrpas yr aseiad ac yn amlinellu argymhellion y Gweithgor APP ar gyfer ffocws yr aseiad.

- 4.6 Roedd y Gweithgor yn cynnwys y Cyfarwyddwr Corfforaethol dros Lywodraethu a Busnes; Pennaeth Gwasanaethau Cefnogi Corfforaethol – Pobl; Pennaeth Gwasanaethau Cymorth Corfforaethol - Perfformiad, Digidol ac Asedau; y Pennaeth Cyllid (A151); y Prif Archwilydd Mewnol; yr Arweinydd; Aelod Arweiniol Cyllid, Perfformiad ac Asedau Strategol; Aelod Arweiniol dros y Strategaeth Gorfforaethol, Polisi a Chydraddoldeb; a swyddogion perfformiad allweddol o'r Tîm Cynllunio Strategol a Pherfformiad. Cefnogwyd y grŵp hefyd gan Gymdeithas Llywodraeth Leol Cymru.
- 4.7 Penderfynwyd ar dri maes ffocws, gan gwmpasu: **1. Arweinyddiaeth, 2. Cynigion Cyllideb / Trawsnewid, a 3 . Gweithio mewn Partneriaeth.** Mae awgrymiadau ar gyfer cwestiynau allweddol sy'n berthnasol i'r meysydd hyn wedi'u codi o linell gwestiynu a awgrymir gan CLILC, wedi'u cymryd o'u [methodoleg](#), gan ystyried, ac osgoi dyblygu gydag archwiliadau diweddar eraill neu feysydd gwaith parhaus.
- 4.8 Mae'r cwmpas yn cael ei rannu ochr yn ochr â Hunanasesiad o Berfformiad y cyngor i gael mewnbwn pellach gan uwch arweinwyr ac aelodau etholedig. Rhagwelir y bydd y Cabinet yn penodi panelwyr ym mis Gorffennaf, gyda gwaith maes yn digwydd ym mis Medi.

## **5. Sut mae'r penderfyniad yn cyfrannu at Gynllun Corfforaethol 2022 i 2027: Y Sir Ddinbych a Garem?**

- 5.1 Mae'r Hunanasesiad o Berfformiad yn cynnwys arfarniad o lwyddiant y Cyngor wrth gyflawni themâu ei Gynllun Corfforaethol. Bydd yr Aseiad Perfformiad y Panel hefyd yn ystyried pa mor dda y gall y cyngor gyflawni yn erbyn ei flaenoriaethau.

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

- 6.1 Nid oes unrhyw gostau ychwanegol yn gysylltiedig â'r adroddiad hwn.

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

- 7.1. Nid oes angen Aseiad o Effaith ar Les ar gyfer yr adroddiad hwn. Cynhaliwyd Aseiad o Effaith ar Les ar y Cynllun Corfforaethol ei hun, sydd wedi'i ddiweddarau fel rhan o'r adolygiad o'r Cynllun Corfforaethol, a gymeradwywyd gan y [Cyngor Sir](#) ym mis Chwefror.

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

- 8.1. Datblygwyd yr adroddiadau gan y Tîm Cynllunio Strategol mewn ymgynghoriad â gwasanaethau eraill y Cyngor. Mae adborth eisoes wedi'i geisio ar yr adroddiad gan yr Uwch Dîm Arweinyddiaeth, y Cabinet yn Sesiwn Friffio'r Cabinet a'r Pwyllgor Craffu Perfformiad. Cynhelir ymgynghoriad pellach gyda'r Cabinet; cyn ei gyflwyno i'r Cyngor Sir i'w gymeradwyo yng Ngorffennaf 2024.
- 8.2. Ystyriwyd y Sgôp ar gyfer Asesiad Perfformiad y Panel i ddechrau gan y Cabinet a'r Uwch Dîm Arweinyddiaeth yn ystod eu cyfarfod Adolygu Cyfran y Cynllun Corfforaethol ym mis Mawrth, ac yn dilyn hynny cynullwyd Gweithgor o swyddogion allweddol ac aelodau Cabinet ddwywaith i ddatblygu'r drafft. Gofynnir yn awr am fewnbwn pellach i hyn ochr yn ochr â'r Hunanasesiad.

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

- 9.1. Nid oes angen datganiad gyda'r adroddiad hwn.

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

- 10.1 Byddai methu â chyhoeddi ein Hunanasesiad yn debygol o arwain at argymhellion statudol gan Archwilio Cymru, gyda goblygiadau sylweddol i enw da'r Cyngor. Mae risg y bydd perfformiad gwael yn cael ei adrodd allan o'i gyd-destun, gan effeithio ar ein henw da. Ar sail hynny, rydym eisoes wedi rhannu'r adroddiad drafft gyda'r Tîm Cyfathrebu. Mae risg na fydd allbwn Asesiad Perfformiad y Panel yn dod ag unrhyw werth i'r cyngor. Mae'n bwysig felly bod y cyngor yn ymgysylltu â'r ymarfer cwmpasu i roi cyfeiriad clir i'r panel.

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

- 11.1. Rhan 6, Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (pennod 1, adran 89).
- 11.2. Rhan 2, Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 (adran 13).
- 11.3. Rheoliadau Deddf Cydraddoldeb 2010 (Dyletswyddau Statudol) (Cymru) 2011 (adran 16); Rheoliadau'r Ddeddf Cydraddoldeb (Awdurdodau sy'n ddarostyngedig i Ddyletswydd ynghylch Anghydraddoldebau Economaidd-gymdeithasol) (Cymru) 2021.

11.4. Adran 21, Deddf Llywodraeth Leol 2000 ac Adran 7 o Gyfansoddiad y Cyngor yn amlinellu pwerau Craffu mewn perthynas â rheoli perfformiad.

# Executive Summary: Self-Assessment of Performance, 2023 to 2024

Together with our quarterly update reports for 2023 to 2024 that have functioned as our ongoing assessment throughout the year, this document makes up our Self-Assessment of Performance required under the Local Government and Elections (Wales) Act 2021. It presents an accessible end-of-year summary of our performance against key functions, specifically our Well-Being Objectives (otherwise referred to as our Corporate Plan themes), the seven governance areas, and the Public Sector Equality Duty (which includes the new Socio-Economic Duty). To review the evidence behind the conclusions in this document, please refer to the Performance Update Reports, published on our [website](#).

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## Contact details and more information

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We welcome correspondence in Welsh. There will be no delay in responding to correspondence received in Welsh.

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## Our Approach to Self-Assessment

Our approach to Self-Assessment follows the same one undertaken for the first year that one was legally required, in 2020 to 2021. We have continued to use a new style of Performance Self-Assessment Update report, one that responds to the performance requirements of the Local Government and Elections (Wales) Act 2021 and reflects on the Corporate Health of the organisation. Our Performance Update Reports, published [online](#), involve an analysis of the seven governance areas recommended by the Act's statutory guidance, as well as continuing to catalogue the activity of our principle meetings (Council, Cabinet, Scrutiny, and Governance and Audit), key news items, and reports by our internal audit and external regulators. This Executive Summary brings the volume of the reports together alongside a critical overview of our performance, the extent to which our performance is driving positive outcomes and how well our governance is supporting continuous improvement. This summary also looks ahead to key opportunities and challenges.

It is a requirement that the council, through its self-assessment process, identify improvement actions, and in subsequent self-assessment reports provide an update on our progress against them. We have achieved this through our Performance Update reports (supporting the principle of ongoing assessment), which have identified improvement actions during their production. The council's Service Performance Challenge programme, recommenced this year and fed into Update reports. We have a great body of quality evidence around how we are performing as a council, which has been comprehensively catalogued in our quarterly Self-Assessment Performance Update reports. These make up our ongoing self-assessment. During this year, due to resources and capacity, we produced three quarterly reports for the periods April to June 2023, July to September 2023, and October 2023 to March 2024.

During September 2023 and February 2024, the council issued its 'Stakeholder Survey' for the third time, achieving a response of 494. Based on a population estimate of 96,550, the response exceeds what is considered an 'ideal sample' of between 267 and 383. An analysis of the most recent results is provided in our accompanying Self-Assessment Performance Update report for the period October 2023 to March 2023.

## Equality and Diversity

The Corporate Plan contains our equality and well-being objectives, and these are reported through our quarterly reports. In addition, our activities broadly align to the proposed regional public sector objectives and to the national challenges published in the [Equality and Human Rights Commission 'Equality and Human Rights Monitor 2023: Is Wales Fairer?' report](#) produced in November 2023.

Up until February 2024, the Fairer, Safe and More Equal Board (FSE Board) received these reports and monitored equality and diversity matters. Following the changes to the Corporate Plan, we enhanced the remit of the Strategic Equality and Diversity Group (SEDG) to include oversight of all equality and diversity matters and subsequently closed the FSE Board in March 2024.

SEDG, chaired by the Lead Member for Corporate Strategy, Policy and Equalities, has, during the year, agreed the content of the statutory Public Sector Equality Duty and Gender Pay Gap reports; received an update on the Council's Menopause Policy and; approved the collation of a comprehensive list of organisations that support people with protected characteristics or those living with socio-economic disadvantage in the county, including seldom heard groups, which will be reviewed every six months. Use of this list will assist us in strengthening our engagement and communication work and ensuring more equal outcomes for people, including reducing inequalities associated with poverty. The Group has also considered the completion and quality of Well-being Impact Assessments (for example, the impact assessment of the Relationship and Sexual Education Policy); discussed how Welsh Government Action Plans on equality (this past year it has been the LGBTQ+ Action Plan) can be incorporated into council business; and agreed the council's response to the Welsh Government's consultation on its draft Strategic Equality Plan 2024 to 2028.

Whilst SEDG is not a decision-making body, it can refer issues and make recommendations to relevant committees and groups as deemed necessary. One such recommendation was to County Council to look at including equality as a mandatory e-learning module for members (it is already mandatory for officers). SEDG is therefore working with the Welsh Local Government Association (WLGA) to provide equality and diversity training for members in April 2024.

In the summer of 2024, our Strategic Equality and Diversity Group will consider a report looking at the impact of the budget proposals to date, their impact from an equality and diversity perspective (both in terms of community impact and impact on staff).

The Council website pages on [equality and diversity](#) were updated in March 2024, to incorporate the demographics of the county, with data compiled by the Office of National Statistics (ONS), related to the Census 2021.

## **Overall, how well are we doing?**

This past year has been the most challenging year, financially, for the council – with members and officers having to make very difficult decisions to ensure we deliver a balanced budget whilst considering the impact of our decisions on current and future generations. This section summarises our performance and governance across the year into some general observations about our strengths and weaknesses, opportunities and challenges.

- During the year we have responded to the financial pressures all local authorities are facing responsibly; we have used our resources economically, efficiently, and effectively; our governance is functioning and effective; and our focus is on securing the best possible outcomes for our environment and communities in Denbighshire.
- Our efforts to actively engage members and staff from across the organisation around the budget have been good and positively received. We are already working on our approach to the 2025 to 2026 budget to ensure we can build an even deeper engagement and understanding, whilst also tracking the savings we have already committed to. Our approach is to be adaptive and do more of what works best.
- Our governance is well-functioning and responsive - demonstrated by the additional Scrutiny that has been put in place, at the request of members, around aspects of our budget proposals.
- The challenge to ensure backbenchers continue to feel a part of the decision-making process around budget and in terms of the delivery of the Corporate Plan over the next few years remains. As predicted in last year's Self-Assessment, members have been asked to make ever more challenging decisions over finances and service delivery. Members have responded to the challenge and considered what are often undesirable but pragmatic steps in ensuring we can deliver a balanced budget whilst trying to minimise, as far as possible, negative impacts for community and environmental well-being.

- Through the Corporate Plan and the work of the Well-Run Board, we are taking every opportunity to bring our values and principles to life. We are a self-reflecting, learning authority, and whilst difficult decisions around budget have had to be considered and implemented, we want to capitalise on the growing understanding of our culture, what it means to be a part of the “Denbighshire family” and promote our One Council approach. Our [principles and values](#) will stand us in good stead. In the year ahead, we want to establish an on-going programme of cross-service conversations and capitalise on the growing confidence of members and officers using Welsh informally and formally during council business.
- The new senior leadership structure is now in place and is working well. Whilst reduced capacity as the workforce shrinks is an issue there are growing opportunities to consider new transformational ways of working. What were previously cited as gaps for which no clear agreed way forward had been agreed, such as around Denbighshire’s cultural and heritage potential, have started to be addressed. We must strive to be agile in recognising and resolving barriers to progress; and ensure we remain resilient as our capacity reduces.
- Whilst the council still faces some recruitment and retention issues the financial pressures all councils are experiencing has resulted in the council having to take implement controls during the period to limit spend, including implementation of vacancy control procedures. Recruitment was still able to take place in critical areas such as Adult Social Care and Children’s Services, but vacancies in those services persist. Whilst we continue to pursue opportunities to reduce pressures in workforce, we face limitations in doing so because of our reducing capacity and resources. More detail can be found in the [Director of Social Services annual report for 2022 to 2023](#) (the 2023 to 2024 report is due imminently).
- The recommencement of Service Performance Challenges has been an important development this year, leading to improved performance in respect of the completion of 121s. Going forward (and responding to the present crisis), the 2024 to 2025 Challenges will likely focus on finance and transformation. We also look forward to our first ever Panel Peer Assessment, due to take place in the autumn of 2024. The key to the success of the Assessment will be to tailor it to meet our council’s needs and work is already underway with close working between officers, members and the Welsh Local Government Association.

# **Performance Objectives – Corporate Plan 2022 to 2027**

## **A Denbighshire of quality housing that meets people's needs**

Measures: Acceptable

Projects: Experiencing Obstacles

The Corporate Plan Housing and Homelessness Board continues to oversee this theme and has recently reviewed the Housing and Homelessness Strategy, which had some minor issues in terms of time slippage, mainly because we are currently awaiting new Welsh Government Flood Risk guidance. We are working on the development of the Development Viability Model, which will form the basis of the work to review the current approach and thresholds for affordable housing requirements in Local Development Plan (LDP) policies. Our Capital Works Programmes continue to be delivered but cost increases are impacting on the volume of work in terms of affordability. Budgets are being closely monitored and programmes of works amended and prioritised accordingly. Welsh Government launched Wales Housing Quality Standards in October 2023 with newer measures to be introduced from 1 April 2024; we are still considering the implications of these, ahead of their introduction. The number of people on the SARTH register increased to 1,706 this period, and remains a concern. However, we successfully secured 25 additional council homes for people in Denbighshire by the end of March 2024.

## **A prosperous Denbighshire**

Measures: Priority for Improvement

Projects: On Target

The measures status for this theme has been summarised overall as a 'Priority for Improvement', however, it should be noted that these include broad and long-term indicators such as those from the Wales Index of Multiple Deprivation and stakeholder survey responses. Recognising the local and global economic challenges it faces, the council is currently developing (April 2024 onwards) an Economic Strategy to include green, rural, and urban economic growth plans as well as enhancing tourism. The new Economic Strategy should take into account the county's cultural offer and how it contributes to wider economic and well-being outcomes.

## **A healthier and happier, caring Denbighshire**

Measures: Acceptable

Projects: On Target

Overall, the status of measures for this theme is 'Acceptable', however, we are awaiting the verification of some data for 2023 to 2024. A priority to improve are the number of schools achieving trauma informed status – although more schools are working towards this status - and the percentage of stakeholders who agree that they can live safely, happily, and independently, in Denbighshire. Excellence is being achieved in adult safeguarding and social care through micro providers, and there is a status upgrade to 'Good' for the percentage of stakeholders who agree that Denbighshire has the social infrastructure needed to support personal and community well-being. Access to advice and assistance continues to be provided through the Single Point of Access (SpoA) and Talking Points and an encouraging 92% of citizens receiving assistance from Talking Points did not need to be referred into Adult Social Care during January to March 2024. We now monitor hate crimes reported in Denbighshire to North Wales Police. During January to March, 34 hate crimes were reported, the majority of which were categorised as racial.

## **A learning and growing Denbighshire**

Measures: Acceptable

Projects: Experiencing Obstacles

The measures in this theme have been graded overall as 'Acceptable,' however, we await the end of the academic year for a fuller picture of the data relating to schools. Some data relating to care leavers for 2023 to 2024 is also awaited pending verification. A priority to improve is the nationally benchmarked percentage of Year 11 Leavers from schools known not to be in education, employment or training. For 2023 to 2024, Denbighshire's figure of 2.4% is higher than that of 17 of the other 21 local authorities in Wales. The support provided to promote the development of children in the early years has continued to strengthen, with excellent rates of children taking part in the childcare offer and continued excellent performance in supporting entry to nursery. Projects related to early years child development are progressing well, with the expansion of Flying Start 'On Target' as well as the completion of two other projects as seen in the table below. Whilst the number of schools providing education through suitability and condition categories C

and D is considered 'Excellent', the Modernising Education Programme continues to be at risk due to delays in the progression of work. By January 2024, the universal free school meals offer was made available to all primary pupils across Denbighshire, with uptake of increasing to 65%.

## **A greener Denbighshire**

Measures: Acceptable

Projects: Experiencing Obstacles

The Climate and Ecological Change Strategy is scheduled to be reviewed and refreshed every three years; the first of which began in 2023 to 2024. There are a number of key performance indicators that are being used to judge the performance of the council in achieving its 2030 goals, including: reducing carbon emissions the council emits from various sources, increasing carbon sequestration of land the council owns/leases and manages and increasing the species richness of the land the council owns/leases and manages. Whilst we are going in the right direction it is not currently at the pace to suggest sufficient progress is being made to meet the 2030 goal of net carbon zero. The financial pressures all local authorities are facing now and in the coming years will continue to impact on that pace. We plan to maintain our Climate and Ecological Improvement ambition and not adjust targets - despite their challenge - as we go into the next three years of our strategy. A key project for this theme is the introduction of a new recycling system in June of this year to help us meet Welsh Government's 70% recycling target (the target set for all local authorities in Wales).

## **A well-run, high performing council**

Measures: Priority for Improvement

Projects: On Target

The Well-run Board is settling into its role in nurturing and ensuring good governance and a positive 'one council' culture. The Board is taking a growing role in a number of key areas; including annual self-assessment, service performance challenges, and the peer-led Panel Performance Assessment. Anecdotally there is a much greater use of Welsh formally at committee meetings, and informally in the day-to-day business of the council. The Board is keen to capitalise on the growing confidence in using Welsh. The general decline in positive responses to our stakeholder survey has brought the overall status of our measures down from 'Acceptable' to a 'Priority for Improvement'. This decline is



unsurprising given the difficult financial climate and the savings proposals the council has most recently consulted on and begun implementing.

## **Governance Functions – The Council’s Corporate Health**

Denbighshire’s [annual governance statement](#) highlights specific strengths and areas for improvement. The 2022 to 2023 statement built on the improvement actions identified in 2021 to 2022 that link to our governance functions, such as workforce capacity and resilience, code of conduct, procurement and contract management, funding and whistleblowing. Our Annual Governance Statement for 2023 to 2024 will be presented to Governance and Audit Committee in July 2024.

### **Corporate Planning**

This section looks at how the council sets out and delivers its strategic objectives. In this last year, the council had to take significant steps in light of worsening financial and capacity pressures to revisit and revise its Well-being and Equality Objectives, whilst ensuring that it continued to meet legislative requirements under the Local Government and Elections (Wales) Act 2021, the Well-being of Future Generations (Wales) Act 2015, and the Equality Act (Wales) Regulations 2011. A revised Corporate Plan, which reduced the number of themes from nine to six, was unanimously approved by [County Council in February 2024](#). It should also be noted that the council in this year received a favourable report from Audit Wales for the way in which it set its original Well-being Objectives in 2022. The council has been working over this last year to put in place its new Corporate Executive and Senior Leadership Teams from April 2023, which has included two new directors, and recruitment to four vacant Head of Service posts. We have also moved our New Ways of Working project forward to the next phase, looking to reduce the size of the office accommodation that we hold. We received an Audit Wales report on our Corporate Support Functions which was positive and we have made good progress against its recommendations. We are making excellent progress with the arrangements for a Panel Performance Assessment to be held in September 2024, responding to the Local Government and Elections (Wales) Act, 2021. Improvement actions identified over the last year have therefore, on the whole, progressed well. However, we acknowledge that overall stakeholder satisfaction with the council and its long-term plans is not where we would like it to be. Our revised Corporate Plan maintains a clear focus on how the council works, including customer service, engagement, and our performance. It is important that we demonstrate improvement in these areas and respond to the expectations of our

customers. The key challenge for the council in the months ahead, however, will be with the establishment of its transformation programme, which will need to enable the council to respond innovatively and collaboratively to the challenges that it is facing. We must also as a council keep our Corporate Plan commitments and performance expectations under continual review in the context of the present difficult financial environment.

## **Financial Planning**

This section looks at our [financial planning](#), which relates to the management of our income and expenditure. The council's financial planning arrangements have proven robust, and the council holds a reasonably stable reserve and has strong monitoring and planning mechanisms in place to actively manage pressures, such as the Medium Term Financial Plan, Treasury Management, the Budget Setting process, and a Capital Budget setting process. Significant work has taken place this period to respond effectively to the significant financial pressures the council is facing to try to protect the most vulnerable as far as possible. Our accompanying September to March report outlines in some detail the process and decisions around budget setting for the year ahead. Some proposals have been subject to more intensive examination by our Scrutiny Committee structure, demonstrating that governance is effective, responsive and challenging. The 2024 to 2025 budget is being viewed as an evolving process rather than a one-off event in January. Significant engagement across the council, with members and with communities will therefore continue.

## **Performance Management**

This section looks at our [performance management](#), by which we mean the structures and processes that we have in place to ensure we deliver what we said we would, whilst encouraging active involvement and challenge from across the council, our elected members and residents. The council began in this last year to report on its new Corporate Plan Performance Management Framework, with excellent engagement and input at all levels of the organisation, but acknowledging some initial teething and data gap issues to work through. Following February's decision by County Council to reduce the size of the Corporate Plan, the Framework was again revisited with senior managers and Cabinet members to help simplify and streamline our reporting. We had highlighted in our Self-Assessment last year that the size of the framework did present a challenge to us to manage, so the recent reduction has been a welcome one. Governance arrangements have also been updated to support the revised Corporate Plan. The council has in this last

year continued with its approach to self-assessment, reports being published on our [performance webpage](#). However, to support the capacity needs of the organisation, the council has made the decision to switch from quarterly Corporate Plan Performance Update reports to six-monthly reports. Our [Performance Management Guide](#) has been updated on our website to reflect all these recent changes. The council has also delivered on the third year of its annual stakeholder survey, which seeks to engage with our residents, businesses, partners, staff and councillors about how we are performing against our functions, once again seeing an increase in participant numbers from previous years. A report was produced by Audit Wales on the council's use of data pertaining to service user perspectives and outcomes, and the council is assured that present arrangements are robust and adequate within existing resources. Following approval of the new Senior Leadership Team structure, arrangements for the council's Service Performance Challenge programme commenced between May 2023 and March 2024, and key Improvement Actions have been included in our Performance Update Reports. We have also agreed our approach to 2024's Service Performance Challenge programme to help the organisation meet the present financial challenge. Finally, we are also pleased to report that capacity pressures within the council's Internal Audit Team have been addressed, though there has been a significant workload to tackle during the year.

## **Risk Management**

This section looks at our [risk management](#), which describes our planned approach to identify, assess, control and monitor risks and opportunities facing the council. We have continued to deliver our six-monthly reviews of our Corporate Risk Register, with our most recent [review](#) taking place from February to April of this year. It remains the case that around half of our corporate risks (54%) are inconsistent with the council's Risk Appetite Statement. However, this is to be expected as the register contains the council's most serious risks. It is good practice to review the Statement each year and following our most recent review, it was decided that the Statement should be revised in places to reflect the pressures associated with escalating costs and an uncertain economic environment. During the year, prompted by Governance and Audit Committee, it was agreed that we would commence quarterly, lighter-touch reviews with risk owners, to supplement tabled six-monthly reviews and annual reports to Governance and Audit Committee.

## **Workforce Planning**

This section looks at our workforce planning, which is the process by which we analyse, forecast and plan workforce supply and demand, and assess gaps to ensure that we have the people and skills - now and in the future - to deliver our services and fulfil our strategic objectives. Our senior leadership restructure was fully in place from November 2023. This has taken longer than expected but will result in a transformational redesign of services, whereby the council is on the 'front foot' in relation to influencing and preventing demand; better positioned to maximise opportunities; and has clearer leadership on important matters like climate change and Welsh language. During the year the council had to implement significant savings to enable us to set a balanced budget for 2024 to 2025 (with similar challenges facing us for 2025 to 2026). This has involved a range of measures including vacancy control measures, service reductions and the implementation of a voluntary exit scheme. Workforce planning will commence in the autumn/winter of 2024 and will focus on supporting the pressures associated with the budget and its impacts. An Internal Audit review into workforce planning will be undertaken before the end of June 2024. This review will be critical in ensuring our responses to recruitment and retention are correct and effective. During the year, we launched an [Agile Working policy](#) and a new Denbighshire Management Induction Programme. A new People Strategy is in development and plans are underway for a staff survey, expected to take place during 2024.

## **Assets**

This section looks at the latest developments to do with our management of the council's estate (including office buildings and highway infrastructure owned and / or controlled by the council) and digital assets. As we stated last year, the council faces significant challenges with regards to its assets. We have a perennially deteriorating and very large network of roads and bridges, requiring a continued financial budget commitment in order to address this decline, combined with meeting the challenge of progressing significant projects such as the replacement of the Llanerch Bridge; a large portfolio of buildings to align with our Net Carbon Zero ambition; a growing need to support and facilitate decarbonisation in procurements; and growing pressures on our ICT infrastructure. However, we have made improvements. We have delivered a range of projects to improve the energy efficiency of buildings, particularly school buildings, and support the reduction of running costs over the long term in the Council's non-domestic building estate which is responsible for over 60% of council carbon emissions. We have continued to invest in our

capability to generate the council's own electricity from installed renewable energy generation; achieving over a megawatt of installed renewable energy capacity (1099kWp) this year, through, for example, roof mounted solar photovoltaic (PV) panels. Our investments in green public transport, such as through the [electric vehicle charging hub at Rhyl's West Kinmel car park](#), are yielding many benefits, with the hub in Rhyl providing over 250,000 miles of greener transport for motorists in its first year alone. We continue to have robust health and safety and fire safety procedures in place. Community Focussed Schools and how those are maximised as assets will be a focus for the year ahead, as described under our [learning and growing theme](#). The [Digital Strategy Review](#) undertaken by Audit Wales in November 2023 was largely positive, finding that the council has a clearly articulated strategy, but made some recommendations that will inform the development of a new strategy that will run from 2025. A new Asset Management Strategy has been approved by the Corporate Executive Team and will be taken through the democratic process for approval by Cabinet in summer 2024. Once the strategy is in place, we will develop and deliver portfolio plans to determine the shape, size and future use of assets for each of the council's asset management portfolios. The strategy and portfolio plans are closely aligned to workforce planning to ensure our assets are managed for the longer term, in a way that supports and integrates with our workforce plan. This is demonstrated by the New Ways of Working project that has been examining capacity and use of offices to seek ways to maximise the use of space across the council's portfolio (resulting in the closure of Caledfryn, Denbigh, to council staff).

## **Procurement**

This section looks at [procurement](#). Procurement is the process by which the council meets its needs for goods, services, works and utilities in a way that achieves value for money and good outcomes for society, culture and the economy, whilst contributing to decarbonisation and nature's recovery. The council spent, during the 2023 to 2024 financial year, via procurement (including grant funding), a total of £226,978,810 buying third party goods or services. Denbighshire has continued to prioritise securing local community benefits through our procurements. £83,426,447 has been spent within Denbighshire (35.2%) and 56% of relevant procurements contained community benefits. The third generation North Wales Construction Framework will be officially launched in May 2024. We have been supporting services across the council, businesses and partners to prepare for the changes in procurement legislation; to ensure we are best placed to

secure greater local benefits. The Procurement Service is a collaborative service shared with Flintshire County Council, which we will review over the coming year.

# Corporate Plan Performance Update: October to March 2024

This document presents the council's performance against its Corporate Plan themes and governance areas between October to March 2024, including our application of the Sustainable Development principle, the Public Sector Equality Duty, and Socio-Economic Duty.

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## Contact details and more information

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Rydym yn croesawu galwadau ffôn yn Gymraeg / We welcome telephone calls in Welsh.

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We welcome correspondence in Welsh. There will be no delay in responding to correspondence received in Welsh.

### **To keep up-to-date:**

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Visit the [County Conversation Portal](#) and sign up for *Y Panel!*

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## Summary position

The chapters below provide a summary of activity that has taken place during the last period beneath our Corporate Plan themes, with a round-up of contributing news and committee items. Before we get into this detail, it is important to note the changes that have recently been agreed in relation to our Corporate Plan.

The increasingly difficult and unprecedented financial environment that the council is operating in has resulted in us needing to rationalise and focus our efforts. In February, [Council](#) agreed to a proposal to reduce the size of the [Corporate Plan](#) from nine to six themes. The following are the council's revised Well-being and Equality Objectives.

- A Denbighshire of quality housing that meets people's needs
- A prosperous Denbighshire
- A healthier and happier, caring Denbighshire
- A learning and growing Denbighshire
- A greener Denbighshire
- A well-run, high performing council

Although we have had to rationalise our ambitions, we remain aspirational, and the Plan is underpinned by our desire to work as 'One Council', where our diverse services are working together towards shared goals more effectively. We will continue to provide a focus on preventative actions that protect people from harm and address the challenges that our communities face, such as the cost-of-living crisis and the climate emergency, ensuring sustainable economic growth, promoting well-being, and quality of life. We still want to work collaboratively with our residents, communities, businesses, and partners to help shape the services we provide and the way in which we provide them in challenging times. Accepting that the financial context is going to remain difficult for some time, as a council we must continually keep our Corporate Plan commitments and Performance expectations under review.

Each Corporate Plan theme below includes an update for each pledge in the theme, although titles have been truncated. Hyperlinks to the full detail of the theme and its pledges are included.

## **Corporate Plan theme summary**

The measures evaluation for each theme below has been determined through the performance management framework that we have in place. The projects evaluation has been determined by the status of our projects.

### **A Denbighshire of quality housing that meets people's needs**

Measures: Acceptable

Projects: Experiencing Obstacles

The Corporate Plan Housing and Homelessness Board continues to oversee this theme and has recently reviewed the Housing and Homelessness Strategy, which had some minor issues in terms of time slippage, mainly because we are currently awaiting new Welsh Government Flood Risk guidance. We are working on the development of the Development Viability Model, which will form the basis of the work to review the current approach and thresholds for affordable housing requirements in Local Development Plan (LDP) policies. Our Capital Works Programmes continue to be delivered but cost increases are impacting on the volume of work in terms of affordability. Budgets are being closely monitored and programmes of works amended and prioritised accordingly. Welsh Government launched Wales Housing Quality Standards in October 2023 with newer measures to be introduced from 1 April 2024; we are still considering the implications of these, ahead of their introduction. The number of people on the SARTH register increased to 1,706 this period, and remains a concern. However, we successfully secured 25 additional council homes for people in Denbighshire by the end of March 2024.

### **A prosperous Denbighshire**

Measures: Priority for Improvement

Projects: On Target

The measures status for this theme has been summarised overall as a 'Priority for Improvement', however, it should be noted that these include broad and long-term indicators such as those from the Wales Index of Multiple Deprivation and stakeholder survey responses. Recognising the local and global economic challenges it faces, the council is currently developing (April 2024 onwards) an Economic Strategy to include green, rural, and urban economic growth plans as well as enhancing tourism. The new

Economic Strategy should take into account the county's cultural offer and how it contributes to wider economic and well-being outcomes.

### **A healthier and happier, caring Denbighshire**

Measures: Acceptable

Projects: On Target

Overall, the status of measures for this theme is 'Acceptable', however, we are awaiting the verification of some data for 2023 to 2024. A 'Priority for Improvement' is the number of schools achieving trauma informed status – although more schools are working towards this status - and the percentage of stakeholders who agree that they can live safely, happily, and independently, in Denbighshire. Excellence is being achieved in adult safeguarding and social care through micro providers, and there is a status upgrade to 'Good' for the percentage of stakeholders who agree that Denbighshire has the social infrastructure needed to support personal and community well-being. Access to advice and assistance continues to be provided through the Single Point of Access (SpoA) and Talking Points and an encouraging 92% of citizens receiving assistance from Talking Points did not need to be referred into Adult Social Care during January to March 2024. We now monitor hate crimes reported in Denbighshire to North Wales Police. During January to March, 34 hate crimes were reported, the majority of which were categorised as racial.

### **A learning and growing Denbighshire**

Measures: Acceptable

Projects: Experiencing Obstacles

The measures in this theme have been graded overall as 'Acceptable,' however, we await the end of the academic year for a fuller picture of the data relating to schools. Some data relating to care leavers for 2023 to 2024 is also awaited pending verification. A 'Priority for Improvement' is the nationally benchmarked percentage of Year 11 Leavers from schools known not to be in education, employment or training. For 2023 to 2024, Denbighshire's figure of 2.4% is higher than that of 17 of the other 21 local authorities in Wales. The support provided to promote the development of children in the early years has continued to strengthen, with excellent rates of children taking part in the childcare offer and continued excellent performance in supporting entry to nursery. Projects related to early years child development are progressing well, with the expansion of Flying Start 'On

Target' as well as the completion of two other projects as seen in the table below. Whilst the number of schools providing education through suitability and condition categories C and D is considered 'Excellent', the Modernising Education Programme continues to be at risk due to delays in the progression of work. By January 2024, the universal free school meals offer was made available to all primary pupils across Denbighshire, with uptake of increasing to 65%.

### **A greener Denbighshire**

Measures: Acceptable

Projects: Experiencing Obstacles

The Climate and Ecological Change Strategy is scheduled to be reviewed and refreshed every three years; the first of which began in 2023 to 2024. There are a number of key performance indicators that are being used to judge the performance of the council in achieving its 2030 goals, including: reducing carbon emissions the council emits from various sources, increasing carbon sequestration of land the council owns/leases and manages and increasing the species richness of the land the council owns/leases and manages. Whilst we are going in the right direction it is not currently at the pace to suggest sufficient progress is being made to meet the 2030 goal of net carbon zero. The financial pressures all local authorities are facing now and in the coming years will continue to impact on that pace. We plan to maintain our Climate and Ecological Improvement ambition and not adjust targets - despite their challenge - as we go into the next three years of our strategy. A key project for this theme is the introduction of a new recycling system in June of this year to help us meet Welsh Government's 70% recycling target (the target set for all local authorities in Wales).

### **A well-run, high performing council**

Measures: Priority for Improvement

Projects: On Target

The Well-run Board is settling into its role in nurturing and ensuring good governance and a positive 'one council' culture. The Board is taking a growing role in a number of key areas; including annual self-assessment, service performance challenges, and the peer-led Panel Performance Assessment. Anecdotally there is a much greater use of Welsh formally at committee meetings, and informally in the day-to-day business of the council. The Board is keen to capitalise on the growing confidence in using Welsh. The general

decline in positive responses to our stakeholder survey has brought the overall status of our measures down from 'Acceptable' to a 'Priority for Improvement'. This decline is perhaps unsurprising given the difficult financial climate and the savings proposals the council has most recently consulted on and begun implementing. Our revised Corporate Plan maintains a clear focus on how the council works, including customer service, engagement, and our performance. It is important that we demonstrate improvement in these areas and respond to the expectations of our customers.

## **Governance areas**

Our [self-assessment against the seven key governance areas](#) has highlighted one key development this period: the revision to the Corporate Plan and performance reporting. Plans are underway for the peer-led Panel Performance Assessment, expected to take place in the autumn. Work is underway on a paper to shape the governance structures required around the council's transformation agenda. Significant work has taken place this period to respond effectively to the significant financial pressures the council is facing in order to try to protect the most vulnerable as far as possible. This report outlines in some detail the process and decisions around budget setting for the year ahead. Some proposals have been subject to more intensive examination by our Scrutiny Committee structure, demonstrating the governance is both effective and challenging. The 2024 to 2025 budget is being viewed as an evolving process rather than a one-off event in January. Significant engagement across the council, with members and with communities, will continue. Stakeholder feedback is very important to the council and in this period, we launched our Stakeholder Survey for 2023 to 2024. Stakeholder perceptions have generally declined across all questions – and, in particular, those relating to governance. This is not surprising given the difficult financial climate and the savings proposals the council has most recently consulted on and begun implementing. There has also been negative speculation in the press and social media regarding the financial sustainability of the council, and this has no doubt informed stakeholders' less favourable responses. The council concluded its annual programme of Service Performance Challenges during this period and the programme for the year ahead has been adjusted to reflect learning to date and to support upcoming budgetary discussions. Processes to support the continued management of the Corporate Risk Register have continued and our Risk Appetite Statement has been updated. A policy to support Agile Working, and development and training support for new managers has been launched. A significant focus for our Human Resources team has been the voluntary exit scheme. Impacts on the workforce (and any

risks to effective governance) as a result of budget proposals and the voluntary exit scheme will be considered by the council's Strategic Equality and Diversity Group in July 2024. The Asset Strategy has been approved by the Corporate Executive Team and is being taken through the democratic process for approval for final ratification this coming summer. During the period, the Corporate Executive Team agreed to the closure of Caledfryn, Denbigh, to council staff, with arrangements in place to relocate all council personnel currently working in those offices to either Russell House, Rhyl or County Hall, Ruthin. Our Procurement Team has been supporting services, businesses and partners to prepare for the changes in procurement legislation, and the opportunities for greater local benefits. The aim is for smaller local businesses to be more engaged in, and benefit from, procurement. The third generation North Wales Construction Framework will be launched in May 2024.

## A Note on Measuring Performance

In Denbighshire, our default approach to setting performance thresholds is to take the upper quartile (best performing) from nationally comparable information as the point where performance is considered 'Excellent'. The 'Priority for Improvement' threshold is usually the median. Midway between these two values determines the threshold between 'Acceptable' and 'Good' performance.

If no data is available that we can compare ourselves with (either nationally or by comparable grouping), then we will take a local view on what we feel reasonably determines 'Excellent' and 'Priority for Improvement' performance. This should represent our ambition.

Our data tables use this same language, except for 'Priority for Improvement', which is truncated to 'Priority to Improve'. Our data tables also show information about trend. Trend is identified as 'Better', 'Worse', or 'Same', and is based on a comparison with the previous period for which we have data. Where possible, we also show trend for projects and activities, which is determined by comparing the overall status of the project or activity with its status in the previous period. Project and activity statuses are identified as 'On Target', 'Experiencing Obstacles', 'At Risk' or 'Compromised'.

For more information on how we manage performance, view the [Performance Management Guide on our website](#).



# A Denbighshire of quality housing that meets people's needs

Measures: Acceptable

Projects: Experiencing Obstacles

## Corporate Plan Update

### Ensure that there is quality housing that meets the needs of vulnerable people, assisting them to lead independent lives in appropriate accommodation for as long as possible

The Ruthin Extra Care project has now been superseded by Llys Awelon (Phase 2), which is progressing and contributes towards meeting the specialist housing needs of vulnerable people in Denbighshire. Whilst this project continues to progress 'On Target', the completion date has slipped to the end June 2024 and has been challenged to ensure no further slippage occurs. The Corwen Extra Care project remains at business case stage and will enhance this provision further.

### Prevent homelessness, and ensure that any instances of it are rare, brief, and unrepeatable. This includes young care leavers (equality objective)

The number of referrals received into the homelessness Early Intervention and Prevention (My Home Denbighshire) service increased from 54 to 64 at the end of March 2024. During the period, there was a slight decrease in the number of Early Intervention and Prevention referrals, that were prevented from presenting as homeless.

The council continues to take steps to ensure early engagement with people at risk of homelessness, and we can report that 40 people were supported by the Citizens Advice Denbighshire Homelessness Prevention Team link officer.

The measure originally entitled, 'total number of care leavers who experience homelessness during the year (As defined by the Housing (Wales) Act 2014) within 12 months of leaving care will in future be monitored as a percentage of care leavers rather than total number. Data is currently pending.

The percentages of households successfully prevented from homelessness (Section 66) and successfully relieved from homelessness (Section 73) have worsened since the same period last year and remain a 'Priority for Improvement'. That being said, whilst still considered a 'Priority for Improvement', the percentage of households positively

discharged from homelessness (section 75) has improved: resulting in 251 outcomes, 136 of which were positive.

### **Upgrade the council housing stock to ensure it is safe, secure, and well-maintained and where possible, suitable for the needs of residents, for example, those with disabilities (equality objective)**

The percentage of emergency housing repairs completed within target time for the reporting period has remained at an 'Acceptable' rate of 95.57%. A further 51 disabled adaptations were carried out for council house tenants between January and March 2024.

The most recent Tenants and Residents Survey (STAR) results for council home found that 85% of tenants were "satisfied with Denbighshire Housing, taking everything into account". As a result of the survey, we have: developed an action plan for communicating with tenants about the Welsh Housing Quality Standards and how and when it will impact on our property improvements; we will review our Repairs Policy; we will explore concerns about anti-social behaviour in more detail; and we will develop our Engagement Plan to improve how we listen and communicate with tenants.

The project on Improving Energy Efficiency in Council Houses was closed in April 2024, following changes in the project such as those in relation to the Welsh Housing Quality Standards. Future work will now be incorporated into an activity within the Climate and Ecological Change Programme.

A new activity has been added to this theme, to promote and administer the Energy Company Obligation (ECO4) Scheme via Flintshire County Council for energy efficiency in private sector dwellings. ECO4 is a government scheme that helps homeowners improve the energy efficiency of their homes.

### **Deliver more homes to meet local need and demand**

During 2022 to 2023, a total of 256 new homes were completed in Denbighshire. Data for 2023 to 2024 is pending. The delivery confidence has increased for affordable housing projects such as Edward Henry Street and the Additional Council Housing Developments Project. The Planning application for an amended renovation scheme for the Victorian Post Office building on Wellington Road in Rhyl to deliver a residential conversion of the upper storeys was validated during the period; the purchases of two former council flats and a former council house in Rhyl were completed; and terms were agreed for the purchase of a former council house in Prestatyn.

The original Gypsy and Traveller Accommodation Assessment (GTAA) project is complete, and we will now report on the next phase of the project called “Gypsy and Traveller Accommodation Assessment (GTAA) Site Selection”.

Progress on the Rhyl Residential Strategy now runs under the activity, “Work with Rhyl Regeneration Programme Board to contribute to progressing Rhyl Residential Strategy”.

**Ensure that our residents are informed about available housing options and routes to housing, seeking also to reduce the Single Access Route to Housing (SARTH) waiting list**

The number of people on the SARTH register increased by 146 to 1,706 and remains a concern.

The number of empty private properties brought back in to use has decreased from 181 in 2022 to 2023 to 150 during 2023 to 2024, however, performance is still considered ‘Acceptable’.

**Corporate Plan Performance Framework: Measures Update**

For further measures and activity related to the support offered to those experiencing homelessness please see our [learning and growing theme](#).

**Quarterly or Biannual Measures**

Title	Quarter 4 2022 to 2023	Quarter 1 2023 to 2024	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
The percentage of emergency housing repairs completed within target time - <b>Benchmarked Locally</b>	97.22% Acceptable Better	97.06% Acceptable Worse	96.90% Acceptable Worse	95.82% Acceptable Worse	95.97% Acceptable Worse
The number of disabled adaptations carried out for council house tenants – <b>Count Only</b>	56	53	56	68	51

Title	Quarter 4 2022 to 2023	Quarter 1 2023 to 2024	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
The number of people on the SARTH waiting list (live applications only) - <b>Benchmarked Locally</b>	1,734 Priority to Improve Better	1,785 Priority to Improve Worse	1,760 Priority to Improve Better	1,560 Priority to Improve Better	1,706 Priority to Improve Worse
The number of referrals received into Early Intervention and Prevention (My Home Denbighshire) – <b>Count Only</b>	80	43	64	54	64
The percentage of referrals Early Intervention and Prevention (My Home Denbighshire) that have been prevented from presenting to homelessness prevention service - <b>Benchmarked Locally</b>	89.36% Excellent	72.26% Good Worse	92.18% Excellent Better	92.59% Excellent Better	90.62% Excellent Worse
The number of people at risk of homelessness supported by the CAD-HPT (Citizens Advice Denbighshire- Homelessness Prevention Team) link officer – <b>Count Only</b>	No data. New to 2023 to 2024	28	39	38	40

### Annual or Biennial Measures

Title	2022 to 2023	2023 to 2024
The number of dwellings improved with a disabled facilities grant - <b>Benchmarked Nationally</b>	66 Priority to Improve Worse	63 Priority to Improve Worse

Title	2022 to 2023	2023 to 2024
The number of people who were on the Complex Disabilities Specialist Housing Needs Register for whom supported housing has been secured - <b>Benchmarked Locally</b>	16 Excellent Better	8 Good Worse
The percentage of households successfully prevented from homelessness (section 66) - <b>Benchmarked Nationally</b>	38.35% Priority to Improve Worse	37.11% Priority to Improve Worse
The percentage of households successfully relieved from homelessness (section 73) - <b>Benchmarked Nationally</b>	15.96% Priority to Improve Worse	11.68% Priority to Improve Worse
The percentage of households positively discharged from homelessness (section 75) - <b>Benchmarked Nationally</b>	50.22% Priority to Improve Better	54.18% Priority to Improve Better
The percentage of care leavers who experience homelessness during the year (As defined by the Housing (Wales) Act 2014) within 12 months of leaving care - <b>Benchmarked Locally</b>	3 Excellent Better	Data pending
The percentage of council properties compliant with the Welsh Housing Quality Standard - <b>Benchmarked Nationally</b>	100% Excellent Same	100% Excellent Same
The percentage of tenants that were satisfied with Denbighshire Housing, taking everything in to account - <b>Benchmarked Locally</b>	No data: does not apply	85% Acceptable
The percentage of existing and acquired Council housing stock achieving an EPC (Energy) rating of C or above - <b>Benchmarked Locally</b>	41.89% Acceptable Better	46.1% Acceptable Better
The additional supply of affordable housing, including social housing, provided during the year - <b>Benchmarked Locally</b>	139 Excellent Worse	145 Excellent Better
The additional supply of Council Homes provided - <b>Benchmarked Locally</b>	15 Acceptable Better	25 Good Better

Title	2022 to 2023	2023 to 2024
The total number of (new) homes completed during the year in Denbighshire - <b>Benchmarked Locally</b>	256	Data expected summer 2024
The number of empty private properties brought back into use through direct action by the local authority - <b>Benchmarked Locally</b>	181 Good Worse	150 Acceptable Worse

## Stakeholder Survey

Title	2022 to 2023 With an opinion, and agree	2023 to 2024 With an opinion, and agree
The percentage of stakeholders who agree that there is sufficient, good quality housing in Denbighshire, which meets people's needs - <b>Benchmarked Locally</b>	40% Priority to Improve	31% Priority to Improve Worse

## Wales Index of Multiple Deprivation Measures

Wales Index of Multiple Deprivation (WIMD) data is published infrequently - every four to five years - with the most recent data being available for 2019. Until new data is published (Welsh Government's next WIMD update is expected in late 2025 or early 2026), please refer to our [Performance Self-Assessment Update: July to September 2023 report](#).

## Corporate Plan Performance Framework: Project Update

There are fifteen projects and activities listed within this theme in the Corporate Plan. The number of these that are running 'On Target' is seven, three are complete, one is 'At Risk'. One project is 'Experiencing Obstacles', and the remaining three activities are either at project brief, business stage case, or new.

### Projects or Activities

Title	Status	Exception
Deliver and monitor the Housing and Homelessness Strategy Action Plan	On Target Same	No exception

Title	Status	Exception
Llys Awelon (Phase 2)	On Target Same	No exception
Further develop the extra care offer across the south of the county	Experiencing Obstacles Same	Infrastructure improvements need to occur before we are able to increase capacity at Corwen. A possible site at Llangollen is being explored.
Reduce the reliance on unsuitable temporary accommodation by establishing some in-house emergency housing facilities for homeless citizens	Experiencing Obstacles Same	We are identifying potential sites for a small number of emergency accommodation units with the facilities to provide a support hub and working across the council to identify and develop suitable sites for permanent accommodation (expected to take until December 2024). We also want to ensure the right planning status is in place for any privately-run temporary emergency accommodation used to accommodate homeless households.
Improving Energy Efficiency in Council Houses	At Risk Same	Inflated costs, limited funding and the lack of qualified trades in the sector are all issues contributing to the status of this project. Given this project did not reflect the new Welsh Housing Quality Standards it will be closed in May 2024 and replaced by the activity below.

<b>Title</b>	<b>Status</b>	<b>Exception</b>
Devise and implement a targeted energy pathway by 31 March 2027 to demonstrate how we will achieve SAP / EPC 75 by 31 March 2030, included estimated costs	New activity commencing April 2024	This activity will replace the above project and incorporates the Standard Assessment Procedure /Energy Performance Certificate requirements.
Gypsy and Traveller Accommodation Assessment (GTAA)	Complete	
Gypsy and Traveller Accommodation Assessment (GTAA) Site Selection	At project brief stage	No exception
Denbighshire replacement Local Development Plan	On Target	No exception
Edward Henry Street	On Target Better	No exception
Additional Council Housing Developments	On Target Better	No exception
Work with Rhyl Regeneration Programme Board to contribute to progressing Rhyl Residential Strategy	On Target Same	No exception
Develop a tenant involvement framework for Denbighshire Housing	Complete	No exception
Signpost to Welsh Government's NEST Scheme	Complete	No exception
Promote and administer the Energy Company Obligation Scheme (ECO4) via Flintshire County Council – energy efficiency in private sector dwellings	On Target Same	No exception

## **A round up of news**

The following additional news and committee items took place in this last period in support of this theme.

In October 2023, the [Minister for Finance and Local Government visited Ty Pride in Rhyl](#) and [energy efficiency work was completed on 41 council homes](#) in Rhyl.



Communities Scrutiny Committee met in October and December to consider the [revised Gypsy and Traveller Accommodation Assessment](#) and [the housing rent increase](#). In December, [Partnerships Scrutiny Committee](#) examined affordable rent levels.

In December, [Cabinet](#) approved the annual housing rent increase, housing budgets for 2024 to 2025; the Housing Stock Business Plan; and a new project to support people to sustain their accommodation and prevent homelessness.

Four new [energy efficient apartments](#) became available in Prestatyn in January 2024.

In February, Communities Scrutiny Committee examined the [management of council housing and estates](#) and considered [feedback from council tenants](#). [Cabinet](#) approved the re-tendering of the Community Housing Voids Framework.

## A prosperous Denbighshire

Measures: Priority for Improvement

Projects: On Target

### Corporate Plan Update

#### [Work collaboratively with communities and partners to deliver projects and initiatives that will stimulate economic growth](#)

The measures status for this theme has been summarised overall as a 'Priority for Improvement', however, it should be noted that these include broad and long-term indicators such as those from the Wales Index of Multiple Deprivation and stakeholder survey responses. Within this theme there are a number of nationally benchmarked measures that give an indication of performance compared to other local authorities in Wales. However, there are some gaps as we await the publication of new national data. Our Levelling Up funded projects are progressing, albeit with some uncertainty in some areas. We have secured additional Ambition North Wales Growth Deal funding to plug the viability funding gap for the former North Wales Hospital in Denbigh, although the project remains 'At Risk' until all the necessary funding and planning agreements are in place. Another significant project is the new Queen's Market in Rhyl. Negotiations with our previous preferred operator have ceased and an alternative option to operating the Queen's Market is being progressed.

#### [Develop an economic strategy](#)

Recognising the local and global economic challenges it faces, the council is currently developing (April 2024 onwards) an Economic Strategy to include green, rural, and urban economic growth plans as well as enhancing tourism. Our last performance report included an improvement activity to "develop an overview of the cultural offer, with examples from across council services, as part of the plan to be developed setting out how a cultural strategy could connect and contribute to wider outcomes in terms of our economy and personal well-being". The new Economic Strategy should take into account the county's cultural offer and how it contributes to wider economic and well-being outcomes.

The total economic impact of tourism was £628.58m during 2022 to 2023, a significant increase on £432m in 2021 to 2022, evidencing a recovery from social distancing measures during the pandemic. The 2023 to 2024 figures will be released later in the year.

### **Work in partnership to support an economy that promotes fair work, justice, and socially responsible public procurement, benefitting the local supply chain and local communities (equality objective)**

The total spend via procurement, including grant funding, during the 2023 to 2024 financial year was £226,978,810; £83,426,447 of this being spent within Denbighshire (35.2%). 56% of relevant procurements contained community benefits and work is ongoing to align these with the Social Partnership and Public Procurement (Wales) Act 2023. The North Wales Construction Partnership, the 3rd iteration of the Framework (NWCPF3) is due to be publicly launched in May 2024.

### **Support access to education, employment, services, goods, and activities**

There are a number of benchmarked measures that give an indication of performance compared to other local authorities in Wales. However, there are some gaps as we await the publication of new data, namely the percentage of classified A, B and C roads that are in overall poor condition. Our previous report identified an improvement action to “Provide an update on the reasons for poor performance relating to the percentage of damaged roads and pavements made safe within target time (CAT1 - Category 1 defects dealt within timescale).” This is a continuing action, as the service continues to struggle due to resource issues. We are however looking to review the Code of Practice, which is a driver for Category 1 defects. This might help to reduce demand in the future.

## **Corporate Plan Performance Framework: Measures Update**

For further measures and activity in support of skills, training and employment please see our [learning and growing theme](#) and the [well-run, high performing council](#) for further activity connected to the local economy.

## Quarterly or Biannual Measures

Title	Quarter 4 2021 to 2022	Quarter 1 2022 to 2023	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
The percentage of working age people who are claiming Out of Work Benefits - <b>Benchmarked Nationally</b>	3.7% Priority to Improve Worse	3.8% Priority to Improve Worse	3.6% Priority to Improve Better	3.5% Priority to Improve Better	3.8% Priority to Improve Worse
The percentage of spend with suppliers based within Denbighshire – <b>Benchmarked Locally</b>	35% Good Same	33% Good Same	15.90% Priority to Improve Worse	41.8% Excellent Better	38.6% Good Worse
The cumulative percentage of Denbighshire contracts over £25k and under £1m containing community benefits – <b>Benchmarked Locally</b>	66 % Excellent Better	66 % Excellent Same	53.3% Good Worse	55.60% Good Better	56.00% Good Better
Year to date average for the percentage of damaged roads and pavements made safe within target time (CAT1 - Category 1 defects dealt within timescale) <b>Benchmarked Locally</b>	16% Priority to Improve Worse	29% Priority to Improve Better	23.33% Priority to Improve Worse	52.33% Priority to Improve Better	42.00% Priority to Improve Worse

## Annual or Biennial Measures

Title	2022 to 2023	2023 to 2024
The percentage of children in poverty in Denbighshire – <b>Benchmarked Nationally</b>	28.1% Priority to Improve Better	Data pending

Title	2022 to 2023	2023 to 2024
Average gross annual pay for people who live in the area and work full time (£) - <b>Benchmarked Nationally</b>	27,121 Priority to Improve Better	Data pending
External funding (in pounds) secured for economic development – <b>Count Only</b>	No data. New to 2023 to 2024	£1,041,250
STEAM - Total Economic Impact of Tourism (£ million) - <b>Benchmarked Locally</b>	£628.58m Excellent Better	Expected July 2024
Births of businesses per 10,000 of the population aged 16 to 64 - <b>Benchmarked Nationally</b>	56 Priority to Improve Worse	Data pending
Deaths of businesses per 10,000 of the population aged 16 to 64 - <b>Benchmarked Nationally</b>	69 Priority to Improve Better	Data pending
The percentage of principle A roads that are in overall poor condition – <b>Benchmarked Nationally</b>	2.2% Excellent Better	Data pending
The percentage of non-principal/classified B roads that are in overall poor condition – <b>Benchmarked Nationally</b>	3.5% Excellent Better	Data Pending
The percentage of non-principal/classified C roads that are in overall poor condition – <b>Benchmarked Nationally</b>	16.4% Priority to Improve Worse	Data pending
The percentage of premises that receive less than 30Mbps - <b>Count Only</b>	4.57%	3.88%
The percentage of premises that receive less than 10Mbps - <b>Count Only</b>	2.88%	2.4%

## Stakeholder Survey

Title	2022 to 2023 With an opinion, and agree	2023 to 2024 With an opinion, and agree
The percentage of stakeholders who agree that Denbighshire has a prosperous economy that provides access to the right skills, jobs, and income - <b>Benchmarked Locally</b>	40% Priority to Improve	30% Priority to Improve Worse
The percentage of stakeholders who agree that Denbighshire has the transport and road infrastructure to support thriving, cohesive, and well-connected communities - <b>Benchmarked Locally</b>	31% Priority to Improve	28% Priority to Improve Worse
The percentage of stakeholders who agree that Denbighshire has the digital infrastructure (such as good broadband connectivity, good mobile internet or mobile phone signal) to support thriving, cohesive, and well-connected communities – <b>Benchmarked Locally</b>	52.2% Acceptable	52% Acceptable Same
The percentage of stakeholders who agree that the rich cultural heritage and natural assets of Denbighshire are being used to their full potential - <b>Benchmarked Locally</b>	51% Acceptable	49% Priority to Improve Worse

## Wales Index of Multiple Deprivation Measures

Wales Index of Multiple Deprivation (WIMD) data is published infrequently - every four to five years - with the most recent data being available for 2019. Until new data is published (Welsh Government's next WIMD update is expected in late 2025 or early 2026), please refer to our [Performance Self-Assessment Update: July to September 2023 report](#).

## Corporate Plan Performance Framework: Project Update

Overall, good progress has been made with the twenty-four projects and activities identified in support of this theme. Fifteen are 'On Target' and six projects are 'Experiencing Obstacles'. It is worth noting that the success of these projects overall is not reflected in the measures which are, in the main, a 'Priority for Improvement'.

## Projects or Activities

Title	Status	Exception
Programme: Shared Prosperity Fund	On Target Same	No exception
Programme: Levelling Up Fund – Clwyd South	Experiencing Obstacles Same	There is uncertainty around the budget of one project that is still to be procured (Active Travel). Overall, the Denbighshire Round 1 Clwyd South LUF projects are making good progress.
Programme: Levelling Up Fund – Clwyd West	Experiencing Obstacles Worse	There is a level of uncertainty and increased risks that require monitoring and action at this early stage of the programme delivery. Overall, round 2 Clwyd West LUF projects are making good progress.
Placeholder: Levelling Up Fund Round 3 – Vale of Clwyd	At project brief stage	Awaiting formal award. Resources are under pressure but project teams are being formed. The delivery approach will take into account resources, timescales and pressures.
Enabling and supporting North Wales Growth Deal projects in partnership with Ambition North Wales	Experiencing Obstacles Same	Quarterly reports are provided to the Partnership Scrutiny Committee. The annual report from Ambition North Wales will be presented in July.
Former North Wales Hospital	At Risk Same	The project remains 'At Risk' until all the necessary funding and planning agreements are in place. The project has made excellent progress, however, in terms of securing additional Ambition North Wales Growth Deal funding to

Title	Status	Exception
		plug the viability funding gap.
Queen's Buildings Rhyl	Experiencing Obstacles Same	Negotiations with our previous preferred operator have ceased and an alternative option to operating the Queen's Market is being progressed.
Coordinating Welsh Government Transforming Towns funding programme streams	On Target Same	No exception
Develop Town Centre Place Making Plans	On Target Same	No exception
Develop the council's new Economic Strategy	On Target Same	No exception
Victorian Post Office (Rhyl)	On Target Same	No exception
Progress the Rhyl Public Realm Strategy	Experiencing Obstacles Same	Discussions continue to take place with the relevant Programme Board to agree a way forward.
Reconnect the top of Rhyl High Street with the beach (Rhyl promenade)	Experiencing Obstacles Better	Work is currently taking place to prepare for the project restarting.
Seeking to improve the appearance of poorly maintained Rhyl Town Centre properties	On Target Better	No exception
Rhyl Gateway	At project brief stage	No exception
Co-Relocation of Rhyl Tourist Information Centre and Rhyl Museum	At business case stage	No exception
Develop the Area of Outstanding Natural Beauty Sustainable Tourism Plan and work with local businesses to develop the actions	On Target Same	No exception
Deliver the Denbighshire Tourism Strategy and Action Plan 2022 – 2027	On Target Same	No exception



Title	Status	Exception
Raise awareness of the provision of Welsh training for adults who work in the business community	On Target Same	No exception
Complete feasibility report for move-on accommodation at St Asaph Business Park	On Target Same	No exception
Develop a Community Benefits Framework to align with the Social Partnership and Public Procurement (Wales) Act	On Target Better	No exception
Aim to deliver the most viable option to replace the Llannerch Bridge	On Target Same	No exception
Contribute to the development of the new Regional Transport Plan	On Target Better	No exception
Work with partners on the proposed designation of a National Park in North East Wales	On Target Same	No exception
3rd Generation - North Wales Construction Framework	On Target Same	No exception

## A round up of news

The following additional news and committee items took place in this last period in support of this theme.

Levelling Up Funding was awarded to projects at [Loggerheads and Moel Famau](#) and [Horseshoe Falls](#). A project bid for [Tackling Deep Rooted Denbighshire Deprivation](#) was provisionally awarded as part of third round Levelling Up funding.

From February until the end June 2024, [Mill Street car park in Llangollen was be partially closed](#) to enable construction work for the [Four Great Highways project](#).

In December, the council and the Mikhail Hotel and Leisure Group mutually agreed not to take forward their proposed partnership at the [Queens Market in Rhyl](#).

During October we consulted on [new revised table of fares for taxis in Denbighshire](#). [Cabinet](#) approved in October, a procurement to ensure the storage of salt for winter maintenance operations. Our Highways Team were out [gritting](#) and in February we

undertook [Resurfacing Works in Trefnant](#). In November, we consulted on the [Nant Hall Road link to Prestatyn Station](#). We began introducing [active travel enhancements in Lower Denbigh](#) in February and ran an [active travel consultation in Llangollen](#) throughout March. In February, Communities Scrutiny Committee considered the [draft Car Park Investment Plan](#) for 2024 to 2029.

We held some key events during the period, namely a [free Business Support Event](#); [an employment wellbeing event](#) and a [Working Denbighshire's Job Fair](#). We reminded [businesses of the support, advice](#) and [funding](#) that is available, and ran our '[March For Business](#)' campaign. [Two online Tourism Forums](#) and a [Tourism Forum](#) were held in November. We promoted [Wales Ambassador Week](#) and four Denbighshire Businesses were recognised at the [Go North Wales Tourism Awards](#).

In January, communities in South West Llandegla [benefitted from new fibre installations](#) through our Fibre Community Partnership project.

Ruthin Gaol opened over the [Halloween period](#) and offered a [unique Australian experience](#). We launched a podcast about [Castell Dinas Brân](#). We announced the timetable for the [Dee Valley Picturesque Bus Service](#) and launched a new [book](#).

A Notice of Motion was put forward for consideration by [Full Council in February](#) to suspend any further engagement with the proposed new North Wales National Park.

[Communities Scrutiny Committee](#) received a report in March, on the Rhyl Regeneration Programme and Governance.

## **A healthier and happier, caring Denbighshire**

Measures: Acceptable

Projects: On Target

### **Corporate Plan Update**

#### **Ensure that the council's social care offer is of a high standard**

The council continues to enhance its social care offer. There is a strong safeguarding culture and adult safeguarding enquiries completed within 7 working days have remained high at 98% during this fourth quarter. With increasing numbers of children looked after in Denbighshire, we continue to provide support through our corporate parenting role, and the activity to implement the requirements of Foster Wales continues and is 'On Target.' A number of projects are in place and making good progress in support of those with additional learning or complex needs. The council continues to review care packages to ensure as many as possible are right sized to single handed care with the right type of specialist equipment and there has been excellent progress in developing greater numbers of micro providers in the county, allowing greater access to services for residents.

#### **Support the well-being, mental-health, and resilience of individuals within communities (equality objective)**

The council continues to support the well-being of its citizens. More schools are adopting a whole school approach to mental health and well-being, and school counselling numbers remain at an 'Acceptable' level. Though the number of schools that have achieved trauma informed status is considered a 'Priority for Improvement' at this stage, a further two schools are in the process of working towards this goal. Access to advice and assistance continues to be provided through the Single Point of Access (SpoA) and Talking Points and an encouraging 92% of citizens receiving assistance from Talking Points did not need to be referred into Adult Social Care during January to March 2024. The project to progress towards digitalisation of telecare services has been upgraded to 'On Target', which will promote greater resilience of individuals within communities. Activities supporting age-friendliness and dementia awareness in communities continue and are 'On Target'.

## Promote personal and community well-being

In support of community well-being, the council's Community resilience Team and Edge of Care volunteer service have continued to support a number of projects, groups, and individuals, though the data shows a decrease in these numbers during this period. Several projects aiming to promote community well-being are running 'On Target'. However, the Denbighshire and Flintshire Joint Archive Project remains 'At Risk' as its delivery is dependent on securing funding.

## Foster community cohesion by ensuring people are protected from harm, abuse, and exploitation (equality objective)

The council continues to monitor rates of reported domestic abuse in Denbighshire. North Wales Police report that there were 490 repeat victims reported and 88 repeat offenders of domestic abuse reported during 2023 to 2024. There have been changes to home office crime recording in that the 'principal offense' approach has been resumed during the year, which explains the fall in the volume of recorded crimes between the second and third quarters. The decrease in reported domestic abuse crime between 2022-23 and 2023-24 may correlate to this change in approach. A further measure has been introduced to this framework to provide a clearer picture - one that is not solely reliant on North Wales Police data - of the rates of domestic abuse in Denbighshire. The number of referrals into the Domestic Abuse Support Unit (DASU) for the fourth quarter was 382, of which 39 were children. Also new to the framework is the figures of hate crimes reported for Denbighshire to North Wales Police. 34 hate crimes were reported between January to March 2024, the majority of which were categorised as racial.

## Continue to support and resettle refugees through the UK Global Resettlement Scheme, in support of Wales' declaration to be a Nation of Sanctuary (equality objective)

The council continues to support and resettle refugees and during 2023 to 2024, the number of families resettles within the county had increased to 50.

## **Corporate Plan Performance Framework: Measures Update**

For information about our work to reduce deprivation and inequality, please see our [prosperous](#) and [well-run, high performing council](#) themes respectively. For further detail

around our work to support learning, development and well-being, see our [Learning and Growing](#) theme.

### Quarterly or Biannual Measures

Title	Quarter 4 2022 to 2023	Quarter 1 2023 to 2024	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
The percentage of safeguarding enquiries from adults completed within 7 working days from the receipt of the reported alleged abuse - <b>Benchmarked Locally</b>	98.8% Excellent Worse	100% Excellent Better	99% Excellent Worse	96.5% Excellent Worse	98% Excellent Better
The number of referrals and enquiries recorded on Children and Family Support Gateway - <b>Count Only</b>	No data. New to 2023 to 2024	4,350	Data being verified	Data being verified	Data being verified
The number of children looked after in Denbighshire – <b>Count Only</b>	200	203	206	209	Data being verified
The number of care and support packages that have been right sized to single handed care with the right type of specialist equipment – <b>Baseline Year</b>	No data. New to 2023 to 2024	48	11	16	12
The percentage of schools in the county using the Public Health Wales Whole School Approach to Mental Health and Well-being Tool – <b>Benchmarked Locally</b>	No data. New to 2023 to 2024	27% Priority to Improve	No data.	66% Acceptable Better	67% Acceptable Better

Title	Quarter 4 2022 to 2023	Quarter 1 2023 to 2024	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
The number of Single Point of Access contacts for information, advice and assistance – <b>Count Only</b>	5,134	5,307	4,911	4,821	4,259
The number of Talking Point contacts for information, advice and assistance (libraries, One Stop Shops and hosted by Community Navigators etc) - <b>Count Only</b>	No data. New to 2023 to 2024	231	218	214	194
The percentage of citizens receiving information, advice and assistance from Talking Points who did not need to be referred into Adult Social Care - <b>Baseline Year</b>	No data. New to 2023 to 2024	88%	87%	97%	92%
The number of projects or groups supported by the Community Resilience Team - <b>Benchmarked Locally</b>	61 Excellent Better	78 Excellent Better	73 Excellent Worse	75 Excellent Better	53 Acceptable Worse
The cumulative (year to date) number of repeat victims of Domestic Abuse reported including non-crime occurrences (3 or more in 12 months, measured as year to date) - <b>Count Only</b>	537	99	368	360	490
The cumulative (year to date) number of repeat offenders of Domestic Abuse reported (3 or more in 12 months) - <b>Count Only</b>	56	6	73	63	88

Title	Quarter 4 2022 to 2023	Quarter 1 2023 to 2024	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
The number of referrals to the Domestic Abuse Safety Unit North Wales (DASU) for Denbighshire to support victims of domestic abuse – <b>Count Only</b>	Data reported from January 2024	Data reported from January 2024	Data reported from January 2024	Data reported from January 2024	382
Denbighshire hate crimes reported (from North Wales Police) – <b>Count Only</b>	42	41	54	52	34
The number of young people referred to the Youth Justice Service during the year from Denbighshire – <b>Baseline Year</b>	No data. New to 2023 to 2024	70	65	78	78
The number of Unaccompanied Asylum-Seeking Children (UASC) looked after by Denbighshire – <b>Count Only</b>	13	15	20	18	17

### Annual or Biennial Measures

Title	2022 to 2023	2023 to 2024
The percentage of new assessments completed for children during the year that were completed within statutory timescales - <b>Benchmarked Nationally</b>	76.7% Priority to Improve Better	Data being verified
The percentage of child protection conferences held within statutory timescales - <b>Benchmarked Nationally</b>	95% Good Better	Data being verified
The number of contacts by adult carers received by statutory Social Services during the year where advice or assistance was provided - <b>Count Only</b>	1,159	1,094

Title	2022 to 2023	2023 to 2024
The total number of carers needs assessments for adults undertaken during the year (cumulative) – <b>Count Only</b>	401	370
Number of micro providers in existence in Denbighshire – <b>Benchmarked Locally</b>	30 Excellent	57 Excellent Better
The number of schools that have achieved Trauma Informed School status by 2027 - <b>Benchmarked Locally</b>	1 Excellent	1 Priority to Improve Worse
The number of young people who receive school-based counselling in Denbighshire – <b>Benchmarked Locally</b>	338 Acceptable Better	301 Acceptable Worse
The number of contacts provided through the council's Edge of Care volunteer service - <b>Count Only</b>	795	333
The cumulative number of families resettled within Denbighshire – <b>Count Only</b>	41	50

## Stakeholder Survey

Title	2022 to 2023 With an opinion, and agree	2023 to 2024 With an opinion, and agree
The percentage of stakeholders who agree that they can live safely, happily, and independently, in Denbighshire and also receive good support when needed to promote resilience and well-being - <b>Benchmarked Locally</b>	55% Acceptable	46% Priority to Improve Worse
The percentage of stakeholders who agree that Denbighshire has the social infrastructure needed to support personal and community well-being – <b>Benchmarked Locally</b>	62% Acceptable	66% Good Better
The percentage of stakeholders who agreed that people in Denbighshire are treated fairly and equally, and have	46% Priority to Improve	53% Acceptable



Title	2022 to 2023 With an opinion, and agree	2023 to 2024 With an opinion, and agree
access to opportunities to promote their well-being and community cohesion - <b>Benchmarked Locally</b>		<b>Better</b>

## Wales Index of Multiple Deprivation Measures

Wales Index of Multiple Deprivation (WIMD) data is published infrequently - every four to five years - with the most recent data being available for 2019. Until new data is published (Welsh Government's next WIMD update is expected in late 2025 or early 2026), please refer to our [Performance Self-Assessment Update: July to September 2023 report](#).

## Corporate Plan Performance Framework: Project Update

Of the fourteen projects and activities listed under this theme, eleven are 'On Target', two are 'Experiencing Obstacles', and one is 'At Risk' (the Denbighshire and Flintshire Joint Archive Project).

### Projects or Activities

Title	Status	Exception
Monitor and implement requirements of Foster Wales and monitor effectiveness of national approach.	On Target Same	No exception
Implement Post 16 of Additional Learning Needs work	Experiencing Obstacles Same	Regional work continues to explore provision and funding.
Develop an in-county residential short breaks and emergency care provision for children with complex needs and disabilities within Denbighshire	On Target Same	No exception
Implement and embed the Autism Code of Practice requirements at local authority level across Children's Services.	Experiencing Obstacles Same	Compliance with the Code is progressing, and staff training needs are being addressed.

Title	Status	Exception
Bwthyn y Ddol Phase 2 (Activity) Develop and implement, including staffing, a new Children's Assessment Centre jointly with Conwy County Borough Council and Betsi Cadwaladr University Health Board	On Target Same	No exception
Ysgol Tir Morfa - Hydrotherapy pool	On Target Same	No exception
Work with local unpaid carers to identify the respite opportunities they need, and how barriers are overcome to enable this.	On Target Same	No exception
Work towards becoming an age-friendly Denbighshire, with World Health Organisation, in partnership with Ageing Well in Denbighshire multi-agency group.	On Target Same	No exception
Work in partnership regionally to contribute to the embedding of the All Wales Dementia Pathway of Standards	On Target Same	No exception
Progress towards digitalisation of telecare services before the 2025 deadline for ceasing of analogue telephone services.	On Target Better	No exception
Bruton Park, Rhyl (working with Bruton Park residents to maximise community well-being).	On Target Same	No exception
Develop Croeso Cynnes hubs throughout the County.	On Target Better	No exception
Develop and deliver the county wide Food Strategy and Food Partnership Network (including social supermarket project – Cogog) around Denbighshire	On Target Same	No exception
Denbighshire and Flintshire Joint Archive Project	At Risk Same	Delivery of the project is dependent on securing funding.

## A round up of news

The following additional news and committee items took place in this last period in support of this theme.

The council's [adult social care and health team](#) held a 'meet the team' event, celebrated [Social Work Week](#), and thanked a social worker for their [40 years of service](#). [New electric vehicles](#) will be used to transport equipment and will also be available for [staff providing care](#) in people's homes. [Virtual Reality training](#) has helped staff to better understand trauma and safeguarding. Across Denbighshire [over 50 micro providers](#) have now been set up, providing over [800 weekly care hours](#).

A [Care Inspectorate Wales inspection](#) report (August 2023) has found that Domiciliary Support Service requires no areas of improvement. [Governance and Audit Committee](#) also considered the report.

Foster Wales has been encouraging more people in Denbighshire to consider [local authority fostering](#) to help more children to stay in their communities.

The recommendation for [Care Home fee setting](#) was [approved by Cabinet](#) in March. The [report](#) describes how the uplift will enable providers to pay the Real Living Wage to their care staff.

[Partnerships Scrutiny Committee](#) in March considered the North Denbighshire Community Hospital Project.

In October, the Minister for Finance and Local Government visited [Tŷ Pride](#). In November, the council announced it would be providing free [period pants for PE](#). February's [LGBTQ+ History Month](#) was celebrated. [A notice of motion](#) was put forward and agreed by County Council in February for a commitment to supporting those affected by events in Israel and Palestine.

October's World Mental Health Day was celebrated by the [Mental Health Volunteer Service](#). In January, [North East Wales Archives sought volunteers](#). The Countryside Service announced the revival of an [allotment in Prestatyn](#). A social group has been set up who meet to [knit in Rhuddlan library](#). In March, citizens were urged to check if they are eligible for [Marriage Allowance](#) tax relief.

Welsh Government's consultation on the [proposed changes to the Council Tax system](#) was considered by Cabinet in January. County Council agreed to adopt the [Council Tax Reduction Schemes](#).

Partnerships Scrutiny Committee considered in October an annual performance report about the [Community Safety Partnership](#). In November, Denbighshire landmarks were lit up in white in recognition of [White Ribbon Day](#). A school in St Asaph has become the first in North Wales to be recognised as a '[School of Sanctuary](#)'.

County Council in November agreed to adopt the [revised Gambling Act 2005](#) Statement of Licensing Principles. Following a [public consultation](#), the council and North Wales Police secured a [Public Space Protection Order](#) to address issues of anti-social behaviour in Rhyl town centre. A town centre site was also found for the [new Prestatyn police station](#).

## A learning and growing Denbighshire

Measures: Acceptable

Projects: Experiencing Obstacles

### Corporate Plan Update

#### [Promote the learning and development of our children and young people \(equality objective\)](#)

During this period the support provided to promote the development of children in the early years has continued to strengthen, with excellent rates of children taking part in the childcare offer and continued excellent performance in Family Link Workers supporting entry to nursery as well as in library services such as Bookstart. Projects related to early years child development are progressing well, with the expansion of Flying Start 'On Target' as well as the completion of two other projects as seen in the table below.

There has been continued collaborative working between the council, schools and GwE, our school improvement partner, to support high standards of education in Denbighshire. The number of schools in either Estyn Review, Significant Improvement or Special Measures is 3, which is 'Acceptable'. Further data is expected from schools in the autumn of 2024 as the academic year draws to a close.

Schools are being supported to deliver against new standards, such as the Welsh in Education Strategic Plan, with an increase in the percentage of reception pupils receiving Welsh medium education to 28.4%. The project to deliver the new curriculum for Wales is also 'On Target' as is the implementation of the requirements of the Additional Learning Needs Reform Act.

#### [Provide high quality buildings and facilities that meet the needs of pupils, families, and the wider community, including working with the Welsh Government's Sustainable Communities for Learning Programme](#)

The council continues to progress its long-term plans for the provision of high-quality buildings and facilities for learners. Schools are surveyed annually and categorised in terms of building condition according to Welsh Government definitions as part of the Sustainable Communities for Learning Programme. The council is working to reduce the number of schools in Denbighshire in the lower categories C and D, despite the

challenges this kind of work entails. The current figure of 27 is rated 'Excellent' and keeps the council within reach of the goal for 2027 for this number to be reduced to 21. Unfortunately, delays in the progression of certain projects within the Modernising Education Programme mean that this stream of work remains 'At Risk.'

### **Work with partners to ensure that people of all ages, including those who are vulnerable or in our care, are resilient and prepared for employment, further education, or training (equality objective)**

The council continues to work collaboratively with partners to enhance people's opportunities for employment, further education, or training. Though the percentage of year 11 pupils leaving school and known not to be in education, employment or training as at 31 August 2023 remains a 'Priority for Improvement', there are fewer year 11 pupils that do not have an identified Post-16 Pathway in place, which is a positive development. Work continues through the Regional Skills Partnership and through the council's Community Benefits Policy in support of this theme.

### **Improving the well-being of children from low income and disadvantaged families (equality objective)**

By January 2024, the universal free school meals offer was made available to all primary pupils across Denbighshire. The uptake of free school meals in primary schools has increased to 65%. There has been a fall in the percentage of eligible secondary school pupils taking free school meals and that figure is now 59% for 2023 to 2024. The School Holiday Enrichment Programme to support children to eat well continues and is 'On Target,' as is the project to reduce the impact of poverty on Education Attainment.

## **Corporate Plan Performance Framework: Measures Update**

For further measures and activity in support of well-being please see our [healthier, happier and caring theme](#) and for further detail around our work to support employment and the economy see our [prosperous](#) theme.

## Quarterly or Biannual Measures

Title	Quarter 4 2022 to 2023	Quarter 1 2023 to 2024	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
The number of children taking part in the childcare offer – <b>Benchmarked Locally</b>	570 Acceptable Better	570 Acceptable Same	624 Good Better	701 Excellent Better	772 Excellent Better
The number of schools in either Estyn Review, Significant Improvement or Special Measures – <b>Benchmarked Locally</b>	3 Acceptable Same	2 Good Better	2 Good Same	2 Good Same	3 Acceptable Worse
The number of voluntary / work experience placements offered through Llwybrau – <b>Benchmarked Locally</b>	No data. New to 2023 to 2024	1 Priority to Improve	13 Excellent Better	20 Excellent Better	Data expected Autumn 2024

## Annual or Biennial Measures

Title	2022 to 2023	2023 to 2024
The percentage of children entering nursery that have been provided with a 'Me in a Nutshell' profile by Family Link Workers, supporting their effective transition – <b>Benchmarked Locally</b>	82% Excellent Better	83% Excellent Better
The percentage of parents that have reported a positive impact through attending Bookstart and Rhyme-time – <b>Benchmarked Locally</b>	99% Excellent	99% Excellent Same
The percentage of pupils (using Pupil Attitudes to Self and School - PASS) who respond positively against pupils' feelings about school – <b>Benchmarked Locally</b>	85.4% Good Worse	Data expected Summer 2024
The number of reported occurrences of prejudice related bullying in schools - <b>Benchmarked Locally</b>	Data expected Autumn 2024	Data expected Autumn 2024

Title	2022 to 2023	2023 to 2024
The percentage of pupil attendance in primary schools – <b>Benchmarked Locally</b>	90.8% Priority to Improve Worse	Data expected Autumn 2024
The percentage of pupil attendance in secondary schools – <b>Benchmarked Locally</b>	86% Priority to Improve Worse	Data expected Autumn 2024
The percentage of pupils engaged through Llwybrau that achieve a positive outcome, including level 1 or 2 qualifications – <b>Benchmarked Locally</b>	88% Acceptable	Data expected Autumn 2024
The percentage of reception pupils receiving Welsh medium education - <b>Count Only</b>	27.4%	28.4%
The number of schools providing education through suitability and condition categories C and D – <b>Benchmarked Locally</b>	27 Excellent Same	27 Excellent Same
The percentage of Year 11 Leavers from schools know Not to be in Education, Employment or Training (NEET), at the preceding 31 August in Denbighshire – <b>Benchmarked Nationally</b>	2.3% Priority to Improve Worse	2.4% Priority to Improve Worse
The percentage of Year 11 pupils that do not have an identified Post-16 pathway in place – <b>Benchmarked Locally</b>	10.50% Priority to Improve Worse	2.4% Good Better
The percentage of children or young people who are looked after that have a Personal Education Plan in place – <b>Benchmarked Locally</b>	96% Good Worse	98% Good Better
The percentage of initial Care Leaver Pathway Plans completed during the year that were within the statutory timescales, where the young person has care leaver status – <b>Benchmarked Locally</b>	71% Priority to Improve Better	Data being verified
The percentage of care leavers in categories 2, 3 and 4 who have completed at least 3 consecutive months of employment, education or training in the 13 -24 months since leaving care – <b>Count Only</b>	63.6% Good Better	Data being verified



Title	2022 to 2023	2023 to 2024
The percentage of eligible primary school pupils taking Free School meals (Denbighshire) – <b>Benchmarked Locally</b>	57% Priority to Improve Worse	65% Acceptable Better
The percentage of eligible secondary school pupils taking Free School meals (Denbighshire) – <b>Benchmarked Locally</b>	66% Good Worse	59% Priority to Improve Worse

### Stakeholder Survey 2022 to 2023

Title	2022 to 2023 With an opinion, and agree	2023 to 2024 With an opinion, and agree
The percentage of stakeholders who agree that good quality learning and training is available in Denbighshire, allowing people of all ages to reach their personal and professional potential – <b>Benchmarked Locally</b>	62% Acceptable	56% Acceptable Worse
The percentage of stakeholders who agree that Denbighshire is a county where the Welsh language is a living, thriving language - Benchmarking Locally	62% Acceptable	56% Acceptable Worse

### Wales Index of Multiple Deprivation Measures

Wales Index of Multiple Deprivation (WIMD) data is published infrequently - every four to five years - with the most recent data being available for 2019. Until new data is published (Welsh Government's next WIMD update is expected in late 2025 or early 2026), please refer to our [Performance Self-Assessment Update: July to September 2023 report](#).

### Corporate Plan Performance Framework: Project Update

There are sixteen projects and activities within this theme, eight of which are 'On Target', three are 'Experiencing Obstacles', and two are now complete. As reported previously, the Modernising Education Programme remains 'At Risk'.

## Projects or Activities

Title	Status	Exception
Flying Start Expansion	On Target Same	No exception
Recommissioning of Families First	Complete	No exception
Review Early Years provision in the context of WG Early Years Transformation funding and the Early Childhood Education and Care (ECEC) agenda	Complete	No exception
Implement School Improvement Guidance: Framework for evaluation, improvement and accountability	Experiencing Obstacles Worse	Impacted by reforms in the Welsh Government School Improvement Partnership Programme.
Support the regional project on Emotional Health, Well-being and Resilience Framework, which will provide resources for parents	Experiencing Obstacles Same	Regional discussion with lead to take place in June 2024 to discuss next steps of implementation.
Support schools in developing digital competency through educational leadership of the EdTech project	Experiencing Obstacles Worse	A digital learning strategy is to be consulted upon this term.
Implement the WESP to support 1 million speakers by 2050	On Target Same	No exception
In partnership with GwE, Support schools and non-maintained settings to deliver the new curriculum for Wales to ensure our learners become capable, ambitious, enterprising, ethical, healthy and confident adults	On Target Same	No exception
Implement requirements of the of ALN Reform Act within Education and Children's Services to ensure compliance	On Target Same	No exception
Modernising Education Programme	At Risk Same	Delays have occurred in the progression of Band B projects.
Community Focussed Schools: Prestatyn High Pilot	On Target Same	No exception

Title	Status	Exception
Engage with the North Wales Ambition Board and the Regional Skills Partnership to ensure that skills and training secured through our Community Benefits Policy is fit for the future and / or transferrable	On Target Better	No exception
Through our Community Benefits Policy, secure business led strategy workshops for the benefit of residents seeking to upskill	Experiencing obstacles Same	Engagement held with Balfour Beatty. We are awaiting a proposal.
Universal Free School Meals for all Primary School Pupils	On Target Same	No exception
Enhance the School Holiday Enrichment Programme to support children to eat well	On Target Same	No exception
Reducing the impact of poverty on Education Attainment, including implementing the Price of Poverty project	Status pending	Update pending

## A round up of news

The following additional news and committee items took place in this last period in support of this theme:

The Families First and Flying Start team offered [free family activities during half term](#). In November an extension was completed, and an [open day](#) held, at the [Oaktree Integrated Children's Centre](#) in Rhyl, which provides early years support.

In October, Denbighshire libraries announced that 2,478 children had taken part in the [2023 Reading Challenge](#), and in March 2024, [free book vouchers](#) were provided to celebrate World Book Day. Performance Scrutiny Committee in January considered the [Library Service's performance](#) against National Standards for the year 2022 to 2023.

Performance Scrutiny Committee in January considered a report to promote [school attendance and engagement](#) in education. The Committee in March considered and endorsed the Authority's policies regarding [Elective Home Education](#).

At the end of 2023, Denbighshire's [Young Rangers](#) were given vital life-saving training.

In March, young people in Denbighshire were advised to check if they have any money due to them from an [unclaimed Child Trust Fund](#) account.

Working Denbighshire, the council's employability service, announced in October its provision of [social group sessions](#) and [walks with therapy dogs](#). Another project, the [Work Start scheme](#), has successfully joined Denbighshire-based businesses with residents looking to upskill and gain experience. Working Denbighshire announced it is offering fully [funded training courses](#).

In January, it was announced that by the Spring term every primary school pupil in Denbighshire would be able to have a [free school meal](#) (FSM). The FSM team were honoured with a [national award](#), as were individual staff members from the catering service. Both Denbighshire County Council's Catering Service Team and Street Lighting Team were also named as [finalists at the 2023 APSE \(Association for Public Service Excellence\) performance awards](#).

## A Greener Denbighshire

Measures: Acceptable

Projects: Experiencing Obstacles

### Corporate Plan Update

#### [Deliver our Climate and Ecological Change Strategy to become a net carbon zero and ecologically positive council by 2030](#)

The Climate and Ecological Change Strategy is scheduled to be reviewed and refreshed every 3 years. The first official review and refresh of the Climate and Ecological Change Strategy began during 2023 to 2024. The draft Year 3 updated Strategy document was out for [consultation](#) during March and May 2024. An [interactive public event](#) was held in November 2023 as part of our engagement around the Strategy Review. Over 50 people attended the session, providing valuable feedback for us to drive fresh ideas forward for tackling county climate change issues.

There are a number of key performance indicators that are being used to judge the performance of the council in achieving its 2030 goals, including: reducing carbon emissions the Council emits from various sources, increasing carbon sequestration of land the Council owns/leases and manages and increasing the species richness of the land the Council owns/leases and manages. Data for the year 2023 to 2024 data will be available in late summer 2024.

Whilst we are going in the right direction it is not currently at the pace to suggest sufficient progress is being made to meet the 2030 goal of net carbon zero. The financial pressures all local authorities are facing now and in the coming years will continue to impact on that pace. We plan to maintain our Climate and Ecological Improvement ambition and not adjust targets - despite their challenge - as we go into the next three years of our strategy.

#### [Improve recycling rates and reduce waste](#)

We will be introducing a new recycling system in June of this year to help us meet Welsh Government's 70% recycling target which has been set for all local authorities in Wales. In October 2023, we released the [winning names of our new Welsh Government funded recycling vehicles](#) which will come into service in 2024. [Young winners of the competition](#) were presented with their prizes at a special event held in January.

In February we announced the [new recycling and waste service](#) which will start on [Monday, 3 June 2024](#). The new system will have many benefits not only for the environment as it will lead to increased recycling rates but also it will be cheaper to run, providing better value for money and will also be good for the local economy. The new service, which is 55% funded by Welsh Government, will require residents to separate their 'dry' recycling using a new three-tier Trolibocs. With over 45,000 new containers required to facilitate the new service, we started to deliver the Trolibocs to households in February, together with a comprehensive information pack, whilst we continue to deliver the current recycling and waste collections service until June. We have provided information on our social media and our [website](#) around [schedules, updates, information packs](#) and [explainer videos](#). [Six drop-in sessions](#) are also scheduled to be held in April and May giving residents the opportunity to ask questions. Following our successful pilot scheme for residents in LL16 and LL17 postcodes areas last year, our [Absorbent Hygiene Products \(AHP\) collections](#) will also be rolled out throughout the county from June 2024.

### **[Support communities to mitigate and cope with the impacts of climate change](#)**

March 2024 marked the [first anniversary of the Coastal Defence Scheme](#) work starting at both the Central Prestatyn and Rhyl sites. A published [case study](#) by Welsh Government evidenced how we have worked with partners to maximise well-being outcomes while working to protect Rhyl from flooding. The case study sets out several beneficial outcomes from the model adopted, including environmental and economic benefits, employment opportunities and health and well-being benefits for participants.

### **[Develop a Sustainable Transport Plan that makes travel and tourism within our county 'greener'](#)**

Whilst we now have quarterly data for 2022 to 2023 for the number of journeys using Fflecsi bus services and the total number of concessionary journeys, data for the number of journeys on service buses is unavailable and we propose to remove this measure. All other 2023 to 2024 data is expected to be available in July. However, no progress has been made in progressing the Sustainable Transport Plan and resources are severely stretched having been focussed on Levelling Up funded projects. Following a discussion with project leads, the Greener Denbighshire Board, and the Senior Leadership Team around the barriers faced by the project, it is now recommended that the project is closed and removed from the Corporate Plan. It has been confirmed that there is no statutory duty

on the council to produce a sustainable transport plan, and there are no financial implications to the council of not having a plan. Working closely with the Corporate Joint Committee on the Regional Transport Plan must be the council's priority going forward.

### [Support our county's green infrastructure](#)

At the end of 2023, our [Electric Vehicle Charging Hub at Rhyl's West Kinmel car park](#) reached its first anniversary. Since becoming operational it has provided over 250,000 miles of greener transport for motorists. The public electric vehicle project is now complete.

### Corporate Plan Performance Framework: Measures Update

For further measures and activity in support of greener initiatives please see our [Housing](#) theme for energy efficiency and our [Prosperous](#) for sustainable travel.

#### Quarterly or Biannual Measures

Title	Quarter 4 2022 to 2023	Quarter 1 2022 to 2023	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
Cumulative number of journeys using Fflecsi bus services – <b>Count Only</b>	22,572	Data pending	Data pending	Data pending	Data pending
Number of journeys on service buses	No data	No data	No data	No data	No data
Cumulative number of concessionary journeys – <b>Count Only</b>	678,120	Data pending	Data pending	Data pending	Data pending

#### Annual or Biennial Measures

Title	2022 to 2023	2023 to 2024
Net Carbon Zero - Total carbon tonnage emitted and absorbed by the council (excluding supply chains) – <b>Benchmarked Locally</b>	11,832 Priority to Improve Worse	Data expected in September
The percentage of DCC owned and operated land in highest categories of species richness – <b>Benchmarked Locally</b>	42.00% Acceptable	Data expected in September

Title	2022 to 2023	2023 to 2024
	Better	
Total carbon tonnage emitted (Corporately) through fleet – <b>Benchmarked Locally</b>	2,302 Acceptable Better	Data expected in September
Total carbon tonnage emitted (Corporately) through business travel– <b>Benchmarked Locally</b>	251 Excellent Worse	Data expected in September
Total carbon tonnage emitted (Corporately) through supply chains– <b>Benchmarked Locally</b>	Data pending	Data expected in September
Capacity (in MW) of renewable energy equipment installed in our buildings (owned and operated) - <b>Count Only</b>	1Mw	1.190Mw
The percentage of municipal waste reused, recycled or composted - <b>Benchmarked Nationally</b>	65.91% Good Worse	67.59% Excellent Better
The number of properties with a high or medium risk of flooding (DCC wide) - <b>Count Only</b>	1,171	1,171
Number of cycle journeys per annum on designated Active Travel routes (Sample)	Baseline data being established	Data pending
Number of pedestrian journeys per annum on designated Active Travel routes (Sample)	Baseline data being established	Data pending

### Stakeholder Survey 2022 to 2023

Title	2022 to 2023 With an opinion, and agree	2023 to 2024 With an opinion, and agree
The percentage of stakeholders who agree that Denbighshire is resilient against the impacts of climate change and nature's decline - <b>Benchmarked Locally</b>	52% Acceptable	44% Priority to Improve Worse



## Wales Index of Multiple Deprivation Measures

Wales Index of Multiple Deprivation (WIMD) data is published infrequently - every four to five years - with the most recent data being available for 2019. Until new data is published (Welsh Government's next WIMD update is expected in late 2025 or early 2026), please refer to our [Performance Self-Assessment Update: July to September 2023 report](#).

## Corporate Plan Performance Framework: Project Update

This theme is supported by the overarching Climate and Ecological Change Programme 2021 to 2030 and a further 10 projects and activities. Seven are 'On Target', two are 'Experiencing Obstacles' and one is in development.

### Projects or Activities

Title	Status	Exception
Programme: Climate and Ecological Change Programme 2021 – 2030	Experiencing Obstacles Same	In year 2023 to 2024 status update: Delays in project delivery, which means benefit realisation will also be delayed.
Deliver the annual programme of Ash Dieback work	On Target Same	No exception
Rhyl Green Infrastructure	On Target Same	No exception
Remodelling Waste Service Operations	Experiencing Obstacles Better	Whilst the permit from Natural Resources Wales (NRW) has now been issued, successful completion of the recruitment exercise is crucial, and this remains in progress.
Reduce plastics in schools and promote recycling in relation to the new waste model	Experiencing Obstacles Same	We are continually looking for alternative provision that would eradicate single use plastics.
Develop and implement a new Denbighshire Flood Risk Management Strategy for the county	On Target Same	No exception

Title	Status	Exception
Prestatyn Central Coastal Defence Improvement Scheme	On Target Same	No exception
Rhyl Central Coastal Defence Improvement Scheme	On Target Same	No exception
Develop a Sustainable Transport Plan (to include Active Travel)	At business case stage	No exception
Review, develop and modernise rural, urban and inter-urban transport services, where appropriate, working with partners within the Metro project and alongside the emerging bus reform	On Target Better	No exception
Work with Conwy and Denbighshire Public Service Board to develop and assess our organisation's climate risk resilience	New	No exception

## A round up of news

The following additional news and committee items took place in this last period in support of this them. The council's website contains a wealth of news about nature, our local environment and community activity around climate change, which can be found on our [news](#) page by applying the filter for "Climate and ecological change".

The Council's Energy Team are working on a range of projects to improve building energy efficiency and support the reduction of running costs over the long term in the Council's non-domestic building estate which is responsible for over 60% of council carbon emissions. Recent highlights include:

- [Community hub \(Ysgol Dyffryn Ial\)](#)
- [Low carbon heat project \(Ysgol Brynhyfryd\)](#)
- [Energy efficiency improvements \(Ysgol Llywelyn\)](#)
- [Reduce carbon emissions and lower long term usage costs \(Ysgol Emmanuel\)](#)
- [Council renewal energy generation](#)

In October, [Communities Scrutiny Committee](#) considered a report on the Waste Service Remodelling Project, which gave an update on progress to date and highlighted the risk around the timely approval of the operational permit required for the new Denbigh

Waste Transfer Scheme. [Cabinet](#), in December, approved an extension to the contract for the haulage, sorting and brokerage of Dry Mixed Recycling (DMR).

We announced in March that we are working together with Rhyl Golf Club on a [new Club House](#), which will ensure that the Club gets replacement facilities and that the Central Prestatyn Coastal Defence Scheme will be delivered on time.

## A well-run, high performing council

Measures: Priority for Improvement

Projects: On Target

### Corporate Plan Update

#### [Embed a positive “one council” culture \(equality objective\)](#)

The Well-run Board is settling into its role in nurturing and ensuring good governance. Its focus is on embedding our four [values and five principles](#), which are fundamental to everything we do as a council. Three formal Board meetings have taken place and workshops with staff (office-based and front line) and Members have been successful and well-received. The Board is keen to capitalise on the growing understanding of our culture and what it means to be a part of the “Denbighshire family”, and a communications plan is being put in place, which includes case studies from staff and managers and a video featuring the Lead Member and Chief Executive. The Board is taking a growing role in a number of key areas including annual self-assessment, service performance challenges, and the peer-led Panel Performance Assessment, expected to take place in the Autumn. The Board, at its next meeting in July, will discuss the emerging transformation agenda and how our culture can enable that to happen effectively. The Board has also supported the creation of a small set of service-level people and budget management indicators to include in all service plans, which will bolster this year’s redesigned Service Performance Challenge programme. After some quarters of poor performance, the percentage of staff who are eligible for one or three one-to-ones and who have had at least one or three one-to-ones in the last 12 months (by person) has increased to 91% at the end of March 2023 (from 54% in December). Whilst still considered a ‘Priority for Improvement’, the improvement is significant and positive. Our Performance Challenges had highlighted the improvement needed in this area, and this increase is also likely due to some recording issues being resolved. Our revised Corporate Plan maintains a clear focus on how the council works, including customer service, engagement, and our performance. It is important that we demonstrate improvement in these areas and respond to the expectations of our customers.

## **Reduce inequalities by ensuring that the experiences of people from diverse backgrounds, seldom heard groups, and those at a socio-economic disadvantage are heard and inform decision making (equality objective)**

An engagement network of people and groups with protected characteristics has been developed in partnership with the Community Cohesion Team, the North Wales Public Sector Equality Network and Denbighshire Voluntary Services Council (DVSC). The final list will be presented to the Strategic Equality and Diversity Group in April 2024, with a view to publishing it on our website. The Well-run Board will also evaluate current workstreams to ensure we maximise our contribution to this pledge. The number of community projects co-produced with the community and third sector increased from 7 last year to 18 this year, which is 'Excellent'. This work supports our [healthier and happier, caring Denbighshire theme](#).

## **Play our part in achieving one million Welsh Speakers in Wales by 2050, by building a culture and ethos that encourages the daily use of Welsh**

As reported previously, officers have been developing guidance to inform recruitment of staff with Welsh essential and Welsh desirable skills. The aim is to move to a position whereby every job has, as a minimum, a Level 1 Welsh language skills requirement (some positions will require a Level 5 skill). There has been some slowing of pace whilst recruitment for a Welsh Language Officer is underway. Anecdotally there is a much greater use of Welsh formally at committee meetings, and informally in the day-to-day business of the council. There has also been an improvement in the percentage of staff that have completed Welsh Language Awareness e-learning, which stood at 85% at the end of March 2024. Corporate Support Services: People has been tasked with an action to support and encourage the greater use of Welsh, informally and formally, throughout the council, following its Performance Challenge in March 2024. Furthermore, the Well-run Board will evaluate current workstreams to ensure we maximise our contribution to this pledge.

## **Working collaboratively to alleviate problems with recruitment and retention**

Whilst the council still faces some recruitment and retention issues the financial pressures all councils are experiencing has resulted in the council having to act during the period to limit spend, including implementation of vacancy control procedures. Recruitment was still able to take place in critical areas such as Adult Social Care and Children's Services, but

vacancies in those services persist. The Social Care Recruitment and Retention Operational Group has pursued a range of actions to alleviate the issues. A Regional Care Career Connector is now hosted by the Regional Collaborative in Denbighshire and council representation at various workforce-related meetings is in place. We have supported students to undertake studies with the Open University, with three students progressing to Stage 2 and one to Stage 3. We are working across the region, with our partners, including with Wrexham University. On the basis that all opportunities are being pursued the Social Care Recruitment and Retention Operational Group has been closed.

## Performance Framework: Measures Update

For further measures and activity in support of procurement and community benefits, please see the [Prosperous](#) theme.

### Quarterly or Biannual Measures

#### Annual or biennial measures

Title	Quarter 4 2022 to 2023	Quarter 1 2023 to 2024	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
The percentage of projects whose delivery confidence was updated in the last three months – <b>Benchmarked Locally</b>	96% Good Improved	96% Good Same	100% Excellent Better	98% Good Worse	90% Good Worse
The cumulative number of Internal Audit low assurance reports, financial year to date – <b>Benchmarked Locally</b>	0 Excellent Same	0 Excellent Same	0 Excellent Same	0 Excellent Same	0 Excellent Same
Corporate and Service Budget Variance (£k) – <b>Count Only</b>	1,585 Priority to Improve Better	2,395 Priority to Improve Worse	3,446 Priority to Improve Worse	3,229 Priority to Improve Better	2,780 Priority to Improve Better

Title	Quarter 4 2022 to 2023	Quarter 1 2023 to 2024	Quarter 2 2023 to 2024	Quarter 3 2023 to 2024	Quarter 4 2023 to 2024
Council reserves (£k) – <b>Count Only</b>	5,531 Excellent Worse	5,531 Excellent Same	5,531 Excellent Same	5,600 Excellent Better	5,577 Excellent Worse
The percentage of external complaints upheld or partly upheld over the last quarter – <b>Benchmarked Locally</b>	42% Good Better	29% Excellent Better	55% Acceptable Worse	20% Excellent Better	44% Good Worse
The rolling average number of working days / shifts per full time equivalent (FTE) local authority employee lost due to sickness absence – <b>Benchmarked Nationally</b>	9.8 Priority to Improve Same	8.79 Priority to Improve Better	8.82 Priority to Improve Worse	8.63 Priority to Improve Better	8.55 Priority to Improve Better
The percentage of staff who are eligible for one or three one-to-ones and who have had at least one or three one-to-ones in the last 12 months (by person) – <b>Benchmarked Locally</b>	61% Priority to Improve Better	58% Priority to Improve Worse	56% Priority to Improve Worse	54% Priority to Improve Worse	91% Priority to Improve Better
The percentage of employees that have completed all 10 mandatory e-learning modules by the end of the year (excluding schools) – <b>Benchmarked Locally</b>	49% Priority to Improve Better	51% Priority to Improve Better	49.8% Priority to Improve Worse	39.5% Priority to Improve Worse	48.32% Priority to Improve Worse
The percentage of staff that have completed Welsh Language Awareness e-learning - <b>Benchmarked Locally</b>	73% Priority to Improve	80.3% Acceptable Better	79.26% Priority to Improve Worse	82.6% Acceptable Better	85% Good Better

## 2020 to 2023 data

Title	2020 to 2021	2021 to 2022	2022 to 2023
The percentage of new appointees from applications where it was disclosed that they are either from a racial or religious minority group, have a disability, are gay or bi-sexual, or had their gender reassigned – <b>Count Only</b>	4%	21%	20%

## 2022 to 2024 data

Title	2022 to 2023	2023 to 2024
The percentage of the lowest paid salaries (bottom quarter) that are women – <b>Benchmarked Locally</b>	80.7% Priority to Improve Worse	80.6% Priority to Improve Better
The number of community projects co-produced with the community and third sector - <b>Count Only</b>	7 Good Same	18 Excellent Better

## Stakeholder Survey 2022 to 2024

Title	2022 to 2023 With an opinion, and agree	2023 to 2024 With an opinion, and agree
The percentage of stakeholders who agree that the council is transparent, well-run, and high performing – <b>Benchmarked Locally</b>	49% Priority to Improve	39% Priority to Improve Worse
The percentage of stakeholders who agree that the council works well with partners – <b>Benchmarked Locally</b>	74% Good	63% Good Worse
The percentage of stakeholders who agree that there is a good working relationship between political leaders and senior management – <b>Benchmarked Locally</b>	55% Acceptable	47% Priority to Improve Worse
The percentage of stakeholders who agree that the council manages its	53% Acceptable	43% Priority to Improve



Title	2022 to 2023 With an opinion, and agree	2023 to 2024 With an opinion, and agree
performance well – <b>Benchmarked Locally</b>		Worse
The percentage of stakeholders who agree that the council manages its risks and challenges well – <b>Benchmarked Locally</b>	55% Acceptable	44% Priority to Improve Worse
The percentage of stakeholders who agree that the council manages its finances well – <b>Benchmarked Locally</b>	48% Priority to Improve	30% Priority to Improve Worse
The percentage of stakeholders who agree that the council has effective long-term plans in place – <b>Benchmarked Locally</b>	56% Acceptable	40% Priority to Improve Worse
The percentage of stakeholders who agree that the council treats its workforce well – <b>Benchmarked Locally</b>	76% Excellent	67% Good Worse
The percentage of stakeholders who agree that the council makes best use of its assets and resources – <b>Benchmarked Locally</b>	35% Priority to Improve	30% Priority to Improve Worse
The percentage of stakeholders who agree that the council purchases its goods and services in a fair and efficient way – <b>Benchmarked Locally</b>	54% Acceptable	47% Priority to Improve Worse
The percentage of stakeholders who agree that the council acts on the concerns of residents – <b>Benchmarked Locally</b>	48% Priority to Improve	44% Priority to Improve Worse
The percentage of stakeholders who agree that the council treats all people fairly – <b>Benchmarked Locally</b>	58% Acceptable	51% Acceptable Worse
The percentage of stakeholders who agree that the council's Corporate Plan and priorities reflect the needs of the local community - <b>Benchmarked Locally</b>	51% Acceptable	42% Priority to Improve Worse

## Corporate Plan Performance Framework: Projects Update

There are 11 projects of activities in support of this theme. Currently, nine activities are 'On Target', one is 'Experiencing Obstacles', one is complete and one has not yet started.

### Projects or Activities

Title	Status	Exception
Well-Run, High Performing Council workstream: Embed a positive culture of ambition, transparency and continuous improvement by placing our values of integrity, respect, unity, and pride at the heart of everything that we do	On Target	No exception
Well-Run, High Performing Council workstream: Be close to our communities	On Target	No exception
Well-Run, High Performing Council workstream: Have clear performance expectations	On Target	No exception
Well-Run, High Performing Council workstream: Promote strong staff and elected member relations	On Target	No exception
Well-Run, High Performing Council workstream: Ensure Denbighshire County Council is a good employer and is an excellent place to work	On Target	No exception
Implement new Panel Performance Assessment Process and report findings to Council	On Target Same	No exception
Review and revise the Youth Council for Denbighshire	Experiencing Obstacles Same	This activity will recommence after the summer holidays.
Undertake an annual review of the Corporate Workforce Plan 2022 to 2027	On Target	No exception
Improve the information we have about our workforce, including equality information, to support more detailed analyses in future Public Sector Duty Reports	On Target	No exception
Develop a network to engage people and groups with protected characteristics	Complete	

Title	Status	Exception
(through the Strategic Equality and Diversity Group)		
Review requirements for and procure a Corporate CRM system (including undertaking workshops with members and services to inform development of the new system)	Not started	Progress expected during next quarter

## Self-Assessment: Governance Areas

The following is our self-assessment against the seven key governance areas and seeks to paint a picture of how well the council is performing, how we know that (linking to evidence where it is available), and what we can do to improve. Our news round up is included in each governance section.

### Corporate Planning

Below are improvement actions that have been identified in support of this area of governance. Corporate Planning is about how the council sets out and makes arrangements to deliver on its strategic objectives.

### Corporate Plan Governance Arrangements

The increasingly difficult and unprecedented financial environment that the council is operating in necessitated revisions to our Corporate Plan during this period. This was a pragmatic step to reduce the administrative burden on already stretched council services across the board, and to help release some capacity to support our transformational agenda, which will enable us to innovatively respond to the challenges ahead. Discussions were held with senior managers and councillors between January and February 2024 to rationalise the content of the Corporate Plan, focussing on those ambitions that remain important areas of improvement for our communities, and de-escalating the reporting of already embedded, operational activity. This has seen us move from nine themes to six, which are underlined by the importance of Equality and Welsh Language as guiding principles in all of our work.

This revision has also been timely, and will help align the business planning cycles of both our Public Sector Equality Duty (which is on a four-year cycle) and the Well-being of Future Generations Act (five-year cycle) when we come to consider the next iteration of

our Corporate Plan in 2027. This revision, therefore, combined with the [supporting information](#) published on our Equality, Diversity and Human Rights webpage, constitutes our Strategic Equality Plan for 2024 to 2028. In considering this revision, we have again revisited the wealth of information that we gathered in our [Well-being Assessment](#); and in respect of the 2011 Engagement Provisions, through our annual Stakeholder Survey (most recently between September 2023 and February 2024) we have consulted widely with representative stakeholders in our communities on the content and relevance of our Corporate Plan objectives, particularly around the issue of equality and fairness.

The revised Corporate Plan was unanimously adopted by County Council at its [meeting in February, 2024](#). Governance structures have subsequently been amended (including revised terms of reference for our Boards) to align with the new themes. This has resulted in the cessation of the Fairer, Safer, More Equal Denbighshire Board, but will place greater importance on the work of the Strategic Equality and Diversity Group.

In the context of the present difficult financial environment, we expect that as a council we will need to keep our Corporate Plan commitments and performance expectations under continual review going forward.

## **Respond to the requirements of the Local Government and Elections (Wales) Act 2021**

Work continues on the implementation of the one outstanding performance aspect of the Local Government and Elections (Wales) Act 2021, concerning the requirement to arrange a peer-led Panel Performance Assessment within an ordinary term of the County Council. The council has opted to work with the Welsh Local Government Association on this, and a meeting to understand the process and timetable was held in October. Subsequently, an initial scoping discussion was held with Cabinet and SLT during their March Corporate Plan Tranche Review, where it was agreed that a working group of key managers and Cabinet members would meet during April and May to draft the scope and propose some key areas of focus for the assessment. The scoping document will accompany this Self-Assessment Performance Update Report through our committee cycle to obtain further input from the Senior Leadership Team, Cabinet, Performance Scrutiny, the Governance and Audit Committee and finally County Council. The scope and members of the independent panel will then be finally agreed and appointed by Cabinet in July. The Panel Performance Assessment is expected to take place in September.

## **Transformation Agenda**

Work is underway on establishing the council's transformation programme, with governance structures now in place, helping to move the council to a place where it can respond innovatively and collaboratively to the challenges ahead. The Strategic Planning and Performance Team has also developed an Insight Strategy to outline what support that team could potentially provide in support of this key area of work for the council. The Team is presently testing out aspects of this new function on a couple of service areas, and key staff across the council will receive training between May and July in Continuous Improvement theories and practices to support this work.

### **Audit Wales: Corporate Support Functions**

At its [meeting in March](#), Performance Scrutiny considered the findings and management response to the Audit Wales report on the suitability of the council's corporate support functions. The results of the review were positive with only two recommendations:

1. A need to review out-of-date Human Resource policies.
2. Internal Audit Reviews should consider the sustainable development principle.

The report being from May 2023, it was noted that considerable progress had already taken place to address the actions identified in response to these recommendations.

### **Audit Wales: Setting of Well-being Objectives**

At its [meeting in March](#), the Governance and Audit Committee received, for its information, a report by Audit Wales on the way in which the council had set its Well-being Objectives in 2022. It was a very positive report that captured the breadth of good work that had taken place to develop our Corporate Plan. The report makes only one recommendation, encouraging the council to improve on how it draws on the full diversity of residents when designing its objectives. This was an improvement action that we were already aware of and have acknowledged in our assessment and Plan. The response we have provided to the report also outlines the many engagement actions that we have undertaken and continue to undertake to address this issue. It is, however, an area that many councils struggle with.

## **Other developments in the last period**

### **New Ways of Working Journey Checker**

In February 2024, the Well-being of Future Generations Commissioner wrote to public bodies to publicise the release of a Ways of Working Journey Checker to help organisations reflect on their use of the five ways of working; to assess progress with delivering the Well-being of Future Generations (Wales) Act 2015; and to provide some helpful prompts for improvement and next steps to focus future work. Public bodies were requested to complete the exercise by September.

The assessment tool has been completed on behalf of the council by the Strategic Planning and Performance Team, applying their knowledge and understanding as to how the organisation works. The assessment asked 63 questions in total, structured around the five ways of working, and covered both Process and People / Culture within the council. Following completion, an assessment is made as to the overall progress of our journey within each way of working. The possible outcome of the assessment's results range in ascending improvement from No Change, to Simple Change, More Adventurous, Owing Ambition, and finally to Leading the Way. The results of Denbighshire County Council's assessment are summarised below:

- **Process:** The council scored as 'More Adventurous' or 'Owing Ambition', which reflects the great deal of work that has been undertaken within the organisation to embed the Well-being of Future Generations Act and the five ways of working within our systems and processes.
- **People and Culture:** We are broadly satisfied that our scores vary between 'More Adventurous' or 'Simple Change' but acknowledge that perhaps more could be done to support greater collaboration and integration.

The Journey Checker identified some recommendations in respect of integration and collaboration that could help us develop in this area; some of which we may already do to some degree, but perhaps require more consistent application more broadly across the organisation.

## Financial Planning

Below are improvement actions that have been identified in support of this area of governance. Financial planning relates to the management of our income and expenditure.

### Finance Update Reports

At its meetings in [October](#), [November](#), [December](#), [January](#) and [March](#), Cabinet received an update on the council's financial position. In the Update report provided in March, a summary of the council's financial position was provided. The net revenue budget for 2023 to 2024 was £250.793m (£233.696m in 2022 to 2023); an overspend of £2.780m was forecast for service and corporate budgets; the report highlighted current risks and assumptions relating to corporate budgets and individual service areas; detailed service savings and efficiencies for the 2023 to 2024 budget (£8.172m); and provided a general update on the Housing Revenue Account, Treasury Management, Capital Plan and major projects.

There had been a slight decrease in the forecasted overspend on service and corporate budgets at £2.780m with a movement of £60k compared to last month. Main areas of overspend continued to be in Education and Children's Services, Highways and Environmental Services and Adults Social Care and Homelessness budgets. The Housing Revenue Account had reported a slight reduction in underspend at £110k from £126k due to a reduction in rent with a forecast year-end balance of £812k. There was a slight change in the forecasted use of school reserves at £7.026m compared to £7.054m last month.

Cabinet will, in April, receive an update report regarding the Medium Term Finance Strategy and Plan for 2025 to 2026 and a review of the council's financial resilience and sustainability. We will report on these in our next Performance Update report.

### Voluntary exit

In response to the significant financial challenges facing the council, we ran a Voluntary Exit Scheme with the aim of making financial savings from employees leaving the organisation which would reduce the need for compulsory exits in the future. Employees were invited to express an interest in being considered for Voluntary Early Retirement or Voluntary Redundancy. The scheme was open to all council employees except for relief/supply employees and school-based employees who are directly employed by

governing bodies. A total of 138 applications were received and these were considered by Corporate Executive Team (CET) who determined, based on information provided by the relevant Head of Service, whether to approve or decline the application. In making their decision, CET considered the one-off cost of allowing the employee to leave; the recurring annual saving that will be made; and the impact on service delivery. As the scheme is voluntary, the council can decide which applications to accept. Similarly, employees were able to choose whether to apply and accept any offer made. In total, 44 applications were approved by CET with 33 employees accepting the offer made, which will deliver between £1.3-£1.5 million savings per annum. The one-off exit costs funded from reserves are circa £800k. Overall, the scheme has been successful and has contributed towards the overall saving target for 2024 to 2025. The process has taken some time but has been thorough. It has prompted reviews of how services are organised and could be delivered in the future.

## **Budget pressures**

In October, we issued a [press release](#) emphasising the significant financial pressures the council is facing. The press release explained that the council will need to agree and implement significant savings to enable us to set a balanced budget for 2024 to 2025 (with similar challenges facing us for 2025 to 2026). We have been looking at all services and trying to protect the most vulnerable as far as possible. We outlined the approach to budget proposals (how all would be going through the appropriate process with some decisions made by Cabinet while others will be taken via delegated decision either by the Lead Member or Head of Service) and that all decisions likely to result in a significant impact on communities being subject to a public consultation.

At [October's Communities Scrutiny Committee](#), proposed changes to car parking tariffs were presented as part of a corporate approach to savings and as a mechanism for bringing income into the Council. The proposals included a review of payment options available in car parks and a revision of the hours in which the council would be asking for payment. The decision to impose the proposed changes to car parking tariffs would ultimately under delegated powers be the decision on the Head of Service however, it was stated that officers would work closely with Members to gain their thoughts and to engage with the public. Another part of the process would be for officers to work with the Communications Team to develop an Engagement Plan for various groups who would be most affected by the changes. The committee, subject to further consideration being given to the issues raised during the discussion, resolved to support the proposed increase to



parking tariffs and the other proposed changes detailed in the report. The draft Denbighshire Car Park Investment Plan 2024 to 2029 will be presented to the Committee for consideration prior to approval and adoption.

During the period, we invited staff to contribute ideas for areas of savings or efficiencies that could help contribute to ensuring that the council can set a balanced budget over the coming years. We also implemented a series of measures to introduce corporate budget controls (see our [Workforce Planning section](#)).

## **Budget 2024 to 2025**

In November, [Governance and Audit Committee](#) received a report to update the Committee on the budget setting process and to provide assurance on the processes on setting the budget for 2024 to 2025. The Governance and Audit Committee requested that any significant events or deviations from the current projection be shared with the Committee.

We announced in [December](#), that despite an expected increase in funding of £6.7m (3.6%) by Welsh Government, the council still faced a significant funding gap. The settlement was not sufficient to meet the cost pressures we are facing. Like local authorities across Wales, the council has a statutory duty to set a balanced budget and must do so through finding savings and efficiencies, increasing charges for services, increases in Council Tax or by reducing or cutting services. Next followed some very busy months of engagement with local members, officers, partners and communities to consider a range of budget proposals, including a [reduction to library and One Stop Shop opening hours](#). This consultation generated a significant response rate, with 4,600 responses, which equates to nearly 5% of Denbighshire's population. The proposal, which was reluctantly approved by [Cabinet](#) in December, is expected to release a saving of £360,000.

A special meeting of our [Communities Scrutiny Committee](#) took place in early January, in accordance with the council's Call-in Procedure Rules, to examine the decision taken by Cabinet in December 2023 in relation to the library/One Stop Shop Savings proposal. The Committee recommended a postponement in the implementation of the proposal. [Cabinet](#) acknowledged and thanked the Committee for its recommendations but resolved to proceed as planned. [Communities Scrutiny Committee](#) also reviewed the public conveniences savings proposal prior to being submitted to Cabinet for decision.

A finance report was presented to [Cabinet](#) in January on the implications of the Welsh Government's (WG) Provisional Funding Settlement for Local Government 2024 to 2025 and proposals to set a balanced budget for 2024 to 2025. The recommendations within that report were later approved, following a vote, by [County Council](#). The provisional settlement had resulted in a cash increase of 3.6% (£6.720m). Denbighshire's increase compared favourably to the Welsh average of 3.1% and follows increases in population and free school meals data used in the formula to distribute funding to councils. Whilst the increase in the settlement was above the planning assumption used in the Medium Term Financial Plan (MTFP) and was welcomed, it did not materially change the unprecedented financial challenge the council faces in setting a balanced budget in 2024 to 2025 and in the future. Pressures amounted to £24.682m and the provisional settlement generated £6.720m, leaving a funding gap of £17.962m. These pressures were listed in the [report](#), and in summary related to pay pressures, the allowance increase in the Council Tax Reduction Scheme, inflationary pressures, increase to the North Wales Fire and Rescue Authority levy, increase in demography e.g. the number of learners in schools, and demand e.g. for adult social care and homelessness and education and children's services.

A [Council Tax](#) rise of 8.23% plus an additional 1.11% for the increase in the levy to North Wales Fire and Rescue Authority equating to an overall uplift of 9.34% was proposed, and approved, to generate £7.580m additional revenue. The proposed use of earmarked reserves was also highlighted to assist the budget setting. The risks of not achieving a balanced budget had also been set out together with mitigation measures and further work required going forward. The medium-term financial outlook looked equally as challenging. The strategy for use of reserves therefore is to minimise the use of cash reserves in setting future budgets as far as possible and the proposal is not to use reserves in balancing the 2024 to 2025 budget.

The range of financial pressures were outlined together with a list of Major Savings Proposals (amounting to £2.388m) and service-level non-strategic savings/efficiencies (amounting to £1.367m) along with capital and corporate savings of £0.928m that had been identified - bringing the total non-strategic savings/efficiencies to £2.295m. Schools were also asked to plan for 3% savings which amount to £2.7m, after receiving funding increases to cover inflationary pressures. However, despite efficiencies, savings, and reductions in costs/services to date, they have in total been insufficient to set a balanced budget without an unsustainable use of reserves. All Heads of Service were therefore

issued with further savings targets totalling £3m. Budget sessions for Members were held in March, which involved each Head of Service presenting the savings they have found, what services are impacted and how those impacts will affect our communities. Ordinarily, these further savings proposals would have been identified before the budget is set but given the scale of the challenge this year and that the Provisional Settlement was not released until late December 2023 this has not been possible. Detailed information about these savings proposals can be found [here](#).

The 2024 to 2025 budget is being viewed as an evolving process rather than a one-off event in January. Significant engagement across the council, with members and with communities will continue.

## **Statement of Accounts**

The council has a statutory duty to produce a statement of accounts that complies with approved accounting standards. The annual statement of accounts reports on the council's position at the end of the financial year and transactions during that year. The [draft Statement of Accounts for 2022 to 2023](#) is available online. After consulting with Audit Wales, it is currently planned that the audited accounts will be presented to the Governance and Audit Committee in spring 2024 for formal approval.

## **Annual Treasury Management**

Treasury Management involves looking after the council's cash, which is a vital part of the council's work because approximately £0.5bn passes through the council's bank account every year. At any one time, the council normally has up to £20m in cash so it needs to ensure that the best rate of return possible is achieved without putting the cash at risk. At its meetings in [November](#) and [January](#), Governance and Audit Committee reviewed the [Annual Treasury Management report](#), which outlines the council's investment and borrowing activity. The [Treasury Management Strategy Statement 2024 to 2025 and Prudential Indicators 2024 to 2025 and 2026 to 2027](#) were subsequently agreed by County Council in February.

## **Other developments in the last period**

### **Capital Plan and Strategy**

The Capital Strategy provides a high level, concise and comprehensive overview to members about how both the Council Fund (CF) and Housing Revenue Account (HRA)

capital expenditure, capital financing and treasury management activity contribute to the provision of the council's services. An updated Capital Plan and the Capital Strategy Report for 2024 to 2025 was presented and approved by [County Council](#) in February.

## **Performance Management**

Below are improvement actions that have been identified in support of this area of governance. Performance management means the structures and processes we have in place to ensure that we deliver what we said we would, whilst encouraging active involvement and challenge from across the council, our elected members, and residents.

## **Internal Audit Reviews**

The Chief Internal Auditor attended the Governance and Audit Committee in [November](#) and [March](#), to provide an update on the work of the Internal Audit Team's and a summary of Internal Audit reports. 16 audits had been completed since July 2023, with 15 receiving a high assurance rating and one a medium assurance rating (Resettlement and Refugees). It was noted that the Internal Audit Team had been engaged in seven special investigations during this period, which had hampered the capacity of the team.

## **Self-Assessment of Performance**

During this period the council has revised the frequency of its Corporate Plan performance reports to help release some capacity within the Strategic Planning and Performance Team in support of its new Insight function and the council's transformation agenda. Reports will now be produced on a bi-annual basis, but continuing to be tabled with committees at the end of quarters 2 and 4. Quarters 1 and 3 that were previously produced and circulated by email for information only will no longer be available, but those periods will be covered within the tabled reports. Our previous report to this one (which covered July to September) was tabled with [Cabinet](#) and [Performance Scrutiny](#) in November, and has subsequently been published on our website – [www.denbighshire.gov.uk/performance](http://www.denbighshire.gov.uk/performance). Combined with this present report, which now covers two performance quarters (October to March), there are three reports that make up our ongoing Self-Assessment for the year.

## **Corporate Plan Performance Management Framework and Tranche Review**

In March, Cabinet and the Senior Leadership Team held their third tranche review on the Corporate Plan, which on this occasion focussed on reviewing performance information in support of the Corporate Plan's newly revised Performance Management Framework. Considerable work had been undertaken by the Strategic Planning and Performance team to reduce the size of the framework following County Council's approval of the revised Plan, and but for a few small changes, was accepted by the group as still being true to the original ambition of the Corporate Plan. The meeting identified a small number of actions for the Boards and strategic leads to take forward. This Performance Update Report is the first produced on the revised framework.

## **Update the Performance Management Guide**

Following recent revisions to the Corporate Plan, its governance, frequency of reporting, as well as changes to the Senior Leadership structure, it was timely to review our Guide to Improving Services, which explains the council's approach to performance management. The updated guide will be shared with the Governance and Audit Committee for their information in [April](#), and may be viewed on [our website](#).

## **Annual Stakeholder Survey**

In this period, we launched our Stakeholder Survey for 2023 to 2024, inviting feedback on how the council is performing. The Survey ran from September 2023 until February 2024, online and as paper copies available on request at our libraries. It was promoted through our partner networks, social media and the press. Once again we have managed to increase the rate of respondents (494), comfortably falling within ideal sample size for our population (of between 267 and 383). The results of the survey have been included within the data tables in this end-of-year Self-Assessment report, and will in the coming months be shared in more detail with managers to inform service improvement.

## **Service Performance Challenge**

The council concluded its annual programme of Service Performance Challenges during this period, the improvement actions from which have been included in our previous Performance Update reports and this present report. We have carried out a lessons learned exercise reflecting on the programme over this last year, and have held discussions with the Corporate Executive Team and the Senior Leadership Team as to the

format that they should take during 2024 to 2025. It has been agreed that some changes are needed to the panel, frequency of meetings, and focus of the agenda to best respond to the financial situation. At present, it is anticipated that the Challenges will be concentrated over a one-month period during November, helping to inform then upcoming budgetary discussions with a greater focus on finance and transformation. Broadly the agenda is proposed be in three parts – Identified Savings and Performance; Future Savings and Performance; Transformation and Re-Shaping.

## **Audit Wales: Use of Performance Information**

At its [meeting in March](#), the Governance and Audit Committee received for information a report by Audit Wales on the council's use of performance information with regard to service user perspectives and outcomes. The report made three recommendations, and the organisation's response to these were included in the papers. Although the council acknowledges that there is always improvement to be made in gathering diverse user perspectives, at present it is assured that its management of its service user data is robust and proportionate within existing resources.

## **Risk Management**

Risk management refers to our planned approach to identify, assess, control and monitor risks and opportunities facing the council. Below are improvement actions that have been identified in support of this area of governance.

## **Corporate Risk Register**

The purpose of the Corporate Risk Register is to identify the potential future events that may have a detrimental impact on the council's ability to deliver its objectives, including its corporate priorities. The identified controls and actions are, therefore, crucial to the delivery of the Corporate Plan 2022 to 2027. Our [most recent review of the Corporate Risk Register was carried out in February 2024](#). Whilst all risks were reviewed, no significant changes were made, and the residual risk scores remained unchanged for all of our 13 Corporate Risks. Seven of the 13 risks (54%) are currently inconsistent with the council's Risk Appetite Statement. However, this is to be expected as the Register contains the council's most serious risks.

## **Risk Appetite Statement**

As part of the review above, it was timely to reevaluate our Risk Appetite Statement. Reflecting the present financial environment, the council's previously 'open' risk appetite in relation to project financing was amended to 'cautious'. Our 'cautious' risk appetite in relation to compliance and regulation (non-safeguarding), remains appropriate. However, it was agreed that the description would be amended to include risks about statutory guidelines (hence 'risks about adherence to law, regulations and statutory guidelines').

## **Risk Reporting**

Following a recent challenge from the Governance and Audit Committee as to the frequency with which Corporate Risks are reviewed, we now facilitate quarterly, lighter-touch reviews with risk owners. These can be shared with Governance and Audit Committee meetings throughout the year and are tabled for discussion, as was previous practice, in November. In [its draft annual report of the Governance and Audit Committee](#), the Committee Chair noted the continued effectiveness of the Corporate Risk Register, and highlighted some concerns about the potential impacts and risks to service delivery and key governance functions following difficulties with recruitment and retention.

## **Managing Risk for Better Service Delivery**

Following the changes summarised above, our [`Managing Risk for Better Service Delivery`](#) guide was revised.

## **Information Risk**

[Governance and Audit Committee](#) received a report by the Senior Information Risk Owner for 2022 to 2023, outlining the council's information governance including data breaches of the Data Protection Act, Freedom of Information, Environmental Information and Data Protection requests received by the council and information from schools. During the period, there were 27 data incidents involving personal data. Although three of these incidents were considered reportable to the Information Commissioner's Office (ICO), all of the reports resulted in no further action against the council.

## **Workforce Planning**

Below are improvement actions that have been identified in support of this area of governance. Workforce planning means the process by which we analyse, forecast and

plan workforce supply and demand, and assess gaps to ensure that we have the people and skills - now and in the future - to deliver our services and fulfil our strategic objectives.

## **Staff Training, Development and Mental Health**

The [Agile Working policy](#) is now embedded in the organisation and the Time to Change action plan is complete. All HR Officers that support Services are trained mental health first aiders, and perform the role of Mental Health Champions offering advice, support and signposting, in addition to working with managers to support employees.

During the period, we launched Denbighshire's new Management Induction Programme, which will take new managers through their first 6 months in post and is linked to their probationary period. A new People Strategy is in development and plans are underway for a staff survey, expected to take place during 2024.

Staff remain our biggest asset and the council was pleased to celebrate the achievements of one of [Senior Care Assistants](#), who enrolled onto their dream nursing course, and one of our [Occupational Therapists](#) for winning the 'Innovation Award' at this year's Royal College of Occupational Therapists Celebration of Excellence Awards 2023.

## **Improve the information we have about our workforce**

Due to continual changes in staff, the equality information we have about our workforce tends to fluctuate. HR has completed a data collection survey, which asked staff to update the information we hold about them to ensure that we have as much data in the HR system as possible. It should be noted however that some staff choose not to disclose information about themselves. Updated data will be available from September 2024. This information is used to support our Public Sector Duty Reports.

## **Workforce planning**

During the period, due to the financial pressures all councils are experiencing, the council took steps to limit spend, including implementation of vacancy control procedures. Recruitment was still able to take place in critical areas such as Adult Social Care and Children's Services (see our [recruitment and retention section](#) for more information).

Workforce planning is a continually important area of work and HR Business Partners work closely with all services on a regular basis by issuing monthly reports. Workforce planning will commence in the autumn/winter of 2024 (by which time the senior leadership structure



will have been in place since November 2023) and will focus on supporting the pressures associated with the budget and its impacts. A follow up review of the Internal Audit Review of workforce planning (previously Medium assurance) was due to take place between January and March 2024, but will now be undertaken before the end of June 2024.

The Service Challenge Programme for 2023 to 2024 completed in March 2024. Across all challenges, recruitment and retention issues were highlighted and some services noted how they had potential single points of failure, which rely on key specialists. Loss of those specialists to the organisation is a risk. The Strategic Equality and Diversity Group met in October and received an update on equality and the budget, providing assurance that, through the council's Well-being Impact Assessment approach, the equality implications of any budget decisions made were being considered with due diligence. Impact on the workforce (and any risks to effective governance) as a result of budget proposals and the voluntary exit scheme remains under consideration and a report will be presented for discussion to the council's Strategic Equality and Diversity Group in July 2024.

## **Assets**

Below are updates on areas of governance for assets. By assets we are referring to our management of the council's estate (including office buildings and highway infrastructure owned and / or controlled by the council) and digital assets.

### **Asset Management Strategy**

The Asset Strategy has been approved by the Corporate Executive Team and is being taken through the democratic process for approval: initially going to Asset Management Group in May 2024, Performance Scrutiny in July and Cabinet in September 2024 for final ratification.

The New Ways of Working project continues to progress well, looking at capacity and use of offices to seek ways to maximise the use of space across the council's portfolio. The Corporate Executive Team agreed to the closure of Caledfryn, Denbigh, to council staff, with arrangements in place to relocate all council personnel currently working in those offices to either Russell House, Rhyl or County Hall, Ruthin.

### **ICT strategy**

During November 2023, Audit Wales undertook a [Digital Strategy review](#). The review found that the council has a clearly articulated strategy that is understood by officers and

members; that the strategy informs the development of digital projects within service areas; and is aligned with our other strategic plans. Audit Wales noted the council had not fully costed or identified all of the funding required to deliver its digital strategy, and that the council does not consistently assess the impact or value for money of digital projects or the digital strategy as a whole. These latter findings are now under consideration moving forward. The current ICT Strategy runs until 2025 and preparations will soon be underway to work on a new strategy.

## **Procurement**

Below are improvement actions that have been identified in support of this area of governance. Procurement is the process by which the council meets its needs for goods, services, works and utilities in a way that achieves value for money and good outcomes for society, culture and the economy, whilst contributing to decarbonisation and nature's recovery.

### **Denbighshire Procurement Strategy**

The council's Procurement Strategy reflects and supports the council's corporate priorities and the seven well-being goals and aligns with the UK Government Procurement Act and the Social Partnership and Public Procurement (Wales) Act. Expectations about what we buy and how we buy it are increasing, and we will be expected to deliver not only value for money but also have a positive impact on the social, economic, environmental and cultural well-being of our communities, known as socially responsible procurement. A joined up and streamlined approach to commissioning, procurement, contract management and reporting will be required to ensure Denbighshire gains the best possible outcomes from new procurement regulations. This will involve working across the council to support Denbighshire's local supply chain. These outcomes include community benefits.

Two significant projects (costal defences and the Queen's Market in Rhyl) have delivered community benefits during this past year, such as employment, training, deeper engagement with communities and close working between contractors and suppliers to respond to community need. For example, Balfour Beatty, Brighter Futures and Men's Sheds worked together to create a new sleigh for use by the Rhyl community at Christmas time. This enables community events to take place, bringing people together and creates a legacy for the town. The Queen's Market project has delivered 276% of its expected community benefits, leading to sustainable jobs for local people. These achievements are

made possible by approaching community benefits from the perspective of the community; responding to their aspirations and creating meaningful opportunities for residents.

The Procurement Service is a collaborative service shared with Flintshire County Council. The Joint Management Board is the governing body of the joint procurement service, in place until March 2025, established as part of a collaborative agreement in 2014. Between now and March 2025, we will review, refresh or redesign the service, and consider the resources that are available to support and provide greater resilience for the collaboration.

## **Biodiversity Protection and Decarbonisation in Procurement**

The new and updated Denbighshire Procurement Strategy that was approved by [Cabinet](#) in September 2023, includes carbon considerations e.g. Carbon Reduction Plans, and a flexible weighting will be introduced over the next 12-18 months for tenders over £5m (threshold to be determined per project). We will work with our Lead Officer – Ecology and Biodiversity to produce a curated collection of standard questions to be included into tender opportunities. Our Procurement team representative, including the Decarbonisation Business Partner, has attended March for Business and Meet the Buyer events and a series of carbon-themed engagements with Services have been delivered.

We will be seeking agreement to use the WLGA procurement toolkit and to incorporate decarbonisation indicators within that toolkit. We will be expecting suppliers to provide a decarbonisation plan and be in a position to measure carbon savings. Further work is required to work across the council to embed this approach at the earliest stages of procurement; when services are being designed or we are determining what and how something needs to be procured - this where most carbon savings can be achieved.

## **Contract Procedure Rules**

It remains the case that Contract Procedure Rules will be updated to reflect new UK Public Procurement legislation once secondary legislation and statutory guidance is published (expected summer 2024). We will continue to report on progress through this report in the meantime. Cross-council workshops have been taking place to update officers on the changing procurement landscape.

## **Supporting Businesses and Partners to Adapt**

The new and developing legislation from Welsh and UK Governments will represent a change to current practice for the council and its procuring services, businesses, and the

supply chain. The aim is for smaller local businesses to be more engaged in, and to benefit from, procurement. To this end, procurement featured in the [2024 March for Business campaign](#).

As reported previously, Balfour Beatty, as part of the coastal defence schemes, has committed to deliver workshops to community-led organisations on how to develop strategy early in 2024. They will be supported by Denbighshire Voluntary Services Council to deliver a workshop in the north of the county and are aiming to work with the South Denbighshire Partnership to offer an additional workshop in the south. Whilst workshops have not yet taken place, the intention to delivering them remains.

Implementation of the Procurement Act will involve increasing the transparency and visibility of procurements by the council, and more information will be added to our website in the year ahead. We will also be working with schools and learners to increase understanding of procurement and how procurement can achieve community benefits.

### **North Wales Construction Framework Phase 3**

[Cabinet](#) considered, in December, the outcome of the procurement process for the third generation of the North Wales Construction Partnership Framework and approved the appointment of the successful contractors. This is a framework for all North Wales local authorities and has been a catalyst for engagement and upskilling of local contractors operating within the regional supply chain. The NWCPF3 will be launched in May 2024.

### **Improvement Actions**

Service Performance Challenges are an important part of our ongoing self-assessment process in identifying improvement actions. Service Performance Challenges took place for Corporate Support Service: Performance, Digital and Assets, Finance and Audit Service and Corporate Support Service: People, thus completing the Service Performance Challenge programme for the year. Many improvement actions were identified and a

summary of all actions emerging from Service Performance Challenges during the year can be found in Appendix III.

Six improvement actions have been identified through discussions about this report:

- Provide an update on the reasons for poor performance relating to the percentage of damaged roads and pavements made safe within target time (CAT1 - Category 1 defects dealt within timescale) (this is a continuing action).
- The new Economic Strategy should take into account the county's cultural offer and how it contributes to wider economic and well-being outcomes.
- Following agreement and to allow the council to focus on the development of the Regional Transport Plan, close the Sustainable Transport Plan project and amend the commitment within our Corporate Plan.
- Consider the Stakeholder Survey 2023 to 2024 responses.
- Consider the findings and recommendations of the Well-being of Future Generations Commissioner's New Ways of Working Journey Checker.
- To keep Corporate Plan commitments and performance expectations under continual review in the context of the present difficult financial environment.

Mae tudalen hwn yn fwriadol wag

# **Service Performance Challenges 2023 to 2024 Summary of Actions**

Key Actions	Generic issues arising across service challenges	
<p><b><u>Highways and Environmental Services 1</u></b></p> <p>Commit to finding solutions in order to <b>reduce the use of plastic in the school catering service.</b></p>	<p>✓ Collaboration and partnership work</p>	
<p><b><u>Highways and Environmental Services 2</u></b></p> <p>Having <b>regular 121s across the Service</b> is difficult given the majority of the staff are not office based (e.g. Catering &amp; Cleaning, Refuse Operatives, Highway Operatives, Streetscene Operatives etc). Seek different solutions for different teams that meet the way the team/individuals work whilst meeting the corporate standard.</p>	<p>✓</p>	<p>CSS: People (Personnel 121s)</p>
<p><b><u>Highways and Environmental Services 3</u></b></p> <p>Consider options on <b>how best to promote the circular economy</b> (i.e. reuse, repair and recycle) <b>from household items that they collect</b> (e.g. promote repair shops, resale of items at recycling centres etc).</p>		
<p><b><u>Highways and Environmental Services 4</u></b></p> <p>Service to work with relevant Officers responsible for <b>C360</b> to develop a better way of working in relation to use of C360.</p>	<p>✓ CSS: People (C360 system)</p>	
<p><b><u>Highways and Environmental Services 5</u></b></p> <p>ICT solutions can greatly improve the way the Service delivers its functions. The Service needs to <b>work with ICT to horizon scan on ICT solutions.</b></p>	<p>✓</p>	<p>CSS: Performance, Digital, Assets (ICT systems)</p>
<p><b><u>Planning, Public Protection and Countryside Services 1</u></b></p> <p><b>Staffing - Recruitment and retention challenges</b> are apparent throughout the council. (as in other local authorities and Nationally)</p> <p>The service to continue to work with HR to look in detail at pressures and consider different options to address any issues with recruitment.</p>	<p>✓</p>	<p>CSS: People (Personnel recruitment)</p>
<p><b><u>Planning, Public Protection and Countryside Services 2</u></b></p> <p><b>Collaboration</b> - Service to explore options of <b>closer working with other local authorities.</b> Either;</p>	<p>✓ Collaboration and partnership work</p>	



<p>(i) Joint procurement of specialist consultants e.g. specialist ecology work.</p> <p>(ii) For more collaborative working e.g. Minerals &amp; Waste Planning function.</p>		
<p><b><u>Planning, Public Protection and Countryside Services 3</u></b></p> <p><b>Town Plans</b> - Service to develop useful and informative summary documents of regeneration/economic development activities in our Towns.</p>		
<p><b><u>Planning, Public Protection and Countryside Services 4 Sustainable Transport Plan</u></b> - Service to progress the development of the Sustainable Transport Plan: to consult with Members and the public on the draft Plan and present findings and final document for approval to Cabinet.</p>		
<p><b><u>Planning, Public Protection and Countryside Services 5</u></b></p> <p><b>Passenger Transport</b> - Service to review bus stops and provide Members with information on: council responsibility and scheduled maintenance programme. Service to look at innovative ways for people to access transport e.g. promotion of QR codes at bus stops, promotion of App, more Flexi buses, etc.</p>		
<p><b><u>Planning, Public Protection and Countryside Services 6</u></b></p> <p><b>Economic Strategy</b> – Service to progress the development of the Economic Strategy (to be led by Economic Business Development Team) that will:</p> <ul style="list-style-type: none"> <li>• Grow Denbighshire’s green economy.</li> <li>• Support rural businesses.</li> <li>• Regenerate town centres.</li> <li>• Enhance our tourism offer.</li> </ul>	<p>✓</p>	<p>Collaboration and partnership work</p>
<p><b><u>Planning, Public Protection and Countryside Services 7</u></b></p> <p><b>Good Officer and Member working relationships</b> - Service to continue to engage with Members and continue to keep Members informed at all stages regarding Planning, Public Protection &amp; Countryside Service matters.</p>		
<p><b><u>Planning, Public Protection and Countryside Services 8</u></b></p> <p><b>Countryside Service</b> - Service to continue to expand its Tree Nursery activities to include the provision of trees</p>	<p>✓</p>	<p>Collaboration and partnership work</p>

to both internal and external customers, particularly neighbouring authorities.		
<b><u>Education and Children's Services</u></b> <b><u>No actions arising from the performance challenge</u></b>		
<b><u>Housing and Communities 1</u></b> <b>Staffing</b> - Service to continue to work with HR to look in detail at pressures and consider different options to address any issues with recruitment, retention and succession planning for the service.	✓	CSS: People (Personnel recruitment)
<b><u>Housing and Communities 2</u></b> <b>Service Risk Register</b> - Service to update with new and current risks including housing legislation, libraries, budget challenges.		
<b><u>Adult Social Care and Housing 1</u></b> Service to consider the format and content of service plans going forward.		
<b><u>Adult Social Care and Housing 2</u></b> Service to review its finances (HoS and Lead Members for Finance and Adult Social Care).		
<b><u>Adult Social Care and Housing 3</u></b> Expand and enhance <b>collaboration with other services</b> and partners to increase involvement of volunteers and community initiatives which may support the service by reducing pressure and also benefit the wellbeing of citizens.	✓	Collaboration and partnership work
<b><u>Adult Social Care and Housing 4</u></b> <b>Collaborate</b> with Wrexham County Borough Council to work on a way of reframing the narrative around provision for homelessness accommodation.	✓	Collaboration and partnership work
<b><u>Adult Social Care and Housing 5</u></b> Explore ways for the service to improve data management with support from Corporate Support Services – Performance, Digital and Assets.	✓	CSS: Performance, Digital and Assets (ICT)
<b><u>Corporate Support Services: Performance, Digital, Assets 1</u></b> <b>Research potential use</b> of Open Source within the Council. Report to CET on findings.	✓	Collaboration and partnership work
<b><u>Corporate Support Services: Performance, Digital, Assets 2</u></b>	✓	Collaboration and partnership work

<p><b>Explore opportunity for collaboration</b> regionally on cyber security resourcing across North Wales Local Authorities. Report to CET on progress.</p>		
<p><b><u>Corporate Support Services: Performance, Digital, Assets 3</u></b></p> <p>Explore opportunities for income generation within Property Services building on the in-house capability and capacity held on Property Compliance.</p>		
<p><b><u>Finance and Audit 1</u></b></p> <p>Establish <b>bi-monthly meetings</b> for Lead Member and Chief Internal Auditor.</p>		
<p><b><u>Finance and Audit 2</u></b></p> <p>As part of our existing good contract management practices, gather best practice from providers (including their approaches to achieving efficiencies).</p>	<p>✓</p>	<p>Collaboration and partnership work</p>
<p><b><u>Finance and Audit 3</u></b></p> <p>Service to request SLT's support with implementation of the new financial system, including preparing existing users across the Council to be ready for the change.</p>		
<p><b><u>Finance and Audit 4</u></b></p> <p>Work with ICT to explore opportunities for automation and artificial intelligence, particularly with transactional work, and understand the return on investment.</p>		
<p><b><u>Finance and Audit 5</u></b></p> <p>Develop ideas for new collaborative arrangements across the service where resilience is a driver as much as efficiencies.</p>	<p>✓</p>	<p>Collaboration and partnership work</p>
<p><b><u>Finance and Audit 6</u></b></p> <p>Ensure completion of 121s is recorded on iTrent.</p>	<p>✓</p>	<p>CSS: People (Personnel 121s)</p>
<p><b><u>Corporate Support Services: People 1</u></b></p> <p>Explore the potential to create a corporate customer contact team through a corporate conversation as to whether we (i) want a corporate customer service team at all (ii) retain the existing arrangements where we have a corporate customer contact team that only covers certain corporate functions and does not include others (iii) seek to grow the current corporate customer service team so it delivers more or (iv) have a genuine Council wide single corporate customer service team</p>	<p>✓</p>	<p>CSS: Performance, Digital and Assets (ICT)</p>
<p><b><u>Corporate Support Services: People 2</u></b></p>	<p>✓</p>	<p>CSS: Performance, Digital and Assets (ICT)</p>

<p>Subject to the outcome of the corporate conversation regarding corporate contact/customer service, review requirements for and procure a Corporate CRM system (including undertaking workshops with members and services to inform development of the new system).</p>		
<p><b><u>Corporate Support Services: People 3</u></b> Review the corporate communications function and opportunities to become more proactive in our communication and present a report to CET and Cabinet Briefing before engaging more widely with SLT/Middle Managers and all Members.</p>	<p>✓</p>	<p>Collaboration and partnership work</p>
<p><b><u>Corporate Support Services: People 4</u></b> Review our approach to managing social media and present a report to CET initially before agreeing where else to report the conclusions.</p>		
<p><b><u>Corporate Support Services: People 5</u></b> Review the procurement function and how we support teams undertaking procurements across Flintshire and Denbighshire.</p>	<p>✓</p>	<p>Collaboration and partnership work</p>
<p><b><u>Corporate Support Services: People 6</u></b> Consider the approach to involving members, staff and the public in transforming and reshaping the council.</p>	<p>✓  ✓</p>	<p>CSS: Performance, Digital and Assets (ICT)  Collaboration and partnership work</p>
<p><b><u>Corporate Support Services: People 7</u></b> Take a proactive “CSS: People-level” approach to understanding services’ needs over the short, medium and long term, and facilitate more learning between sections across the service.</p>		
<p><b><u>Corporate Support Services: People 8</u></b> Support and encourage the greater use of Welsh, informally and formally, throughout the council, at meetings and Committees</p>		
<p><b><u>Corporate Support Services: People 9</u></b> Evaluate the way CSS: People uses and reports back on feedback</p>		

# Appendix IV – Scope: Panel Performance Assessment 2024

This document outlines the agreed parameters of the Panel Performance Assessment of Denbighshire County Council, taking place between **September 9 and 12, 2024 (to be confirmed on appointment of the panel)**. Facilitated by the Welsh Local Government Association, these arrangements comply with the council's duty to arrange a panel performance assessment under the Local Government and Elections (Wales) Act 2021.

# Scope: Panel Performance Assessment 2024

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# Scope: Panel Performance Assessment 2024

## Introduction

This document covers only the scope of the fieldwork (i.e. document reviews and interviews) to be undertaken by the panel of peers appointed by the council. It captures the council's asks of the assessment, and should serve as a guide to the panel as to the parameters of their investigations.

This document does not cover the steps that will follow the fieldwork with regards to producing the report, creating the management response to the report, and publication thereof, as those requirements are covered clearly within the legislation, statutory guidance, and agreed upon methodology below:

- [Local Government and Elections \(Wales\) Act 2021](#)
- [Performance and Governance of Local Authorities: Statutory Guidance, Chapter 3](#)
- [WLGA Panel Performance Assessment Methodology](#)

Neither does this document cover subsequent sector-led support that the council may expect from the Panel or the Welsh Local Government Association (WLGA) at the conclusion of the assessment. Those needs and any offer of support would be dependent on the outcome of the assessment and further discussions outside of the purview of the assessment. The WLGA, however, will endeavour to support councils in the identification, commissioning and delivery of sector-led support requirements identified in the Panel Performance Assessment, through either its universal or targeted offers.

## Purpose

This is a corporate, organisational assessment, designed to consider the extent to which the council is meeting the performance requirements and its capability to deliver effective outcomes. The panel should not be seeking to undertake deep dives or in-depth service reviews, although a panel may draw on the findings of other peer reviews or in-depth service reviews in reaching their conclusions. The panel should not be looking to audit / check the councils own self-assessments, although the approach a council takes to self-assessment may inform a panel's view on the effectiveness of its governance arrangements.

## Scope: Panel Performance Assessment 2024

Under the legislation, the panel, acting jointly, is required to assess the extent to which the council is meeting the performance requirements, that is, the extent to which:

- it is exercising its functions effectively;
- it is using its resources economically, efficiently and effectively;
- its governance is effective for securing the above.

In this way the panel is building on, and complementing, the self-assessments already undertaken by the council. The panel's focus should be on looking at the current situation, and over a sufficient previous period to get a meaningful picture of the position in the council and any trends. The panel will be considering how capable the council is to respond to the changing environment in which it operates, and should be guided in its work by using the ways of working set out in the Well-being of Future Generations Act.

The panel may also find it helpful to consider the activities common to the corporate governance of public bodies as set out in the statutory guidance on the Well-being of Future Generations (Wales) Act 201512:

- Corporate planning
- Financial planning
- Workforce planning (people)
- Procurement
- Assets
- Risk management
- Performance Management

### Focus

The scope of the Panel Performance Assessment was initially discussed at a joint meeting of Cabinet and the Senior Leadership Team in March 2023, supported by the WLGA. Following this, a working group comprised of Cabinet Members and Senior Managers with oversight of key governance functions met in April and May to consider self-assessment information. The recommendation of the working group is that the panel gives particular focus to the following areas within their assessment:



## Scope: Panel Performance Assessment 2024

1. **Leadership:** How well is the council's corporate and political structure working, and how is the capacity and capability suited to the delivery of the council's priorities?
2. **Budget Proposals / Transformation:** How well has the council managed the current financial crisis, and how well is the council preparing for the future?
3. **Partnership Working:** How well placed is the council to work effectively with partners, and maximise resources across sectors?

Appendix 1 (which is derived from Appendix A of the [WLG methodology](#)), provides a table of questions that the Panel may ask in support of the performance requirements that it is statutorily required to consider as part of its assessment. Performance requirements are defined as the extent to which a council: i) is exercising its functions effectively; ii) is using its resources economically, efficiently, and effectively; and iii) has effective governance in place for securing i) and ii). Accepting these requirements, the Working Group has suggested within the table which questions it feels may be greatest value for the panel to explore given the focus it (the Working Group) has suggested above, but also taking into account other audit work that has or will take place.

Further input to the above areas of focus and appendix 1 will be sought between May and July from the Senior Leadership Team, Cabinet, Performance Scrutiny, the Governance and Audit Committee and County Council, alongside the council's Self-Assessment of its Performance for 2023 to 2024.

### Approach

Using the above as a framework should guide the panel in understanding whether the council is governing itself effectively in order to maximise its contribution to the well-being goals.

The assessment will be a combination of desk-based research and interviews, with onsite work expected to take four days, with a presentation on the main findings and recommendations made on the final day. The panel will utilise a range of internal and

## Scope: Panel Performance Assessment 2024

external sources, ensuring a broad evidence base to inform conclusions on the extent to which the council is meeting the performance requirements and recommendations on how to improve.

In carrying out a panel performance assessment in respect of a council, a panel must consult the following about the extent to which the council is meeting the performance requirements:

- local people;
- other persons carrying on a business in the council's area;
- the staff of the council;
- and every trade union which is recognised (within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992 (c.52) by the council.

While this is the minimum required by the legislation, the panel may choose to consult or involve others as it determines relevant to its assessment of how the council is meeting the performance requirements. The panel may, for example, seek to consult other partners involved in collaborative working with the council, as well as audit, inspection or regulatory bodies.

It is for the panel to consider how it might wish to consult in order to effectively contribute to the panel assessment process, for example utilising existing engagement mechanisms, web-based surveys, questionnaires etc. These should be designed to be representative of the relevant population (e.g. local people, or staff). It is for the council to make the necessary arrangements to facilitate the consultation.

The table below provides the planned timetable for the assessment:

<b>Milestone</b>	<b>Date</b>
Scoping Finalised	July 30
Document and interviews request sent	August 9
Panel receive documents and final interview schedule	August 31
Fieldwork	September 9-13

## Scope: Panel Performance Assessment 2024

Issue draft report	September 27
LA response on accuracy	October 11
Final Report Issued for Management Response	October 25
Draft response provisionally agreed by Cabinet	November 4
Report and Management Response tabled with Governance and Audit for input	November 20
Report and Management Response approved by Cabinet	December 17
Presentation to County Council	January 2024

### The Panel

As a minimum, the panel must consist of:

- An independent panel chair – not currently serving in an official or political capacity within local government.
- A peer from the wider public, private or voluntary sectors.
- A serving local government senior officer, likely to be equivalent to chief executive or director, from outside the council to be assessed.
- A senior elected member, from outside the council to be assessed.

It is also recommended for the purposes of this assessment that the following members are included on the panel:

- To be confirmed with WLGA, but the Working Group would be eager for the panel to include someone with future / scenario planning / behavioural change expertise.
- The Working Group are also eager that the panel is representative of Denbighshire's diversity as far as is possible, and that senior officers and members on the panel have a strong understanding of local government in Wales.

## Appendix 1: Question Hierarchy

The following is taken from Appendix A of the [WLGA methodology](#) for the Panel Performance Assessment. It is not intended to be an exhaustive or prescriptive list. The extent to which these issues are explored should be proportionate to the requirements of the council as outlined in the scope, whilst observing that minimum standards of a Panel Performance Assessment, required by the Act, are met. This approach should not inhibit the professional knowledge and experience of the peer team.

The Working Group have considered the tables below and suggested which would be key questions to ask in relation to the [focus areas](#) that have been determined as important for the scope of the assessment. In determining these key questions we have also given consideration of other recently scheduled audit work (past and future) to avoid duplication, and to ensure that the output of this assessment brings its own value.

### **Performance Requirement One: The extent to which the council is exercising its functions effectively.**

**Guiding Principle:** The council is self-aware and able to demonstrate that it is delivering its functions in accordance with the local, regional, and national context. Where improvement is required, suitable interventions have been identified promptly that should achieve the desired outcomes.

#### **Panel Considerations**

<b>Leadership:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>What do the leadership consider are the key issues from a political (executive and non-executive) and officer perspective? Are views consistent?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>Does the council provide effective place leadership?</li> </ul>		

<ul style="list-style-type: none"> <li>• Is there a collective narrative of place?</li> </ul>		
<ul style="list-style-type: none"> <li>• Is the Public Services Board effective in ensuring that partners work collaboratively?</li> </ul>		
<ul style="list-style-type: none"> <li>• Does the council benefit from effective local and regional partnership arrangements?</li> </ul>	Yes	Partnership Working
<ul style="list-style-type: none"> <li>• How do the community and voluntary sector describe their experience of working with the council?</li> </ul>	Yes	Partnership Working
<ul style="list-style-type: none"> <li>• Is there a focus on systems leadership and influence – locally, regionally, and nationally?</li> </ul>		
<ul style="list-style-type: none"> <li>• Do leaders demonstrate personal knowledge and understanding of local communities? Do they show commitment to working with partners to reduce inequality and delivering services that are inclusive and accessible to a diverse community?</li> </ul>		
<ul style="list-style-type: none"> <li>• How does the council's leadership champion and direct action on climate change? How is the council working with partners and the community to reduce the impact of climate change?</li> </ul>		

<b>Corporate and Service Planning:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Does the council have a clear vision and priorities which are evidenced based and informed by the local context (place shaping), with a wider understanding of how this relates to the regional and national context? Is the plan current and realistic?</li> </ul>		
<ul style="list-style-type: none"> <li>Does the councils corporate planning process adequately meet the requirements of the WBFGA, socio-economic and equalities duties?</li> </ul>		
<ul style="list-style-type: none"> <li>What is the council's approach to climate change mitigation measures relating to its own operations? Are the local government 2030 net zero commitments in Net Zero Wales understood and owned across the council? How is the council contributing to the target of net zero by 2050 across its whole community?</li> </ul>		
<ul style="list-style-type: none"> <li>What is the approach to adaptation and building local resilience to climate change?</li> </ul>		
<ul style="list-style-type: none"> <li>To what extent have planned mitigation and adaptation actions referred to above been prioritised</li> </ul>	Yes	Leadership

and costed, and aligned with the council's financial strategy?		
<ul style="list-style-type: none"> <li>Is there an integrated organisational cross-cutting approach to tackling issues such as climate change, poverty, regeneration/local economy, wellbeing, etc.?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Is the policy framework integrated to ensure that core duties and cross-cutting priorities are aligned?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there a shared understanding and ownership of the council's vision and priorities across officer groups and councillors?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>Is there clarity over what is required to achieve the council's objectives, including due consideration for the 5 ways of working, resourcing, and governance of performance? Are these requirements evident at service planning levels (golden thread)?</li> </ul>		
<ul style="list-style-type: none"> <li>Does the council communicate effectively? How does the council use community capacity to shape and deliver priority outcomes? To what extent does the council listen, empower, co-produce, collaborate?</li> </ul>	Yes	Leadership; Partnership Working
<ul style="list-style-type: none"> <li>Are there mechanisms in place to ensure that under-represented</li> </ul>	Yes	Leadership;

groups are communicated and engaged with effectively? Do they have opportunities to be involved in decision making and the design and delivery of services?		Budget Proposals / Transformation; Partnership Working
<b>Risk &amp; Assurance:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Is there any evidence to suggest that there are concerns over the delivery of statutory duties that would have a corporate impact? If so, is the council managing these risks?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there sufficient assurance from Internal Audit, Audit Wales, and other regulators on performance against statutory duties and achievement of objectives?</li> </ul>		
<b>Performance Management:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>What is the outcome of the council's self-assessment of delivery against their functions?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation; Partnership Working
<ul style="list-style-type: none"> <li>Is data used effectively to evaluate performance, identify risks, and drive improvement?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Where there is scope to determine local service delivery standards, has the council determined expected standards, against which performance is</li> </ul>		



measured using metrics and/or benchmarking?		
<ul style="list-style-type: none"> <li>Is there a shared understanding of priorities for improvement across senior management, councillors, communities, workforce, and partners?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>What progress is the council able to evidence from its reporting to date of its own emissions, in accordance with the Public Sector Net Zero reporting guide? Are any steps being taken to record, monitor and report on progress with emissions reduction in the wider community?</li> </ul>		
<ul style="list-style-type: none"> <li>How satisfied with services are residents, including under-represented groups? How is this measured?</li> </ul>	Yes	Leadership; Partnership Working
<ul style="list-style-type: none"> <li>Does the council collect, share and publish relevant EDI data and information about its communities? How is EDI information regularly updated and used to identify priorities for the local area?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there evidence of an embedded and continuous approach to performance management, which identifies required interventions that are acted upon promptly?</li> </ul>	Yes	Budget Proposals / Transformation

**Performance Requirement Two: The extent to which the council is using its resources economically, efficiently, and effectively.**

**Guiding Principle:** Resources are effectively aligned to assist the council in delivering its objectives and statutory functions and the council is able to demonstrate value for money is being achieved.

**Panel Considerations**

<b>Corporate and Service Planning:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>• Are corporate objectives and key statutory duties embedded within service plans?</li> </ul>		
<ul style="list-style-type: none"> <li>• Do service plans include an evaluation of service performance (including audit and complaints/compliments) to identify areas of improvement are these aligned with corporate improvement objectives?</li> </ul>		
<ul style="list-style-type: none"> <li>• Is there a clear commitment to prevention, with suitable resource deployed to preventing or resolving issues (root cause) over treating and managing issues? Has consideration been given to collaboration with other services/partners to provide an integrated solution?</li> </ul>	Yes	Budget Proposals / Transformation; Partnership working.
<ul style="list-style-type: none"> <li>• Is climate thinking integrated into medium and longer-term planning and are planned actions on climate change mitigation and adaptation</li> </ul>		

sufficiently resourced? Are resources focused on the activities which will have the most significant impact?		
<ul style="list-style-type: none"> <li>Does the council regularly consider the most appropriate delivery options for services (e.g. outsourcing, co-sourcing, commercial arms-length company, community transfer, etc.)?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation; Partnership.
<ul style="list-style-type: none"> <li>Is failure demand identified and treated?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Has capacity to deliver objectives been quantified is this evident at service planning levels?</li> </ul>		
<b>Digital &amp; Data</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Does the council use digital tools and data to facilitate transformation and efficiency savings?</li> </ul>	Yes	Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Does the council have digital and data strategies that support corporate objectives and enable early identification and adapt to changing user needs?</li> </ul>		
<ul style="list-style-type: none"> <li>Does the council design its digital services around service user needs, and identify suitable metrics to continuously drive improvement?</li> </ul>		

<b>Financial Planning:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Is the corporate planning cycle aligned to the statutory budget planning cycle and has the council allocated funding according to priorities and need?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there a medium-term financial plan/strategy which demonstrates how the council will sustain service delivery and manage future budget, demographic, demand, inflationary (workforce and other, and legislative pressures)?</li> </ul>	Yes	Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Is there a shared understanding and ownership of the scale of the current and future financial challenges?</li> </ul>		
<ul style="list-style-type: none"> <li>Are there sufficient reserves to provide assurance on management of risk and sustainability?</li> </ul>		
<ul style="list-style-type: none"> <li>Is the council compliant with the principles Cipfa Financial Management Code, if there are areas for improvement is there evidence that action is being taken? (Refer to councils own self-assessment, internal audit review).</li> </ul>		
<ul style="list-style-type: none"> <li>Do councils make good use of the powers available to them to recover costs/generate funding? E.g. full cost recovery, commercial strategies,</li> </ul>		

community asset transfer, grants, etc.		
<ul style="list-style-type: none"> <li>How is the council measuring value for money? Is there a clear understanding of unit cost and are trends in over/underspends monitored within the context of VFM?</li> </ul>	Yes	Budget Proposals / Transformation
<b>Workforce:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Does the council's organisation design support best use of the workforce?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Are capacity and skills aligned to priorities?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Is the council proactive in managing recruitment pressures and skills gaps? (considerations such as employer brand, recruitment accessibility, apprenticeship and graduate routes, etc)</li> </ul>		
<ul style="list-style-type: none"> <li>Are staff retention issues highlighted and further explored to look at root cause and potential mitigation?</li> </ul>		
<ul style="list-style-type: none"> <li>Do workforce plans take account of current and future skills needs and gaps?</li> </ul>		
<ul style="list-style-type: none"> <li>To what extent do workforce profiles represent the community?</li> </ul>		
<ul style="list-style-type: none"> <li>Has the council embedded equalities and anti-racism practices into their HR policies and practices and does it</li> </ul>		

regularly review the effectiveness of these arrangements in line with the diversity and inclusivity of the workforce?		
<ul style="list-style-type: none"> <li>Do individuals understand their contribution to the corporate objectives?</li> </ul>		
<b>Procurement:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Has the council reviewed its supply chains and procurement strategy in the context of the WBFGA to support the economic, social, environmental and cultural wellbeing for current and future generations?</li> </ul>		
<ul style="list-style-type: none"> <li>Does the council adopt a category management approach to procurement?</li> </ul>		
<ul style="list-style-type: none"> <li>Are contracts evaluated and awarded based on the interpretation of Welsh Governments Wales Procurement Policy Statement?</li> </ul>		
<ul style="list-style-type: none"> <li>Does the councils procurement strategy maximise the councils spending capacity for community benefit and to support low carbon economic growth? Is there awareness of the WLGA procurement toolkit, which supports councils with embedding decarbonisation and sustainability into procurement at all levels.</li> </ul>		

<ul style="list-style-type: none"> <li>Does the council routinely publish and promote local service/goods provision gaps to support foundational economy?</li> </ul>		
<ul style="list-style-type: none"> <li>Are there suitable evaluation mechanisms in place to measure impact and continuously refine approaches?</li> </ul>		
<b>Risk &amp; Assurance:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Is risk management embedded in the council? Does risk awareness and management inform decision-making?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there evidence of integrated identification and responding to corporate risks?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there a shared understanding of the most significant corporate risks (threats and opportunities)?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there a collective view of the councils risk appetite that is communicated and understood?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there evidence of a robust assurance framework, including data/reporting from key support functions such as finance, risk management, business continuity, HR, asset management, procurement, climate change, IT, health and safety, etc.?</li> </ul>		

<ul style="list-style-type: none"> <li>Is innovation encouraged and supported within the context of a mature approach to risk management?</li> </ul>		
<b>Assets:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Is there a strategic asset management policy, strategy and plan, which is aligned to corporate objectives and priorities, corporately owned and led, which identifies the objectives and actions that are required of many different services across the council?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Is the operation and management of the councils property portfolio known and regularly reviewed through quality data on inventory, condition surveys, regulatory compliance, voids, joint ventures, community transfers, etc.?</li> </ul>		
<ul style="list-style-type: none"> <li>Are assets being managed to support other agenda such as climate change, housing shortages (health and wellbeing) financial resilience, place shaping, social value and regeneration?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation; Partnership Working
<ul style="list-style-type: none"> <li>Does the council operate a corporate landlord model, and does it deliver efficiencies and support the delivery of corporate outcomes?</li> </ul>		



<ul style="list-style-type: none"> <li>Does the council have sufficient resources to maintain and manage the property portfolio to the expected levels? If not, is there a plan to increase resource, outsource or rationalise the portfolio to a manageable level?</li> </ul>	Yes	Budget Proposals / Transformation;
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**Performance Requirement Three: The extent to which the council has effective governance in place for securing performance requirements one and two.**

**Guiding Principle:** There are clear and robust governance arrangements, which encourages an open and transparent culture that welcomes scrutiny and constructive challenge.

**Panel Considerations**

<b>Evaluation</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Does the Annual Governance Statement cover the key issues – and is it reflective / self-critical? When and how are the governance essentials reviewed? e.g., Constitution, Scheme of Delegation, etc.</li> </ul>		
<ul style="list-style-type: none"> <li>Is there an effective Internal Audit function (Public Sector Internal Audit Standards self-assessment and external assessment)?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there an effective Governance &amp; Audit committee?</li> </ul>		

<ul style="list-style-type: none"> <li>Is scrutiny welcomed and supported – both formal O&amp;S (if applicable) and scrutiny more generally? Do all members have the opportunity to inform and influence?</li> </ul>		
<ul style="list-style-type: none"> <li>Is there evidence that the governance arrangements of the council provide sufficient assurance and constructive challenge on key priorities and performance challenges, to enable early intervention where necessary?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>Does scrutiny add value through the provision of a broader perspective to influence policy, monitor and challenge performance, and review decisions to assess effectiveness on delivering intended outcomes?</li> </ul>		
<ul style="list-style-type: none"> <li>Do statutory officers have sufficient authority and support to undertake their duties? Do statutory officers work together and feel listened to?</li> </ul>		
<b>Leadership</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Is the council well led by councillors and officers?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>Is there an effective top-team?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>Are the roles of members and officers clear? Are there good</li> </ul>		

officer-member and member-member relationships?		
<ul style="list-style-type: none"> <li>What are the key governance issues from a political and officer perspective? E.g., clarity, transparency, speed of decision making, accountability. To what extent are they structural or cultural / behavioural?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>Are councillors and officers supported in their leadership roles – including learning and development?</li> </ul>		
<ul style="list-style-type: none"> <li>Do political group leaders take steps to promote and maintain high standards of conduct of their members?</li> </ul>		
<ul style="list-style-type: none"> <li>How do political and managerial leaders at all levels demonstrate leadership and commitment to reducing inequality and challenging discrimination within the councils?</li> </ul>		
<b>Organisational culture:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Is there a positive organisational culture – e.g. respect, transparency, co-operation, challenge, and a commitment to continuous improvement– and how is this reflected in behaviours and practice?</li> </ul>	Yes	Leadership

<ul style="list-style-type: none"> <li>• What do protected groups of staff say about the culture of the organisation?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>• Are there whistleblowing procedures in place? Do staff have confidence in this procedure?</li> </ul>		
<ul style="list-style-type: none"> <li>• Are staff engaged with and listened to? Is there strong internal communications?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>• Are there staff led networks or other safe spaces for staff from protected groups to discuss equality issues? Do staff networks feel able to influence the organisation?</li> </ul>	Yes	Leadership
<ul style="list-style-type: none"> <li>• How is overall organisational health? What is the direction of travel of key indicators? e.g., staff satisfaction / morale, sickness absence, senior management stability</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>• Are there effective governance structures and processes to oversee and monitor the delivery of equality objectives and strategies?</li> </ul>		
<ul style="list-style-type: none"> <li>• Are managers trained and equipped to manage staff fairly and deal with any Equality, Diversity and Inclusion related issues?</li> </ul>		
<ul style="list-style-type: none"> <li>• What known equality gaps exist within the organisation (e.g. pay</li> </ul>		

gaps) and to what extent are mitigation plans in place?		
<b>Financial Governance:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>• Are there effective budget monitoring arrangements?</li> </ul>		
<ul style="list-style-type: none"> <li>• Are there sufficient arrangements in place to oversee capital and treasury management arrangements?</li> </ul>		
<ul style="list-style-type: none"> <li>• Are financial plans backed by business cases and delivery plans which identify the steps needed to achieve the desired outcomes?</li> </ul>		
<ul style="list-style-type: none"> <li>• Are the arrangements for managing and monitoring delivery sufficient?</li> </ul>		
<ul style="list-style-type: none"> <li>• Does the organisation act to rectify matters when actuals diverge from budgets?</li> </ul>	Yes	Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>• Where there are commercial activities, is there sufficient understanding of the financial risks and evidence of effective governance and scrutiny? Are risks managed within the risk appetite?</li> </ul>		
<ul style="list-style-type: none"> <li>• Does the council work positively with its Governance and Audit Committee and its internal and external auditors to ensure effective financial controls are in</li> </ul>		

place and to address issues raised?		
<b>Capacity to Improve:</b>	<b>Key Question for our locally selected Focus Themes?</b>	<b>For which locally selected Focus Theme?</b>
<ul style="list-style-type: none"> <li>Is there evidence of successful transformational change? Does the councils have a current transformation plan aligned to corporate and financial strategies?</li> </ul>	Yes	Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>Does the council's approach to self-assessment drive interventions and continuous improvement?</li> </ul>		
<ul style="list-style-type: none"> <li>How does the council adapt and learn? Is the council agile and able to pivot? Is innovation encouraged and supported?</li> </ul>	Yes	Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>What will the council look like in the future?</li> </ul>	Yes	Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>How is change and transformation led and managed?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation
<ul style="list-style-type: none"> <li>What are the key areas for development / capacity for improvement challenges?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation; Partnership Working
<ul style="list-style-type: none"> <li>Are plans realistic (sufficient resource, achievable, timely, etc)?</li> </ul>	Yes	Leadership; Budget Proposals / Transformation

## Appendix 2: Sample Document Request

The following list of documents may assist Panel members in the development of their understanding of the council. It is not intended that every peer reads everything, but that panel members select from the list below, those documents which are most relevant to their role within their team / the aspect of performance that they are focusing on. The documents may also provide evidence to substantiate or otherwise issues that emerge from interviews or focus groups.

- Corporate plan (current and previous)
- Annual statutory reports produced by the council for last three years, including Self-Assessment Report, Wellbeing Report (if separate to Self-Assessment Report), Annual Governance Statement (if separate to Self-Assessment Report), Social Services Annual Report
- External inspection and regulation reports (for last three years)
- Medium Term Financial Plan (current)
- Procurement strategy
- Commissioning strategy
- Workforce strategy
- Digital strategy
- IT strategy
- Asset Management Plan
- Commercialisation strategy
- Transformation plan
- Learning and Development Strategy
- Cabinet forward work plan
- Scrutiny forward work plan
- Scrutiny Annual Report (and any scrutiny self-evaluations undertaken recently)
- Governance & Audit Committee Annual Report and any self-assessment evaluations recently undertaken
- Public Participation and Engagement Strategy
- Strategic Equality Plan
- Any S54 Reports prepared by the Chief Executive
- Staff engagement and wellbeing plans and surveys
- Performance Dashboard/Reporting (councils' own KPIs)

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- Citizen surveys/service user satisfaction surveys
- Customer Compliments/Complaints Reports
- Standards Committee Annual Report
- The Constitution (including Codes of Conduct, Overview and Scrutiny Structure and Terms of reference and Financial Regulations)
- Target Operating Model
- Performance Management Framework
- Risk Management Strategy & Corporate Risk Registers
- Data Management Strategy
- Head of Internal Audit Annual Report and Opinion
- Net Zero and/or Climate Change Strategy



## Appendix 3: Sample Interview Schedule

The following list is neither prescriptive nor exhaustive (other than the expectation of statutory consultee's), but a suggestion of individuals and groups the panel may wish to meet during the assessment. For some it may be more efficient to hold remote sessions / phone calls (e.g., interviews with regulators and partners):

- Leader
- Chief Executive
- All Cabinet Members
- All members of Senior Leadership Team
- Chairs of Scrutiny Committees
- Chair of Governance and Audit Committee
- Chair of Democratic Services
- Chair of Standards Committee
- Group Leaders
- Councillor focus group/s
- Heads of Service Focus Group/s
- Staff focus groups
- Union representatives
- Stakeholder focus groups
- Public Service Board focus group<sup>8</sup>
- Regional Partnership Board focus group
- Director of Resources
- Section 151 Officer
- Monitoring Officer
- Head of Audit
- Head of Procurement
- Head of Human Resources
- Head of Property

Statutory members of each PSB are:

- Local authority
- Local health board

- Fire and rescue authority
- Natural Resources Wales

In addition, the following are invited to participate:

- Welsh ministers
- Chief constables
- Police and crime commissioner
- Relevant probation services
- At least one body representing voluntary organisations
- Head of Democratic Services
- A leader and/or chief executive from a neighbouring authority
- Partner organisation Chief Executives (e.g., Health Board, neighbouring councils)
- Regulators (e.g. Estyn, Care Inspectorate Wales, Audit Wales) – it should be noted that no information will be shared with the panel that hasn't already been reported to the council.
- Business Leaders/Chair of Chamber
- Representatives from Town & Community Councils

The panel may use a combination of focus groups and web-based surveys/questionnaires to fulfil the statutory consultation requirements. The council's self-assessment consultation process will be considered by the panel when determining their approach.

## **Appendix 4: Sample Observation Schedule**

In the week of September 9-13, the following meetings are scheduled to take place:

- Corporate Executive Team – Monday 9, 2024
- County Council – Tuesday 10,2024
- Licensing Committee – Wednesday 11, 2024
- Partnerships Scrutiny Committee – Thursday 12, 2024
- Standards Committee – Friday 13, 2024

Members of the Panel are, however, welcome to observe any committee meetings scheduled outside of the planned week for the onsite fieldwork. Public meetings are also recorded and available to view online.

Mae tudalen hwn yn fwriadol wag

<b>Adroddiad i'r</b>	Pwyllgor Llywodraethu ac Archwilio
<b>Dyddiad y cyfarfod</b>	12 Mehefin 2024
<b>Aelod Arweiniol / Swyddog</b>	Y Cyngorydd Gwyneth Ellis / Bob Chowdhury – Prif Archwilydd Mewnol
<b>Awdur yr adroddiad</b>	Bob Chowdhury, Prif Archwilydd Mewnol
<b>Teitl</b>	Adroddiad Blynyddol Archwilio Mewnol 2023-24

## 1. Am beth mae'r adroddiad yn sôn?

1.1. Mae'r adroddiad hwn yn cyflwyno Adroddiad Blynyddol Archwilio Mewnol 2023-24 i'r Pwyllgor, sy'n darparu barn gyffredinol y Prif Archwilydd Mewnol ar ddigonolrwydd ac effeithiolrwydd fframwaith llywodraethu, risg a rheolaeth y Cyngor yn ystod y flwyddyn sy'n llywio'r 'datganiad llywodraethu blynyddol'.

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

- 2.1. Mae Safonau Archwilio Mewnol y Sector Cyhoeddus (PSIAS) yn ei gwneud yn ofynnol i'r 'prif weithredwr archwilio' ddarparu barn archwilio mewnol blynyddol ac adroddiad y gall y sefydliad ei ddefnyddio i lywio ei ddatganiad llywodraethu blynyddol. Dan gylch gorchwyl y Pwyllgor hwn, mae'n ofynnol iddo ystyried adroddiad blynyddol yr archwilwyr mewnol.
- 2.2. Mae Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 yn ei gwneud yn ofynnol bod adolygiad o drefniadau llywodraethu yn cael eu hadrodd o fewn yr awdurdod, yn achos y Cyngor, y Pwyllgor Llywodraethu ac Archwilio, ac yn allanol gyda chyfrifon a gyhoeddir gan yr awdurdod. Mae'r Datganiad Llywodraethu Blynyddol yn adolygiad blynyddol o systemau rheolaeth fewnol ac yn casglu sicrwydd o amryw o ffynonellau i'w gefnogi. Mae Archwilydd Mewnol yn gyfrannwr allweddol, a dylai'r Prif Archwilydd Mewnol ddarparu adroddiad blynyddol ysgrifenedig i'r rhai â chyfrifoldeb dros lywodraethu i gefnogi'r Datganiad Llywodraethu Blynyddol.

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

3.1. Bod y Pwyllgor yn ystyried ac yn gwneud sylwadau ynglŷn ag adroddiad blynyddol a barn gyffredinol y Prif Archwilydd Mewnol.

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

4.1. Mae Strategaeth Archwilio Mewnol 2024-25 yn cael ei gyflwyno i'r Pwyllgor Llywodraethu ac Archwilio ei gymeradwyo ar 12 Mehefin 2024. Mae Atodiad 2 yn manylu ar sefyllfa'r archwiliadau yn Strategaeth Archwilio 2024/25 a'r rheiny sydd wedi'u dwyn ymlaen o 2023/24. Mae gan Archwilio Mewnol gynllun hyblyg er mwyn adolygu'r meysydd sy'n peri'r risgiau mwyaf yn gyntaf. Rhoddir gwybod i'r Pwyllgor Llywodraethu ac Archwilio am unrhyw newid yn ystod y flwyddyn fel rhan o'r Adroddiad Diweddarau Archwilio Mewnol.

4.2. Eleni mae'n rhaid i'r farn flynyddol ystyried nifer o ffactorau allweddol: Mae'r Prif Archwilydd Mewnol wedi ail-werthuso pa fylchau sgiliau a grëwyd pan gollwyd dau archwilydd mewnol profiadol ym mis Rhagfyr 2022 a mis Ionawr 2023. Mae hyn yn golygu bod archwilio mewnol wedi bod yn profi'r farchnad yn ystod y 15 mis diwethaf ac wedi methu â phenodi neb â phrofiad mewn archwilio mewnol / allanol. Ar ôl nifer o drafodaethau â'r adran Adnoddau Dynol, penderfynodd y Prif Archwilydd Mewnol benodi tri Uwch Archwilydd Llwybr Gyrfa.

4.3. Mae'r tri Uwch Archwilydd Llwybr Gyrfa newydd wedi bod yn eu swyddi ers rhwng 10 a 15 mis ac maent yn gwneud cynnydd da. Mae dau wedi dechrau astudio ar gyfer eu cymhwyster â'r Gymdeithas Technegwyr Cyfrifeg ac mae'r trydydd ar fin dechrau ei astudiaethau proffesiynol gyda'r Sefydliad Archwilwyr Mewnol yn yr hydref. Dros y ddwy flynedd nesaf, bydd y penodiadau newydd hyn yn dechrau ymdrin â'r bwlch mewn sgiliau.

4.4. Yn ystod y 12 mis diwethaf, cafwyd saith ymchwiliad arbennig, sy'n ddigynsail, ac sydd wedi rhoi cryn bwysau ar y tîm newydd. Hyd yn oed gyda thîm profiadol byddai cymaint â hyn o ymchwiliadau arbennig wedi bod yn her, ond gyda thîm newydd, mae wedi golygu bod yr adolygiadau wedi cymryd mwy o amser, ond mae wedi bod yn brofiad da.

- 4.5. Ni chyflawnwyd Cynllun Archwilio Mewnol 2023/24 oherwydd ein bod yn hyfforddi tîm newydd a'r nifer fawr o ymchwiliadau arbennig. Felly, mae wedi golygu bod y Prif Archwilydd Mewnol wedi adolygu'r cynllun drwy gydol y flwyddyn ac wedi ail ganolbwyntio'r cynllun ar feysydd sydd angen eu blaenoriaethu gan y Cyngor ac y gellir eu cyflawni gyda'r adnoddau sydd ar gael gan Archwilio Mewnol.
- 4.6. Mae fy marn yn bennaf yn seiliedig ar gwblhau'r cynllun mewnol sy'n seiliedig ar risg, gweler Atodiad 2 ar gyfer rhestr o ganlyniadau archwilio a diffiniadau o'r sgôr sicrwydd. Ni chafodd unrhyw archwiliad yn ystod y flwyddyn sgôr sicrwydd 'Isel', gyda'r lleill yn derbyn sgôr sicrwydd 'Uchel' neu 'Canolig'. Pan nodir materion arwyddocaol, ar y cyfan mae'r rhain wedi cael sylw priodol, sy'n cadarnhau bod rheolwyr yn ymateb i'n gwaith.
- 4.7. Mae Archwilio Mewnol wedi cwblhau un darn o waith ymgynghorol yn ystod y flwyddyn, ond mae trafodaethau yn ystod pedwerydd chwarter 2023/24 wedi nodi bod Penaethiaid Gwasanaeth yn gofyn am fwy o adolygiadau ymgynghorol ar gyfer blwyddyn ariannol 2024/25. Mae hyn yn arwydd cadarnhaol sy'n dangos bod rheolwyr yn fodlon ymgysylltu ag Archwilio Mewnol i sefydlu amgylcheddau risg a rheoli da.
- 4.8. Mae ein gwaith wedi amlygu rhai gwendidau wrth reoli risg a/neu reolaethau a all olygu ein bod ni'n methu â chyflawni amcanion. Mae angen gwelliannau i fynd i'r afael â meysydd o'r fath er mwyn i'r fframwaith llywodraethu, rheoli risg a rheolaeth fod yn ddigonol.
- 4.9. Mae barn Archwilio Mewnol ynghlwm yn Atodiad 1 ac yn dod i'r casgliad y gellir rhoi sicrwydd rhesymol ar ddigonolrwydd ac effeithiolrwydd fframwaith llywodraethu a rheoli risg y Cyngor.

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

- 5.1. Rôl Archwilio Mewnol yw darparu sicrwydd o ran digonolrwydd ac effeithlonrwydd fframwaith llywodraethu'r Cyngor, rheoli risg a rheolaeth fewnol. Mae pob un o'r meysydd hyn yn helpu i sicrhau bod y cyngor yn gallu darparu ei holl flaenoriaethau corfforaethol fel y nodwyd yn ei gynllun corfforaethol.

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

6.1. Nid oes unrhyw gostau ychwanegol yn gysylltiedig â'r adroddiad hwn. Mae'r camau i sicrhau cydymffurfiaeth â deddfwriaethau perthnasol a pholisïau'r Cyngor yn cael eu cymryd o fewn y cyllidebau presennol.

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

7.1. Amherthnasol – nid oes angen gwneud penderfyniad mewn perthynas â'r adroddiad hwn.

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

8.1. Cynhaliwyd ymgynghoriad â Thîm y Prif Weithredwr, y Cabinet, Penaethiaid Gwasanaeth ac Archwilio Cymru wrth ddrafftio'r Strategaeth Archwilio Mewnol.

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

9.1. Amherthnasol – nid oes angen gwneud penderfyniad mewn perthynas â'r adroddiad hwn.

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

10.1. Gall system rheolaeth fewnol annigonol ac aneffeithlon gael effaith andwyol ar brosesau rheoli risg y Cyngor a llywodraethu corfforaethol ehangach, ac felly, ansawdd y gwasanaeth a ddarperir.

10.2. Mae Safonau Archwilio Mewnol y Sector Cyhoeddus yn ei gwneud yn ofynnol i Archwilio Mewnol werthuso effeithiolrwydd rheoli risg a chyfrannu tuag at wella prosesau rheoli risg. Lle mae risgiau'n cael eu nodi fel rhan o'r broses Archwilio Mewnol, cytunir ar gynlluniau gweithredu a chaiff y rhain eu monitro er mwyn lliniaru'r risgiau hyn.

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

11.1. Amherthnasol – nid oes angen gwneud penderfyniad mewn perthynas â'r adroddiad hwn.



# **Internal Audit Annual Report 2023-24**

# Internal Audit Annual Report 2023/24

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# Internal Audit Annual Report 2023/24

## 1. Introduction and background

- 1.1 This report outlines the internal audit work that Internal Audit has been carried out for the financial year 1 April 2023 to 31 March 2024.
- 1.2 The Accounts and Audit (Wales) Regulations 2014 require the review of governance arrangements to be reported within the authority, in the Council's case the Governance & Audit Committee, and externally with the published accounts of the authority. The Annual Governance Statement (AGS) is an annual review of the systems of internal control and gathers assurance from various sources to support it. Internal Audit is a key contributor and the Chief Internal Auditor (CIA) should provide a written annual report to those charged with governance to support the AGS.
- 1.3 The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive', in the Council's case the Chief Internal Auditor (CIA), to deliver an annual internal audit opinion and report that the organisation can use to inform its Annual Governance Statement.
- 1.4 This is achieved through a risk-based plan of work, agreed with management and the Governance & Audit Committee. The opinion does not imply that Internal Audit has reviewed all risks relating to the Council.

## 2. Internal Audit Opinion 2023-24

- 2.1 The CIA has based his 2023-24 opinion on the following:
  1. The scope and outcome of Internal Audit's work during the year,
  2. Any follow up action taken in respect of audits from previous periods,
  3. Internal Audit report opinions and assurance ratings,
  4. The issues and risks that Internal Audit has raised during the year,
  5. The effectiveness of management's response to the issues and risks that Internal Audit has raised,
  6. Risks and issues identified from the work completed around special

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investigations,

7. Assurances received from external regulators and other sources,
8. The outcome of the Council's review of its Corporate Governance framework and governance arrangements 2023-24.

2.2 This year's annual opinion needs to consider a number of key factors:

- The Chief Internal Auditor has re-evaluating what skill gaps have been created after losing two experienced internal auditors in December 2022 and January 2023. Initially adverts were placed for experience auditors wishing to progress into Senior positions, but no applications were received. After numerous discussions with Human Resources (HR), the Chief Internal Auditor decided to go down the route of appointing three Career Pathway – Senior Auditors.
- The three new Career Pathway – Senior Auditors have been in post for between 10 and 15 months and are making good progress. Two have started studying for their Association of Accounting Technician qualification and the third is about to start their professional studies with the Institute of Internal Auditors in the autumn. Over the next couple years these new appointments will address the skill gap.
- The last 12 months has seen an unprecedented seven special investigations which has placed a considerable strain on the new team. With an experienced team this number of special investigations would have been a challenge, but with a new team it has meant the reviews have taken longer, but it has been a good learning curve.

2.3 This has taken time and has meant the delivery of the Internal Audit Plan for 2023-24, has been disrupted and prompting a refocusing of the plan on areas of greatest priority to the council which can be delivered within the resources available to Internal Audit.

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- 2.3 My opinion is largely based on the completion of the risk based internal plan, see Appendix 2 for a list of audit results and assurance ratings definitions. No audit during the year received 'Low' or 'No' assurance, the others being awarded 'High' or 'Medium' Assurance ratings. Where significant issues have been identified, overall, these have been appropriately addressed, which confirms that management is responsive to our work.
- 2.5 Internal Audit has completed one item of advisory work during the year which demonstrates that management is willing to engage with Internal Audit to establish good risk and control environments. Although an assurance rating is not given for this work, the outcome is used to inform our overall opinion on the adequacy of governance, risk management and control arrangements.
- 2.6 Our work has highlighted some areas of weakness in management of risks and/or controls which may put achievement of objectives at risk. Improvements are required to address such areas so that the framework of governance, risk management and control is adequate.
- 2.7 For the purpose of this Annual Report, sufficient audit work was carried out, including the assignments that have been concluded but not yet finalised, which has enabled me to form the Annual Internal Audit Opinion for 2023/24. In reaching my opinion, I have considered the balance of the results of our audit work against this environment and concluded that the major risk issues are not significant in aggregate to the system of internal control. When considering the balance of audit work carried out in 2023/24 and the assurance ratings given, regard is also placed on the response from senior management. Internal Audit has not reviewed all risks and assurances relating to Denbighshire County Council and, therefore, I cannot provide absolute assurance on the internal control environment.
- 2.8 The Chief Internal Auditor's opinion is that the council's governance, risk management and internal control arrangements in the areas audited continue to

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operate satisfactorily. While the scope of assurance work was reduced due to the staff issues mentioned above and seven investigations, reasonable assurance can be given that there have been no major weaknesses noted in relation to the internal control systems operating within the Council.

## 3. Summary of audit work 2023-24

- 3.1 The Internal Audit Strategy is produced to concentrate on key risks facing the Council. The Internal Audit Strategy 2023-24 was agreed with the Governance and Audit Committee on the 14 June 2023, and it has been updated throughout the year to ensure that Internal Audit focuses its resources in areas of greatest priority and risk at the time and provides assurance in the areas where it is most needed. Progress and changes are reported to the Governance & Audit Committee as part of the Internal Audit Update Report.
- 3.2 The Schedule in Appendix 1 contains a list of all audits agreed in the Audit Strategy 2023/24 and the final outcome for the financial year. The table below shows a summary of the audit opinions provided during the last five years, categorised as follows:

Assurance Rating	2019-20	2020-21	2021-22	2022-23	2023-24
High Assurance ●	12	5	8	20	19
Medium Assurance ●	9	10	14	9	5
Low Assurance ●	7	1	2	0	0
No Assurance ●	0	0	0	0	0
Advisory ●	4	6	2	3	1
	32	22	26	32	24

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- 3.3 The assurance opinions were either 'high' or 'medium' this year (100%).
- 3.4 We had no low or no assurance reviews this year, but the process in place for dealing with a low or no assurance review is to put the review on the next Governance and Audit Committee agenda and ask a representative from the service to attend and to confirm that the agreed improvements will be implemented and responding to any challenge from members.
- 3.5 Projects which are at draft stage but are yet to be finalised are listed in Appendix 1.
- 3.6 Additionally, 17 audits from the Audit Strategy 2023-24 financial year were either cancelled or deferred to 2024-25 (shown in Appendix 1). This was due to the reduced capacity of the Internal Audit team during the year, but also the focus of internal audit activity on seven investigations.
- 3.7 As in previous years, there were no reports with 'No Assurance' rating issued during the year.
- 3.8 The Internal Audit Opinion considers the number of no and low assurance reports, particularly the issues raised and the overall impact on the control environment. Where no or low assurance review have been followed up during the year, consideration is given to the management response and progress made with implementing the agreed action plan.
- 3.9 The last year 12 months has seen internal audit working within the Council's New Agile Working Policy. The Agile approach links to the council's vision to address the climate emergency, placing emphasis on the importance of sustainability and the health and wellbeing of both employees and the community. The benefits of improved work life balance, employee



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engagement and reduced travel make a direct contribution to this strategic priority.

## 4. Counter Fraud summary

4.1 Counter-fraud arrangements are vital to the Council with the aim of protecting public funds and accountability. The responsibility for managing the risk of fraud lies with management; however, Internal Audit is involved in evaluating the risk of fraud and the manner in which it is managed by the council.

## 5. National Fraud Initiative (NFI)

5.1 Audit Wales facilitates a national data matching exercise (National Fraud Initiative – NFI) every two years. Work on the 2022/23 exercise is about to be completed in June and a report will be produced and reported to the Governance and Audit Committee in September 2024. The table below summarises the main results achieved in recent exercises; the 2022/23 exercise is still ongoing:

NFI Results	2020/21	2021/22	2022/23
Housing Benefit	£12,830	£21,040	£3,660
VAT	-	-	-
Council Tax Single Persons Discount	£18,307	£5,622	-
Council Tax rising 18s	£9,913	£7,326	-
Council Tax Reduction Scheme	£74,289	£59,010	£52,081
<b>Total</b>	<b>£115,339</b>	<b>£92,998</b>	<b>£55,741</b>

5.2 Over recent years the number of Housing Benefit (HB) matches have reduced significantly due to the roll out of Universal Credit and the number of Council Tax Reduction (CTR) has remained constant during the last 12 months.

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## 6. Irregularities

6.1 During the 2023/24 financial year, Internal Audit has been informed of seven allegations of fraud. Internal Audit has carried out investigations into each of the allegations and has made appropriate recommendations. Three of the investigations have been completed and the remain four are currently at draft stage and will hopefully be completed by the end of the summer.

Outcome of Investigations	2023/24
Dismissal / contract terminations	0
Resignations accepted after investigation	1
Written warnings issued	0
No further action	0
Investigations pending outcomes	0
Prosecutions	0

## 7. Proactive exercises

7.1 On an annual basis the Internal Audit team has undertaken proactive exercises which are included in the Internal Audit Strategy. The work will normally focus around reviewing direct payments, housing tenancy fraud and reviewing all the Council's financial systems and controls to prevent and detect fraud. Further assurance around fraud is provided by completion of the bi-annual National Fraud Initiative (NFI) exercise which identifies potential fraudulent case and appropriate recover if required.

7.2 As part the Chief Internal Auditors role, I attend the North and Mid Wales Audit Partnership (M&NWAP) and the Welsh Chief Auditors Group (WCAG) and on both agendas, there is a standard item around fraud and corruption. These meetings ensure any fraud issues are shared and discussed.

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7.3 The North Wales Counter Fraud Group of Audit Leads or a person nominated, meet twice a year to provide strategic oversight of the Council's counter-fraud activities across all departments. The role of the group is to:

- Ensure the development and implementation of appropriate counter-fraud strategies across all business areas proportionate to risk;
- To ensure effective co-ordination, liaison and communication of counter-fraud activity;
- To monitor the effectiveness of counter-fraud strategies through the development of appropriate performance indicators and reporting mechanisms;
- To provide guidance and assistance to relevant Heads of Service, senior management and staff on issues relating to fraud;
- To discuss incidences of internal fraud to ensure controls are in place; and
- To discuss and review methods of reducing fraud within Councils.

## 8. Other counter fraud activity

8.1 The Council has a current Strategy for the Prevention and Detection of Fraud, Corruption & Bribery which aligns with the Fighting Fraud and Corruption Locally Strategy for Local Government. A Fraud Response Plan has been updated and was approved at the Governance and Audit Committee in July 2021.

8.2 During the last twelve months the M&NWAP has been considering a number of options available for delivering Fraud and Corruption training across North Wales. Although we have not agreed a training provider yet, the group have identified a provider who can support and provide a tailored on-line learning module that can be rolled out to all staff.

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## 9. Added value

- 9.1 In addition to providing risk-rated assurance reports, Internal Audit has strived to add value wherever possible i.e. going beyond the standard expected and providing something “more” without any added costs.
- 9.2 Discussions with Heads of Service in January /February has identified services are actually seeing the value of performance reviews and therefore, the number of performance reviews will increase in the financial year 2024/25 to support service needs as the Council moves into a more challenging environment.

## 10. Corporate Governance Work

- 10.1 Internal Audit is a lead participant in the Corporate Governance Work to review governance arrangements and update the Corporate Governance Framework and the Annual Governance Statement.

## 11. Collaborative Working

- 11.1 The M&NWAP meetings attended by Chief Audit Executives from all North Wales councils and Betsi Cadwaladr Health Board facilitates collaboration, sharing ideas and improving efficiency and effectiveness of our services. The Chief Internal Auditor also attends the Welsh Chief Auditors Group (WCAG) that coordinates a peer review of conformance against the Public Sector Internal Audit Standards.

## 12. Assurance Advisory Support

- 12.1 Internal Audit has provided advisory support on a number of Boards, projects and other requests, including:
1. Service Performance Challenge
  2. Information Governance Group

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## 3. Climate Change Champion

12.2 Summary reports and presentations are provided to Schools to highlight improvement areas identified during thematic reviews which helps them to identify potential areas of risk or opportunities. Also, we assist the Governing Body to better understand the need for appropriate oversight; and feedback to the Council with the level of support and guidance required for schools where concerns have been identified.

## 13. Agile Auditing

13.1 Since the end of the pandemic, the Council has looked at new ways of work and in May 2023 an agile Working Policy was approved by Cabinet. The policy defines agile working as an employee working flexibly from different locations, at different times and using mobile devices. This new way of working has meant that Internal Audit have been able to revisit agile auditing.

13.2 It is difficult to apply agile auditing with a small team, but we have looked at adopting the main principles around touching base on a daily basis with the Principal Auditor to ensure the team remain focused on the task and all resources are used efficiently and effectively. The team have considered the approach on a few audits during the second half of the year and have had positive feedback from the senior managers working with us on these reviews. With increased collaboration and a joint commitment with the service under review, it is possible to complete audits faster and more efficiently.

## 14. Data Analysis

14.1 We continue to apply Computer Assisted Auditing Techniques to analyse data as part of our auditing wherever possible. This allows us the opportunity to test whole populations of data, or where this is not possible or appropriate, to target our testing in a more effective manner.

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## 15. Assurance Mapping

15.1 Internal Audit performs an annual assurance mapping exercise to map out the key activities performed by the Council and how these are assured. This informs the Internal Audit Strategy so that it focusses on areas of greatest risk and maximise the value from Internal Audit. The assurance map is updated during the year to reflect key changes to risk or the control environment and, where appropriate, the list of audit priority projects is updated. The Chief Internal Auditor meets with Audit Wales officers regularly throughout the year to coordinate audit work and minimise duplication.

## 16. Internal Audit Performance

16.1 There are no national performance indicators for Internal Audit, so we measure performance by benchmarking with other Councils' Internal Audit Services via the Welsh Chief Auditor's Group.

The table below shows Internal Audit's performance for the year.

Performance Target	Target	2022/23 Performance	2023/24 Performance
Discuss, agree and issue scope for each audit	100%	100%	100%
Draft report issued within 10 working days of the closing meeting	Avg. days >10	12.63	6.00
Final report issued within 5 working days of agreeing the draft report and action plan	Avg. days > 5	5.45	3.4
Implementation of Agreed actions	75%	53%	Split into the two lines below to provide more meaningful performance data.

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Percentage of audit agreed actions that have been implemented by services recorded on the performance management system (Verto)	75%	N/A	81%
Percentage of audit agreed actions that have been implemented by schools	75%	N/A	59%

16.2 From the table provided, performance has improved significantly over the last twelve months with both the draft report being issued within 10 working days of the closing meeting and final report issued within 5 working days of agreeing the draft audit report and action plan now being completing in less days than the average agreed.

16.2 Following on from a piece of work completed in August/September and then undertaken again in December, I am now able to provide figures for the percentage of audit agreed actions that have been implemented by services using the performance management system (Verto) and also a separate figure for schools whose actions are not recorded on the performance management system Verto.

16.3 Internal Audit are prioritising the completion of assurance work and continue to follow up previous reviews awarded a low assurance to ensure that necessary improvements are being made. While many actions are taking longer to resolve than originally envisaged by services, we are satisfied that progress is still being made to implement the requisite change.

16.4 The Chief Internal Auditor attends Service Management Team meetings to prompt completion and provide an update on the performance. Governance and Audit Committee monitor the completion of improvement actions arising from low assurance reports through Internal Audit's follow up reviews and may invite

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service representatives to explain if insufficient progress is made with audit actions arising from high or medium assurance reports.

16.5 A customer satisfaction survey to recipients of internal audit reviews in 2023/24 allows feedback on our performance - rated as either: "Not at all"; "Limited", "Satisfactory", "Good" or "Very Good". In total, 14 (out of total 25) completed the survey. The survey is anonymous to encourage honest feedback.

Customer Survey Questions	Target	Not At All	Limited	Satisfactory	Good	Very Good	No Reply
Consulted/made aware on the objectives and/or scope of the audit?	100%	0%	7%	7%	36%	50%	0%
Level of consultation throughout the audit?	100%	0%	7%	14%	14%	65%	0%
Professional and approachable auditor?	100%	0%	7%	7%	14%	72%	0%
Results and conclusions of the review explained?	100%	0%	0%	7%	36%	57%	0%
Accurate report that addressed the key issues?	100%	7%	0%	0%	43%	50%	0%
Were you able to comment on the review	100%	0%	7%	7%	14%	72%	0%
Did you have an opportunity to comment on the results of the review?	100%	0%	0%	7%	29%	64%	0%



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Auditor took your views into account?	100%	0%	0%	7%	29%	64%	0%
Was the audit constructive and did it add value overall?	100%	7%	0%	0%	43%	43%	7%

16.6 Since the 1 April 2023, we have redesigned the questionnaire to make it easier and quicker to complete and are also sending it out with the final report to encourage more questionnaires to be returned. The new questionnaire and process has seen an increase in the number of completed questionnaire from 10 in 2022/23 to 14 in 2023/24. However, when you compare this to the number of questionnaires sent out the overall percentage returned has dropped from 59% to 56%.

16.2 In the last two years we have scored consistently in the good/very good, but this year has seen performance dropping with scores ranging from not at all through to very good. For each question, the good/very good percentage ranges from 79% to 93%, so we are still performing at an acceptable level, but during 2024/25, the Chief Internal Auditor will need to follow questionnaires were the team have scored in the categories not at all, limited and satisfactory to establish how the team can improve.

16.7 Here are a few examples of the comments received:

*“New Auditor for our annual review and it went well. No major comments.”*

*“I found the process really helpful for myself and my school. The team were excellent and supportive throughout. Even with the actions that came out in the final report, it wasn’t a surprise as it was clear as to what these would be and why from going throughout the process.”*

*“We were very happy with the audit and its conclusions. The auditors were excellent listeners and captured detailed information very accurately, clarifying*

# Internal Audit Annual Report 2023/24

*and probing as necessary. They were clear, supportive and interested throughout the process – thank you to Principal Auditor and Career Pathway Senior Auditor.*

*The review has been a valuable confirmation that our processes are fit for purpose and effective, giving us confidence that we are working in the most effective way possible in these areas. Diolch.”.*

16.8 We consider all feedback to ensure we continue to meet our stakeholders' needs.

## 17. Conformance with Public Sector Internal Standards

17.1 The Accounts and Audit (Wales) Regulations 2014 require the Council to perform an annual review of the effectiveness of its internal audit function. The PSIAS mandates that Internal Audit maintains a Quality Assurance and Improvement Programme (QAIP).

17.2 The results of the QAIP which includes the internal self-assessment by Internal Audit confirms that Denbighshire Internal Audit Service generally conforms to the requirements of the Public Sector Internal Audit Standards (PSIAS) for its internal audit activity.

17.3 Performance of internal audit was consistent with the Internal Audit Charter which sets out the purpose, authority and responsibility of the internal audit activity consistent with the Definition of Internal Auditing, the Code of Ethics and the Standards. Our Internal Audit charter is being submitted to Governance & Audit Committee for approval on the 12 June 2024 meeting.

17.4 The Chief Internal Auditor maintains a quality assessment process which includes reviews of all audit work. The quality assessment process and improvement are supported by a development programme and internal audit manual.

# Internal Audit Annual Report 2023/24

## 18. Quality Assessment

18.1 PSIAS require an External Assessment to be conducted at least once every five years by a qualified, independent assessor from outside the Council.

18.2 An external assessment has been carried out in 2023-24 by Ceredigion County Council on a peer review basis organised through the Welsh Chief Auditors Group. The results of the review have been scheduled to appear on the next Governance and Audit Committee on the 12 June 2024. The report states that:

*“The evaluator has concluded that the Internal Audit service for Denbighshire County Council currently conforms with 45 of the Public Sector Internal Audit Standards (PSIAS) and partly conforms with six. There are five areas of non-conformance identified”.*

18.3 During the next 24 months the Chief Internal Auditor will work towards completing the action plan agreed to ensure full compliance and progress will be report to the Governance and Audit Committee in the quarterly internal audit updates.

## 19. Improvement Programme

19.1 A quality improvement programme is in place which consists of all recommendations from the external assessment, all improvement actions arising from the external assessment and progress against the action plan.

# Internal Audit Annual Report 2023/24

## Appendix 1 – Summary of Internal Work 2023-24

The following table provides an overview of Internal Audit work conducted during the year, including the overall Assurance Ratings and the number of risks/issues raised in the action plans (where applicable).

Ref No:	Report Title	Status of Project	Assurance Rating	Risks/Issues Raised		
				Critical	Major	Moderate
D222324	Internal Audit of Housing Support Grant	Complete	High ●	0	0	0
D222318	Internal Audit of ICT Asset Management	Complete	High ●	0	0	1
D232414	Process Review of Library Fees and Charges	Complete	N/A	N/A	N/A	N/A
D232437	Rhuddlan Town Council	Complete	High ●	0	0	0
D222315	Work Force Planning	Complete	Medium ●	0	0	2
D232427	Ysgol Bro Dyfrdwy	Complete	High ●	0	0	1
D232428	Ysgol Bodfari	Complete	High ●	0	0	2
D232431	Ysgol Bryn Collen	Complete	High ●	0	0	2
D232434	AONB Grant	Complete	High ●	0	0	0
D232432	Ysgol Gwernant	Complete	Medium ●	0	1	3
D232429	Ysgol Trefnant & Ysgol Llanbedr	Complete	Medium ●	0	0	4
D232423	Ysgol Dinas Bran	Complete	High ●	0	0	3
D232416	Insurance	Complete	High ●	0	0	0
D232443	Taxi Licensing	Complete	High ●	0	0	3
D232444	Denbigh High School	Complete	High ●	0	0	3
D232421	Treasury Management	Complete	High ●	0	0	0
D232442	HSG	Complete	High ●	0	0	2
D232421	Accounts Payable	Complete	High ●	0	0	1
D232440	Resettlement and Refugees	Complete	Medium ●	0	0	4

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D232422	Revenues & Benefits – Sundry Debtors	Complete	High ●	0	0	1
D232422	Revenue & Benefits – Housing Benefits	Complete	High ●	0	0	1
D232421	Finance Services - Payroll	Complete	High ●	0	0	0
D232440	Revenue & Benefits - Council Tax	Complete	High ●	0	0	0
D232422	Revenue & Benefits – NNDR	Complete	High ●	0	0	0
D232402	ICT Contract Management	Complete	Medium ●	0	1	1

### 2023-24 Audits- Reporting Stage

The following table provides an overview of Internal Audit work started in the 2023/24 financial year but will be completed in the 2024/25 financial year.

Ref No:	Report Title	Status of Project	Comment
D232412	Risk Management	Draft	
D232401	Fostering	Draft	Agreed to merge the two reviews into one review
	Looked after children – Independent Reviewing Officers		
D232403	Rhyl Flood Defence	Draft	
D232412	Health and Wellbeing	Draft	
D232438	Flood Risk Strategy	Draft	
D2324346	Wellbeing Impact Assessment	Final	
D232445	Climate Change and Ecological Change Programme	Final	

# Internal Audit Annual Report 2023/24

## 2023-24 Audits Cancelled or Deferred

The following table provides a list of audits cancelled or deferred.

Report Title	Status of Project	Comment
Liberty Protection Safeguards	Planned for 2024-25	
Mediquip	Planned for 2024-25	
Court of Protection	Planned for 2024-25	
Community Equipment Service	Planned for 2024-25	
Denbighshire Leisure Limited (DLL)	Deferred	SLA cancelled
Procurement – pre-tender stage	Planned for 2024-25	
Partnership Arrangements	Planned for 2024-25	
Cefndy Healthcare	Planned for 2024-25	
Tackling Poverty	Planned for 2024-25	
Asset Management	Planned for 2024-25	
Planning Applications	Planned for 2024-25	New system introduced in Autumn 2023, service requested Q1 2024.
Council Run Care Homes	Deferred	
Blue Badges	Planned for 2024-25	
Cash Collection	Planned for 2024-25	
ALN	Deferred	
Staff PayScale review	Planned for 2024-25	Awaiting 2024 pay award and then this piece of work can be completed.
Housing Contact Centre / Corporate Call centre	Planned for 2024-25	
Liberty Gas	Planned for 2024-25	

# Internal Audit Annual Report 2023/24

## Appendix 2 – Audit Coverage by Corporate Risk as at March 2024

Corporate Risk	Coverage	Assurance Rating
CRR00001 The risk of a serious safeguarding error where the council has responsibility resulting in serious harm or death	Reasonable	High ●
CRR00011 The risk of an ineffective response to a serious event, such as severe weather, contamination, public safety (including cyber-attack) or a public health event (such as Covid-19).	Reasonable	Medium ●
CRR00012 The risk of a significantly negative report(s) from external regulators	Reasonable	Medium ●
CRR00014 The risk of a health and safety incident resulting in serious injury or the loss of life (where H&S is referred to, this incorporates fire safety)	Reasonable	Medium ●
CRR00021 The risk that effective partnership interfaces between BCU Health Board and Denbighshire County Council do not develop, leading to significant misalignment between strategic and operational direction of BCU and DCC.	Partial	High ●
CRR00031 The risk of fraud and corruption resulting in financial and reputational loss and possibly impacting on service delivery	Reasonable	Medium ●
CRR00034 The risk that there is insufficient regulated care.	Partial	High ●
CRR00036 The risk that any negative impacts of leaving the European Union cannot be mitigated by the council	Partial	Medium ●
CRR00037 The risk that partners don't have the resources, matching priorities or commitment to support delivery of shared plans and priorities	Reasonable	High ●
CRR00045 The risk to the council's reputation of not responding swiftly of sufficiently enough in making our contribution to tackle climate change and bring	Reasonable	High ●

## Internal Audit Annual Report 2023/24

about natural recovery following the declaration of a climate change and ecologically emergency in July 2019.		
CRR00048 The risk that recruitment and retention issues, leads to a loss of expertise and capacity resulting in poor or inadequate services	Reasonable	Medium ●
CRR00050 The risk that Welsh Government's commitment to eliminate profit from the care of children Looked After in an unstable or unsuitable supply of placements	Reasonable	High ●
CR00051 The risk that the economic and financial environment worsens and results in the Council's inability to set a balanced budget.	Reasonable	High ●
CR00052 The risk that insufficient funding leads to withdrawal or scaling back of services (even when a balanced budget is delivered).	Reasonable	High ●



# Internal Audit Annual Report 2023/24

## Appendix 3 – Definitions

### Definitions of assurance ratings

High Assurance ●	Risk and controls well managed and objectives are being achieved
Medium Assurance ●	Minor weaknesses in management of risks and/or objectives but no risk to achievement of objectives
Low Assurance ●	Significant weaknesses in management of risks and/or control that put achievement of objectives at risk
No Assurance ●	Fundamental weaknesses in management of risks and/or controls that will lead to failure to achieve objectives

No opinion / Advisory ● - Advisory opinions are used for audit work carried out at the request of senior management to provide advice on risk, governance and/or control or to develop potential solutions to problems and provide control assurance. They are also used for our reviews of major change projects that are at an early stage where an assurance rating cannot effectively be awarded.

### Definition of risk ratings

Internal Audit reports include an action plan that raises risks/issues that highlight improvement areas. These risks/issues are defined in the following table as per the council's Risk Management Strategy. No 'Critical' risks/issues were raised during the year.

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

Mae tudalen hwn yn fwriadol wag

<b>Adroddiad i'r</b>	Pwyllgor Llywodraethu Corfforaethol ac Archwilio
<b>Dyddiad y cyfarfod</b>	12 Mehefin 2024
<b>Aelod Arweiniol / Swyddog</b>	Y Cyngorydd Gwyneth Ellis / Bob Chowdhury – Prif Archwilydd Mewnol
<b>Awdur yr adroddiad</b>	Bob Chowdhury – Prif Archwilydd Mewnol
<b>Teitl</b>	Siarter, Strategaeth a Rhaglen Sicrwydd Ansawdd a Gwelliant Archwilio Mewnol 2024-25

## 1. Am beth mae'r adroddiad yn sôn?

- 1.1 Mae'r adroddiad hwn yn darparu Siarter, Strategaeth a Rhaglen Sicrwydd Ansawdd a Gwelliant Archwilio Mewnol i'r Pwyllgor ar gyfer 2024-25.
- 1.2 Mae'r Siarter yn diffinio diben, awdurdod a chyfrifoldeb Archwilio Mewnol yn unol â Safonau Archwilio Mewnol y Sector Cyhoeddus.
- 1.3 Mae'r Strategaeth yn darparu manylion y prosiectau Archwilio Mewnol arfaethedig ar gyfer y flwyddyn a fydd yn caniatáu i'r Prif Archwilydd Mewnol ddarparu 'barn' ar ddigonolrwydd ac effeithiolrwydd fframwaith lywodraethu, risg a rheolaeth y Cyngor yn ystod y flwyddyn.
- 1.4 Mae Safonau Archwilio Mewnol y Sector Cyhoeddus yn ei gwneud yn ofynnol i Archwilio Mewnol nodi ei drefniadau sicrhau ansawdd mewn ffurf Rhaglen Sicrwydd Ansawdd a Gwelliant

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

- 2.1 Mae'n rhaid i Awdurdodau Lleol sy'n atebol i Reoliadau Cyfrifo ac Archwilio (Cymru) gynnal system ddigonol ac effeithiol o archwilio mewnol ar gyfer ei gofnodion cyfrifo a'i system reolau mewnol. Yn unol â Safonau Archwilio

Mewnol y Sector Cyhoeddus, bydd mesurau diogelu yn parhau mewn grym am gyfnod er mwyn cynnal annibyniaeth a gwrthrychedd Archwilwyr Mewnol.

- 2.2 Bydd y Prif Archwilydd Mewnol yn adolygu'r Siarter bob blwyddyn a'i gyflwyno i'r Pwyllgor Llywodraethu ac Archwilio ar gyfer cymeradwyaeth terfynol.
- 2.3 Mae'r Strategaeth yn cynnwys cynllun archwilio mewnol yn seiliedig ar risg sy'n rhoi ystyriaeth i'r gofyniad Safonau Archwilio Mewnol y Sector Cyhoeddus i ddarparu barn ac adroddiad archwilio mewnol blynyddol y gall y sefydliad ei ddefnyddio i lywio ei ddatganiad llywodraethu. Mae cylch gorchwyl y Pwyllgor hwn yn golygu fod angen iddo ystyried cynlluniau archwilio mewnol.
- 2.4 Mae'r Rhaglen Sicrwydd Ansawdd a Gwelliant wedi'i ddylunio i ddarparu sicrwydd rhesymol i fudd-ddeiliaid amrywiol y gwasanaeth fod archwilio mewnol yn:
  - Perfformio gwaith yn unol â'r Siarter;
  - Gweithredu mewn modd effeithiol ac effeithlon; ac
  - Ychwanegu gwarth ac yn parhau i wella ei weithrediant.

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

- 3.1 Bod y Pwyllgor yn cymeradwyo'r Siarter Archwilio Mewnol (Atodiad 1) a'r Strategaeth Archwilio Mewnol ar gyfer 2023-24 (Atodiad 2), a'r Rhaglen Sicrwydd Ansawdd a Gwelliant (Atodiad 3).

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

- 4.1 Mae'r prif newidiadau i'r Siarter Archwilio Mewnol yn Atodiad 1 wedi'u cynnwys yn yr adran 'Llinellau Lleoli ac Adrodd' fel a ganlyn:
- 4.2 Mae mân newidiadau i'r Siarter o ran diweddarau cyfrifoldebau penodol y Pwyllgor Llywodraethu ac Archwilio, llinellau adrodd y Prif Archwilydd Mewnol a rôl y swyddogion statudol.
- 4.3 Mae'r Strategaeth Archwilio Mewnol yn Atodiad 2 yn darparu cefndir i'r gwasanaeth archwilio mewnol ynghyd â'r cynllun gwaith diwygiedig ar gyfer y

flwyddyn gan ystyried y pwysau cyllidebol mae'r Cyngor yn ei wynebu ar hyn o bryd ac asesiad risg ac ymgynghori â gwasanaethau.

- 4.4 Bydd y cynllun gwaith arfaethedig yn caniatáu i'r Prif Archwilydd Mewnol ddarparu 'barn' gyffredinol ar gyfer Adroddiad Archwilio Mewnol Blynyddol ar gyfer 2024-25 a llywio'r Datganiad Llywodraethu Blynyddol. Bydd y Pwyllgor hwn yn derbyn adroddiadau gwybodaeth rheolaidd ar gynnydd.
- 4.5 Yn dilyn Asesiad Sicrwydd Ansawdd Allanol Archwilio Mewnol, mae'r Prif Archwilydd Mewnol wedi ystyried y sylwadau o ran cael adroddiad Rhaglen Sicrwydd Ansawdd a Gwelliant, ac felly, mae wedi'i gynnwys yn Atodiad 3 ac wedi'i dynnu o'r Adroddiad Archwilio Mewnol Blynyddol.

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

- 5.1 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 hyn yn ei gostio a sut y bydd yn effeithio ar wasanaethau eraill?**

- 6.1 Amherthnasol – nid oes penderfyniad na chostau yn gysylltiedig â'r adroddiad hwn.

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

- 7.1 Nid oes angen penderfyniad na chynnig ar gyfer newid mewn perthynas â'r adroddiad hwn, felly nid oes unrhyw effaith ar bobl sy'n rhannu nodweddion sydd wedi eu gwarchod.

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

8.1 Mae'r Prif Archwilydd Mewnol wedi ymgynghori â'r Tîm Gweithredol Corfforaethol, y Cabinet, Pennaeth Gwasanaeth a'u timoedd rheoli.

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

9.1 Ni cheir goblygiadau ariannol o ganlyniad i'r adroddiad hwn.

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

10.1 Gall methu â chyflwyno lefel ddigonol o archwilio mewnol olygu na all y Prif Archwilydd Mewnol roi 'barn' flynyddol ar ddigonolrwydd ac effeithiolrwydd fframwaith y Cyngor ar lywodraethu, risg a rheolaeth yn ystod y flwyddyn. Gallai hyn arwain at godi problem lywodraethu sylweddol yn 'natganiad llywodraethu blynyddol' y Cyngor ar ddiwedd y flwyddyn ariannol.

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

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

# **Internal Audit Charter 2024-25**

# Internal Audit Charter

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# Internal Audit Charter

## 1. Introduction

- 1.1 This Charter defines the purpose, authority and responsibility of internal audit. The Internal Audit Charter establishes the internal audit activity's position within the Council; authorises access to records; and defines the scope of internal audit activities.
- 1.2 All UK public sector internal audit service providers currently work to the Public Sector Internal Audit Standards 2017 (PSIAS). However, the New Global Internal Audit Standards were published on the 9 January 2024 and CIPFA has until January 2025 to adopt the standards.
- 1.3 The PSIAS use generic terms that, in Denbighshire County Council's case, are translated as:

<b>PSIAS</b>	<b>DCC</b>
Chief Audit Executive	Chief Internal Auditor
Senior Management	Senior Leadership Team (SLT)
The Board	Governance and Audit Committee

- 1.4 The PSIAS require the Chief Internal Auditor to develop and maintain an up-to-date Internal Audit Charter to establish:
- Internal Audit's purpose, mission and position within the Council.
  - The Chief Internal Auditor's functional reporting relationship with the CEO and Governance and Audit Committee.
  - Authorisation for Internal Audit to access records, personnel and physical properties relevant to the performance of its work.
  - The scope of Internal Audit's work, including the nature of its assurance role, consultancy services and its involvement in anti-fraud and corruption work.
  - Arrangements for resourcing the Internal Audit service.

# Internal Audit Charter

- Arrangements for avoiding conflicts of interest within the Internal Audit service.

1.5 The Chief Internal Auditor will review the Charter each year and present it to the Governance and Audit Committee for final approval.

## 2. Our Purpose

2.1 The PSIAS include mandatory elements of the Chartered Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF). They are aimed at all appropriate officers and stakeholders and they define the nature and set out basic principles for internal auditing in the UK Public Sector, including:

- Definition of Internal Auditing;
- Core Principles;
- Code of Ethics;
- International Standards for the Professional Practice of Internal Auditing.

## 3. Definition of Internal Auditing:

3.1 “Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”. (*PSIAS*)

3.2 Within the Council, Internal Audit is one of the cornerstones of effective governance. Our annual internal audit opinion and other reports are a key element of the framework of assurance that is used to complete the Annual Governance Statement. We give assurance to elected members and management, highlighting areas for improvement.

# Internal Audit Charter

3.3 Our role is a unique one, providing effective challenge and acting as a catalyst for positive change and continual improvement in governance in all its aspects. Our role is particularly important when the Council is facing uncertain and challenging times.

## 4. Our Mission

4.1 “To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight” (*PSIAS*)

## 5. Our Objectives

5.1 Internal audit is an assurance and consulting function that provides an independent and objective opinion to the Council by evaluating the effectiveness of the control environment, risk management and governance arrangements in place.

5.2 Internal Audit’s main objectives are to:

- Provide independent assurance and advice to management and elected members on risk management, governance and internal control.
- Develop and promote our role to make a significant contribution to modernise the Council and deliver efficiencies and improve services for our customers.
- Add value in all areas of our work, providing excellent service to our customers.
- Promote an anti-fraud, anti-bribery and anti-corruption culture within the Council to aid the prevention and detection of fraud and to investigate allegations of fraud, bribery, corruption and other irregularities.

# Internal Audit Charter

## 6. Code of Ethics

6.1 All members of the Internal Audit service make an annual declaration that they agree to comply with the IIA Code of Ethics as follows:

<b>Ethic</b>	<b>Principle</b>
<b>Integrity</b>	The integrity of internal auditors establishes trust and this provides the basis for relying on their judgement.
<b>Objectivity</b>	Internal auditors demonstrate the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined.  Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interest or by others in forming judgements.
<b>Confidentiality</b>	Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
<b>Competency</b>	Internal auditors apply the knowledge, skills and experience needed in the performance of internal audit services.

6.2 In addition, our annual declaration states that we will declare any interests we may have in any services that we review; that we have read the PSIAS, Code of Ethics, the Council's Code of Conduct for Officers; and that we have due regard for the Nolan Principles of Public Life.

## 7. Core Principles for the Professional Practice of Internal Auditing

7.1 The Core Principles, taken as a whole, articulate internal audit effectiveness. For an internal audit function to be considered effective, all Principles should be present and operating effectively. Our internal audit approach is underpinned by the following Core Principles, which state that we will:

## Internal Audit Charter

- Demonstrate integrity;
- Demonstrate competence and due professional care;
- Be objective and free from undue influence (independent);
- Be aligned with the strategies, objectives, and risks of the organisation;
- Be appropriately positioned and adequately resourced;
- Demonstrate quality and continuous improvement;
- Communicate effectively;
- Provide risk-based assurance;
- Be insightful, proactive, and future-focused;
- Promote organisational improvement.

7.2 In addition, the Chief Internal Auditor will be appropriately experienced and hold a professional qualification (CCAB or CMIIA) and is responsible for:

- Developing an annual internal audit plan based on an understanding of the significant risks to which the Council is exposed;
- Submitting the plan to the Governance and Audit Committee, Corporate Executive Team (CET) and Cabinet for review and agreement;
- Implementing the plan and reporting any amendments that may occur;
- Ensuring compliance with the Standards;
- Developing and maintaining co-operative relationships with management; other internal auditors, external auditors and other review bodies to ensure the most effective audit coverage is achieved;
- Maintaining a professional internal audit team with sufficient knowledge, skills and experience to carry out the plan;
- Providing an annual opinion as to the adequacy and effectiveness of the Council's control environment including any issues which should be considered for inclusion in the Council's Annual Governance Statement.

# Internal Audit Charter

## 8. Internal Audit Positioning and Reporting Lines

- 8.1 The Chief Internal Auditor has a functional reporting line to the Governance and Audit Committee and administratively to the Head of Finance and Audit. In addition to these reporting lines, the Chief Internal Auditor also has direct access on internal audit issues to the CEO, the Corporate Director – Governance and Business, Cabinet, and Scrutiny Committees.
- 8.2 These extended reporting lines provide Internal Audit with sufficient independence of the activities that it reviews to enable our auditors to perform their duties objectively, allowing us to make impartial and effective professional judgements and raise issues for improvement.
- 8.3 The Head of Finance and Audit reviews the Chief Internal Auditor's performance with input and feedback from the CEO and Chair of the Governance and Audit Committee. This ensures that the Chief Internal Auditor's opinion and scope of work cannot be limited or affected by his functional line management position within the Council.
- 8.4 Governance and Audit Committee monitor the effectiveness of Internal Audit's activities. It should be involved in the selection process when/if an internal audit service provider changes, the appointment or termination of the Chief Internal Auditor and in ensuring that internal audit is adequately resourced.
- 8.5 The Chief Internal Auditor will ensure that the Internal Audit service remains free from all conditions that threaten the ability of Internal Auditors to perform their work in an unbiased manner. Internal Auditors have no direct operational responsibilities or authority over any of the activities audited. In exceptional circumstance where this is required, the approval of the Governance and Audit Committee will be obtained and safeguards put in place to protect our independence and objectivity.

## Internal Audit Charter

8.6 The Chief Internal Auditor's responsibilities to the Governance and Audit Committee include:

- Presenting the Internal Audit Charter for approval;
- Presenting the Internal Audit Strategy for approval;
- Presenting the Internal Audit Quality Assurance Improvement programme for annual approval;
- Providing quarterly Internal Audit updates;
- Providing the Governance and Audit Committee with a copy of every internal audit report completed during the financial year;
- Report any instances where management refuse to implement an action plan to resolve issues identified during a review;
- Providing an annual Internal Audit Report with an audit opinion for approval.

8.2 The Terms of Reference for the Governance and Audit Committee (the Committee) provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The Committee's role in ensuring there is sufficient assurance over governance, risk and control gives greater confidence to the Council that those arrangements are effective.

8.3 The Committee has oversight of both internal and external audit, together with the financial and governance reports, helping to ensure there are adequate arrangements in place for both internal challenge and public accountability.

8.4 The Committee is a valuable resource, adding value to the Council by supporting improvement across a range of objectives. To achieve wide-ranging influence, the Committee needs commitment and energy from its membership together with support and openness from the rest of the Council.

# Internal Audit Charter

8.5 The overall purpose of the Committee is to:

- Review and scrutinise the authority's financial affairs;
- Make recommendations in relation to the authority's financial affairs;
- Review and assess the risk management, internal control, performance assessment and corporate governance arrangements of the authority, and make reports and recommendations to the authority on the adequacy and effectiveness of those arrangements;
- Review and assess the authority's ability to handle complaints effectively;
- Oversee the authority's internal and external audit arrangements;
- Review the financial statements prepared by the authority;
- Exercise the functions set out in Chapter 1 of Part 6 of the Local Government and Elections (Wales) Act 2021 (performance and governance of principal councils) in respect of the review of self-assessment reports and panel assessment reports.

8.6 It will be for the Committee to determine how to exercise these functions. The Committee may require any Member or Officer of this Council to attend before it to answer questions and may invite other persons to attend meetings of this Committee.

## 9. Authority

9.1 The Council's Financial Regulations stipulate Internal Audit's rights of access, providing the service with authority to:

- Access all Council premises at reasonable times.
- Access all assets, records, documents, correspondence and systems.
- Receive any information and explanation considered necessary concerning any matter made under consideration.
- Require any employee of the Council to account for cash or any other Council asset under his or her control.



## Internal Audit Charter

- Access records belonging to third parties, such as contractors, when required.

9.2 The Chief Internal Auditor attends Governance and Audit Committee and has a pre-meeting with the Chair and Vice Chair of Governance and Audit Committee, the Head of Finance and Audit and the Corporate Director – Governance and Business before every Governance and Audit Committee meeting. The Chief Internal Auditor also has right of access to all Governance and Audit Committee members.

9.3 The Chief Internal Auditor attends quarterly meetings with CET and Cabinet Briefing and six-monthly meetings with SLT to present a report on all internal and external reviews that have taken/are taking place within Denbighshire.

## 10. Scope of Internal Audit Activity

10.1 The Internal Audit service is very proactive and innovative, constantly aiming to improve. We have a customer-focused approach to audit planning, project scoping and service delivery, involving elected members, senior management and operational staff.

10.2 Our Internal Audit Assurance Plan links closely to the Council's Governance Assurance Framework, taking account of other assurances that the Council may receive, internal or external, to prevent duplication and co-ordinate regulatory work. It also takes account of discussions with senior management.

10.3 Our work provides a risk-based approach that allows the Chief Internal Auditor to form and evidence his opinion on the control environment to support the Council's Annual Governance Statement.

10.4 Internal Audit is not responsible for managing the risk of fraud – this lies with the Council's senior management. Internal Auditors have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the council

## Internal Audit Charter

but are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud.

10.5 The Council's Financial Regulations and investigation procedures require managers to inform the Chief Internal Auditor of any suspected financial irregularities. The Chief Internal Auditor retains the right to decide on an appropriate course of action, which may mean a joint investigation or investigation by the service. All investigation reports should be sent to the Chief Internal Auditor for inclusion in a report on fraud investigations within the Internal Audit Annual Report. We will also consider any control issues identified in the fraud investigation in terms of the impact on current and future internal audit activity.

10.6 Internal Audit occasionally provide guidance and advice e.g. on new systems or may help to develop new processes using our specific skills. Services may also occasionally ask us to carry out specific projects on a consultancy basis for a fee. The Chief Internal Auditor will accommodate such requests only where there is sufficient capacity to carry out the work to the required standard. We make it clear from the outset that we are working on a consultancy basis and are not giving audit assurance on these occasions.

10.7 The PSIAS permit assurance services to be provided where internal audit has previously performed consulting services. This will only be the case where the consulting/advisory work completed has not impaired objectivity. Individual objectivity will be managed when assigning resources to the engagement.

## 11. Resources

11.1 The Governance and Audit Committee has the responsibility to ensure the internal audit function is sufficiently resourced and has the required skills and competencies required to meet the Council's audit needs.

## Internal Audit Charter

11.2 The service structure has now been in place for 15 months and the new team structure is working well. The table below shows team structure:

Staff Numbers	As at 31 March 2024
1	Chief Internal Auditor
1	Career Pathway Principal Auditor
3	Career Pathway Senior Auditor
1	Auditor

11.3 The Chief Internal Auditor holds the qualification of Chartered Institute of Public Finance Accountancy (CIPFA). The Career Pathway Principal Auditor is currently studying for the Chartered Institute of Internal Auditors qualification (and is part-qualified) and is also completing the ILM level 4 in Management. One of the Career Pathway Senior Auditors will start studying for the Chartered Institute of Internal Auditors qualification in the autumn and the remain two Career Pathway Senior Auditors are currently about to finish their first year of the Association of Accounting Technicians (AAT) qualification.

11.4 In accordance with the Public Sector Internal Audit Standards, the Chief Internal Auditor will advise senior management and the Governance and Audit Committee of any changes to resources that are likely to affect the completion of the planned work, which may impact the ability to provide the necessary assurance.

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## 12. Internal Audit Plan

12.1 At least annually, the Chief Internal Auditor will submit to senior management and the Governance and Audit Committee an internal audit plan for review and approval. The internal audit plan will consist of a list of audit priorities and resource requirements for the next financial year. The Chief Internal Auditor will communicate the impact of resource limitations and significant interim changes to senior management and the Governance and Audit Committee.

12.2 The internal audit plan will be developed based on a prioritisation of the audit universe using a risk-based methodology, including input of senior management and the Governance and Audit Committee. The Chief Internal Auditor will review and adjust the plan, as necessary, in response to changes in the organisation's business, risks, operations, systems, and controls. This year the plan has changed and has been broken down into the following headings:

- Major savings proposals / non-strategic savings,
- Process reviews and advisory work,
- Service reviews,
- Assurance for the Annual Governance Statement, and
- Other projects.

12.3 Any significant deviation from the approved internal audit plan will be communicated to senior management and the Governance and Audit Committee through the Internal Audit Update Report.

## 13. Reporting and Monitoring

13.1 A written report will be prepared and issued by the Internal Auditor following the conclusion of each internal audit engagement and will be distributed as appropriate. Internal audit results will also be communicated to the Governance and Audit Committee.

## **Internal Audit Charter**

13.1 The internal audit report will include management's response and corrective action taken or to be taken in regard to the specific findings. Management's response will be incorporated into an action plan which will include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.

13.3 The internal audit activity will follow-up all low assurance and no assurance areas and report the results to the Governance and Audit Committee. A representative from the Service will be asked by the Committee to attend to explain the action taken to address identified weaknesses.

13.4 The Chief Internal Auditor will periodically report to senior management and the Governance and Audit Committee on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan. Reporting will also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by senior management and the Governance and Audit Committee.

## **14. Quality Assurance and Improvement**

14.1 The Chief Internal Auditor maintains the quality assurance and improvement programme which covers all aspects of Internal Audit's activities. The programme includes internal and external assessments to evaluate Internal Audit's conformance with the Mission Statement, the Core Principles of Internal Auditing and the International Standards and application of the Code of Ethics.

## **15. Internal Assessments**

15.1 The Accounts and Audit Regulations (Wales) 2014 places a statutory obligation on the Council to conduct a review of effectiveness of internal audit at least once a year. This comprises of:

## Internal Audit Charter

- Ongoing monitoring of the performance of the internal audit activity, and
- Periodic self-assessment of the internal audit activity against the PSIAS.

### 16. External Assessments

16.1 PSIAS require an External Assessment to be conducted at least once every five years by a qualified, independent assessor from outside the Council.

16.2 An external assessment has been carried out in 2023-24 by Ceredigion County Council on a peer review basis organised through the Welsh Chief Auditors Group. The results of the review have been scheduled to appear on the next Governance and Audit Committee on the 12 June 2024. The report states that:

*“The evaluator has concluded that the Internal Audit service for Denbighshire County Council currently conforms with 45 of the Public Sector Internal Audit Standards (PSIAS) and partly conforms with six. There are five areas of non-conformance identified”.*

16.3 During the next 24 months the Chief Internal Auditor will work towards completing the action plan agreed to ensure full compliance and progress will be report to the Governance and Audit Committee in the quarterly internal audit updates.

# **Internal Audit Strategy 2024-25**

# Internal Audit Strategy 2024-25

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# Internal Audit Strategy 2024-25

## 1. Introduction

- 1.1 The Internal Audit Service is an independent and objective internal team that provides assurance and advice to all levels of management and elected members on the quality of operations within the Council. We particularly focus on governance, risk management and control arrangements.
- 1.2 Internal Audit will continue to deliver its services in accordance with the Public Sector Internal Audit Standards (PSIAS) and the Internal Audit Charter, which sets out its purpose, authority and principal responsibilities.
- 1.3 The Internal Audit Strategy for 2024-25 aims to support the council in making the best use of its resources and considers strategic risks and the corporate priorities. The internal audit plan and the work of internal audit must focus on the things that matter to the organisation. This year we have reviewed the internal audit plan with the Corporate Executive Team (CET) and have split the plan into the following five headings:
  - Major savings proposals / non-strategic savings,
  - Process reviews & advisory work,
  - Service reviews,
  - Assurance for the Annual Governance Statement, and
  - Other projects.
- 1.4 The new headings will assist internal audit to provide an opinion and suggestions for improvement that will help the organisation achieve its objectives and be valued by stakeholders.
- 1.5 This Internal Audit Strategy contains the proposed internal audit activity for the year and gives an outline scope of coverage for each area of work. The plan must retain sufficient flexibility to allow us to react to changes in the risk environment. Any changes will be agreed with management and reported to the Governance and Audit Committee.

# Internal Audit Strategy 2024-25

- 1.6 The plan of work provides the council with objective opinions on the effectiveness of the organisation's risk management, governance and control arrangements. These are key elements of the evidence that informs the:
- Internal Audit Annual Report, and
  - Annual Governance Statement.
- 1.7 The Internal Audit structure comprises six full-time equivalent (FTE) members of staff, comprising the Chief Internal Auditor, 1 Career Pathway Principal Auditor, 3 Career Pathway Senior Auditors and 1 Auditor. This equates to 1,160 days available for productive assurance work. The number of productive days does not include "non-productive" days such as annual leave, training, illness, management (e.g. 121s) and team meetings.

## 2. High-Level Audit Plan

- 2.1 The Audit Plan 2024-25 takes into account:
- The Council's corporate and service risk registers;
  - New work around the major savings proposals / non-strategic savings;
  - Looking at providing services with process reviews / advisory work around potential savings expected in the financial year 2025-26;
  - Corporate assurance requirements, including the Annual Governance Statement;
  - The outcome of previous audits and of reviews by other assurance providers;
  - Discussions with service management teams; and
  - Planned work deferred from 2023-24.
- 2.2 The plan remains flexible to ensure that it reflects any emerging or changing risks and priorities of the Council. It will be regularly reviewed with services and updated as necessary to ensure it remains valid and appropriate, so that internal audit resource is deployed effectively. As a minimum, the plan will be reviewed after six months.

# Internal Audit Strategy 2024-25

2.3 Tables 1 to 5 starting on page 7 list the priority audit areas for the year.

## 3. Counter-Fraud and Corruption Work including NFI

- 3.1 Counter-fraud arrangements are a high priority for the Council and assist in the protection of public funds and accountability. As per the Internal Audit Charter, Internal Audit is not responsible for managing the risk of fraud – this lies with the Council's senior management.
- 3.2 Internal Audit will continue to investigate instances of potential fraud and irregularities referred to it by management and will also carry out pro-active counter-fraud and corruption testing of systems considered to be most at risk of fraud. This is informed by CIPFA's "Code of Practice on Managing the Risk of Fraud and Corruption". Notable areas of fraud nationally include: Housing Benefit, Council Tax, Housing and Tenancy, Procurement, Insurance, Abuse of Position, Blue Badges and Direct Payments (Social Care).
- 3.3 Audit Wales facilitates a national data matching exercise (National Fraud Initiative – NFI) every two years. Work on the 2022-23 exercise is due to be completed in June and a report will be produced and presented to the Governance and Audit Committee in September 2024.
- 3.4 Internal Audit captures details of referrals where there are allegations/suspensions of fraud or corruption taking place and this is reported to the Governance and Audit Committee as part of the Internal Audit Update Report. An Annual Fraud Report will be included as part of the Internal Audit Annual Report to summarise and reflect on the work that has taken place during 2023/24.

## 4. Partnership Working with Other Auditors

- 4.1 We continue to work to develop effective partnership working arrangements with other local authority audit services. We participate in audit networks, locally and nationally, which provide for a beneficial exchange of information and practices.

# Internal Audit Strategy 2024-25

This often improves the effectiveness and efficiency of the audit process through avoiding instances of “re-inventing the wheel”, particularly in new areas of work that have been covered in other authorities. We continue to maintain an effective working relationship with the Council’s external auditors, Audit Wales, with whom we meet regularly to exchange information and minimise potential duplication.

## 5. Proposed Audit Priorities for 2024-25

5.1 This year’s audit plan has been developed through discussions with the Corporate Executive Team (CET), Cabinet and Heads of Service and aligned with the corporate priorities and corporate and service risk registers and the council’s risk appetite. Following discussions with CET, the plan this year has changed and has been broken down into the following headings:

- Major savings proposals / non-strategic savings,
- Process reviews and advisory work,
- Service reviews,
- Assurance for the Annual Governance Statement, and
- Other projects

5.2 Any significant deviation from the approved internal audit plan will be communicated to senior management and the Governance and Audit Committee through the Internal Audit Update Report.

5.3 All audit areas identified as high priority within the plan will be undertaken together with annual audits of financial areas for the Section 151 Officer with particular focus on key changes around the major savings proposals / non-strategic savings and process reviews and advisory work. Audit areas rated as medium priority will be kept under review and any changes or emerging risks will be captured and the audit plan updated as necessary.

## Internal Audit Strategy 2024-25

5.4 The following list shows the current priority projects for 2024-25 that has been agreed between the Chief Internal Auditor, CET, Cabinet and Heads of Service. The Governance and Audit Committee will continue to receive a regular progress update on Internal Audit work undertaken, which will include a list of upcoming work from the project priority schedule.

5.5 A summary brief for each audit area is listed in the five tables below. A detailed scope of work will be developed and agreed with management prior to the start of each review. This is to ensure that key risks to the operation or function can be considered during the review.

**Table 1 – Major savings proposals / non-strategic savings**

Council Service	Audit Project	Audit Brief
Children's Services	Fostering - changes coming into force at the end of 2024	To review the process in place for making the budget savings. To confirm there is an appropriate system in place to monitor the service is achieving the budget savings. To monitor how the service is performing/delivering as a consequence of budget savings.
Communities & Housing	Libraries (Q1) savings of 21% costs looking back at 2023/24 savings	To review the process in place for making the budget savings. To confirm there is an appropriate system in place to monitor the service is achieving the budget savings. To monitor how the service is performing/delivering as a consequence of budget savings.
Education Services	Impact of budget cuts for schools (3% based on school budget)	To review the process in place for making the budget savings. To confirm there is an appropriate system in place to monitor the service is achieving the budget savings. To monitor how the service is performing/delivering as a consequence of budget savings.

## Internal Audit Strategy 2024-25

Council Service	Audit Project	Audit Brief
Corporate Services - Performance, Digital & Assets	Closure of Caledfryn	<p>To review the process in place for making the budget savings.</p> <p>To confirm there is an appropriate system in place to monitor the service is achieving the budget savings.</p> <p>To monitor how the service is performing/delivering as a consequence of budget savings.</p>
Corporate Services - Performance, Digital & Assets	Maintenance of DCC properties in portfolio including school and non-school properties	<p>To review the process in place for making the budget savings.</p> <p>To confirm there is an appropriate system in place to monitor the service is achieving the budget savings.</p> <p>To monitor how the service is performing/delivering as a consequence of budget savings.</p>
Finance and Audit	Tracking of budget savings	<p>To review the process in place for making the budget savings.</p> <p>To confirm there is an appropriate system in place to monitor the service is achieving the budget savings.</p> <p>To monitor how the service is performing/delivering as a consequence of budget savings.</p>
Planning, Public Protection & Countryside Services & Highways & Environmental Services	Car parking fees	<p>To review the process in place for making the budget savings.</p> <p>To confirm there is an appropriate system in place to monitor the service is achieving the budget savings.</p> <p>To monitor how the service is performing/delivering as a consequence of budget savings.</p>
Highways & Environmental Services	Public conveniences	<p>To review the process in place for making the budget savings.</p> <p>To confirm there is an appropriate system in place to monitor the service is achieving the budget savings.</p> <p>To monitor how the service is performing/delivering as a consequence of budget savings.</p>
Adult Social Care & Homelessness	Homelessness prevention service	<p>To review the process in place for making the budget savings.</p> <p>To confirm there is an appropriate system in place to monitor the service is achieving the budget savings.</p> <p>To monitor how the service is performing/delivering as a consequence of budget savings.</p>

## Internal Audit Strategy 2024-25

Council Service	Audit Project	Audit Brief
Adult Social Care & Homelessness	Review of adult social care and double-handed care packages	<p>To review the process in place for making the budget savings.</p> <p>To confirm there is an appropriate system in place to monitor the service is achieving the budget savings.</p> <p>To monitor how the service is performing/delivering as a consequence of budget savings.</p>

**Table 2 – Process Reviews and Advisory work**

Council Service	Audit Project	Audit Brief
Children's Services	Liberty protection safeguards	Support/advise the Council on its response to new Liberty Protection Safeguards (DOLS/DIDS).
Children's Services	Grant funding – Children and Communities Grant (CCG)	<p>To review the current grant process to ensure funds are being used appropriately.</p> <p>To evaluate what controls are in place to ensure the service can still function to an appropriate level if grant funding is removed.</p>
Children's Services & Adult Social Care & Homelessness	RIF funding due to end 2027	<p>To review the current grant process to ensure funds are being used appropriately.</p> <p>To evaluate what controls are in place to ensure the service can still function to an appropriate level if grant funding is removed.</p>
Children's Services	Edge of Care Team	<p>To review the current grant process to ensure funds are being used appropriately.</p> <p>To evaluate what controls are in place to ensure the service can still function to an appropriate level if grant funding is removed.</p>
Planning, Public Protection & Countryside Services	Review of Building Control	<p>To review the process in place for compliance with legislation.</p> <p>For the service to operate more effectively.</p>

## Internal Audit Strategy 2024-25

Council Service	Audit Project	Audit Brief
Planning, Public Protection & Countryside Services	School transport	To review the process in place for compliance with transport needs. For the service to operate more effectively or review current routes and consider alternative service delivery.
Planning, Public Protection & Countryside Services	Local bus service funding commission	To review the process in place for compliance with transport needs. For the service to operate more effectively or review current routes and consider alternative service delivery.
Highways & Environmental Services	To consider options available to fleet services to maximise commercial fleet usage	To review the process in place for delivering the council's commercial fleet. To consider external assessors proposals against current service delivery. To consider potential savings depends on the outcome of the external assessment/in-house analysis.
Finance and Audit	To review the processes in place for making decisions around commission within specific services	To provide assurance to the Chief Internal Auditor for the annual governance statement (AGS). To review processes and procedures in place and compliance with financial policies.

**Table 3 – Service reviews**

Council Service	Audit Project	Audit Brief
Corporate Services - People	New CRM system for customer services.	To review the process in place to consider a new CRM system. Consideration of cost of new service in terms of effectiveness, efficiency and compliance with legislation.
Communities & Housing	Liberty Gas	To review the arrangements in place between the council and the contractor to ensure compliance with the contract.



## Internal Audit Strategy 2024-25

Council Service	Audit Project	Audit Brief
Communities & Housing	Housing Contact Centre	To provide assurance around the controls in place to support an efficient and effective call centre, with the scope looking at: <ul style="list-style-type: none"> <li>- call centre's compliance with the council's policies and procedures</li> <li>- Enquires are dealt with in a timely manner.</li> </ul> Monitoring of customer feedback.
Planning, Public Protection & Countryside Services	Review of Planning Applications	Review effectiveness of key controls in place around the processing of planning applications to ensure that applications are assessed appropriately and objectively, and decisions are made in line with delegated officer responsibilities.  Proactive counter-fraud review of the controls in place to mitigate the risk of fraud or conflicts of interests impacting on the planning application process.
Planning, Public Protection & Countryside Services	AONB 2023-24	Annual grant certification work on behalf of the AONB.
Planning, Public Protection & Countryside Services	AONB	To review how each council is contributing to the AONB project. To consider the following: <ul style="list-style-type: none"> <li>- Apportionment of funding from each council;</li> <li>- How budget savings are impacting on AONB;</li> <li>- What agreement is in place for financial contributions.</li> </ul>
Education Services	Schools in financial difficulty (SIFD)	To sample a number of schools across Denbighshire that are in financial difficulty and review the action plan they have in place to reduce the deficit.
Education Services	EAL - use of agency staff for English as an additional language	To review the EAL spend on agency staff to provide assurance that value for money is being achieved and the outcome is being met.
Education Services	PLASC post-16	Assurance over the grant claim preparation and authorisation process.

## Internal Audit Strategy 2024-25

Council Service	Audit Project	Audit Brief
Corporate Services - People	Procurement - to cover legislative changes, processes, and strategy	To review the Council's procurement process to confirm all new legislative changes have been communicated across the council and all policies and procedures have been updated.
Corporate Services - People	Blue badges process	Following on from the process review completed in 2022/23, we will undertake an audit of the service concentrating on the issues raised in the process review.
Corporate Services - People	Staff Pay Scale Review	To review the key piece of work completed by HR around Staff Pay Scale and remuneration. <i>(This will take place once the Council knows the 2024/25 Pay Award).</i>
Corporate Services - Performance, Digital & Assets	Contracts where 90% of work completed and waiting for retention work to be completed	To review the process in place for monitoring DCC contracts and to consider why delays are happening.
Corporate Services - Performance, Digital & Assets	Levelling Up Funding (LUF 1)	To assurance that each individual LUF project has spent grant monies in accordance with the LUF 1 Clwyd South criteria and project outcomes have been delivered.
Corporate Services - Performance, Digital & Assets	Disposal of property under Community asset policy as policy does not include timeframes for disposing of assets.	To review the process in place for making the budget savings. To confirm there is an appropriate system in place to monitor the service is achieving the budget savings. To review the process/policy in place for disposal of community assets.
Corporate Risk	Cash Collection	Review corporate arrangements in place for cash collection and current banking arrangements.
Adult Social Care & Homelessness	Direct Payments/Court of Protection	Review to cover the following areas: <ul style="list-style-type: none"> <li>• Governance and procedures;</li> <li>• Management of client finances including investments;</li> <li>• Fees;</li> <li>• Access controls;</li> <li>• Performance monitoring and reporting.</li> </ul>

## Internal Audit Strategy 2024-25

Council Service	Audit Project	Audit Brief
Adult Social Care & Homelessness	Community Equipment Service	Review to cover: <ul style="list-style-type: none"> <li>- Governance arrangements over partnership;</li> <li>- Procurement – compliance with financial regulations and contract procedure rules;</li> <li>- Financial management and monitoring to include pooled budget;</li> <li>- Inventory, stock of equipment, and equipment servicing;</li> <li>- Compliance with GDPR;</li> <li>- Section 33;</li> <li>- Potential of Conwy County Borough council joining;</li> <li>- KESY.</li> </ul>
Finance and Audit	Use of corporate purchasing cards	Annual assurance for the S151 Officer. To review processes and procedures in place and compliance with all financial policies.
Finance and Audit	Budget setting process	Annual assurance for the S151 Officer. To review processes and procedures in place and compliance with all financial policies.
Finance and Audit	Technology One	Annual assurance for the S151 Officer. To review processes and procedures in place and compliance with all financial policies.

**Table 4 – Assurance for the Annual Governance Statement**

Council Service	Audit Project	Audit Brief
Corporate Services - Performance, Digital & Assets	Risk Management	Review will focus on corporate risks in Corporate Risk Register that have not been covered elsewhere in the Audit Plan, with a specific review of the effectiveness of the mitigating controls and further actions specified against each risk.
Corporate Services - Performance, Digital & Assets	Programme and Project Management	Review of a sample of key council programmes or projects to give assurance over governance, risk management, and controls.

## Internal Audit Strategy 2024-25

Council Service	Audit Project	Audit Brief
Corporate Risk	Partnerships	<p>Review to inform the Annual Governance Statement to assess adequacy of corporate arrangements to manage key partnership risks and for a sample of individual partnership arrangements review:</p> <ul style="list-style-type: none"> <li>• Governance arrangements</li> <li>• Achievement of expected outcomes</li> <li>• Data protection arrangements</li> <li>• Monitoring of financial management</li> </ul> <p>Funding agreements and monitoring arrangements where grants are involved.</p>
Adult Social Care & Homelessness	Housing Support Grant 2023-24	Assurance on the preparation of the grant claim and authorisation process.
Finance and Audit	DLL - review of Teckle agreement	To provide assurance that DLL are complying with the terms of the Teckle agreement.
Finance and Audit	General Ledger	<p>Annual assurance for the S151 Officer.</p> <p>To review processes and procedures in place and compliance with all financial policies.</p>
Finance and Audit	Payroll	<p>Annual assurance for the S151 Officer.</p> <p>To review processes and procedures in place and compliance with all financial policies.</p>
Finance and Audit	Accounts payable (AP)	<p>Annual assurance for the S151 Officer.</p> <p>To review processes and procedures in place and compliance with all financial policies.</p>
Finance and Audit	Treasury Management	<p>Annual assurance for the S151 Officer.</p> <p>To review processes and procedures in place and compliance with all financial policies.</p>
Finance and Audit	Bank Reconciliation	<p>Annual assurance for the S151 Officer.</p> <p>To review processes and procedures in place and compliance with all financial policies.</p>
Finance and Audit	Council Tax	<p>Annual assurance for the S151 Officer.</p> <p>To review processes and procedures in place and compliance with all financial policies.</p>
Finance and Audit	Sundry Debtors	<p>Annual assurance for the S151 Officer.</p> <p>To review processes and procedures in place and compliance with all financial policies.</p>

## Internal Audit Strategy 2024-25

Council Service	Audit Project	Audit Brief
Finance and Audit	Housing Benefits	Annual assurance for the S151 Officer. To review processes and procedures in place and compliance with all financial policies.
Finance and Audit	NNDR	Annual assurance for the S151 Officer. To review processes and procedures in place and compliance with all financial policies.
Proactive Fraud Work	NFI 2022-24	To complete the matching process during this financial year.
Reactive Fraud Work	Whistleblowing	As required.
Follow ups	Follow up reviews	As required.

**Table 5 – Other projects**

Council Service	Audit Project	Audit Brief
Cross-cutting services review	Tackling poverty	As required.
Adult Social Care & Homelessness	Housing First follow-up	As required.
Adult Social Care & Homelessness	Cefndy follow up	As required.
Adult Social Care & Homelessness	Cynnig follow up	As required.
Education Services	Christ the Word Follow up	As required.
Income reviews	Rhuddlan Town Council	As required.
Income reviews	School funds	As required.

# Internal Audit Strategy 2024-25

## 6. Internal Audit Performance

6.1 Internal Audit will continue to use the following performance measures from 1 April 2024 to measure its customer service and its efficiency and effectiveness in following up action plans and ensuring that agreed improvement is delivered by services following an internal audit review.

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

## 7. Public Sector Internal Audit Standards (PSIAS)

7.1 PSIAS 1312 states that "External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The CAE [Chief Audit Executive, which in Denbighshire's case is currently the Chief Internal Auditor] must discuss with the board:

## Internal Audit Strategy 2024-25

- The form and frequency of external assessments.
- The qualifications and independence of the assessor or assessment team, including any potential conflict of interest.”

7.2 An external assessment was carried out in 2023-24 by Ceredigion County Council on a peer review basis organised through the Welsh Chief Auditors Group. The results of the review have been scheduled to appear on the next Governance and Audit Committee on the 12 June 2024. The report states that:

*“The evaluator has concluded that the Internal Audit service for Denbighshire County Council currently conforms with 45 of the Public Sector Internal Audit Standards (PSIAS) and partly conforms with six. There are five areas of non-conformance identified”.*

7.2 During the next 24 months the Chief Internal Auditor will work towards completing the action plan agreed to ensure full compliance and progress will be report to the Governance and Audit Committee in the quarterly internal audit updates.

Mae tudalen hwn yn fwriadol wag



# **Internal Audit Quality Assurance Improvement Programme (QAIP) 2024-25**

# Internal Audit Quality Assurance Improvement Programme 2024-25

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# Internal Audit Quality Assurance Improvement Programme 2024-25

## 1. Introduction

1.1 The standards that internal audit work towards are laid out in the Public Sector Internal Audit Standards (PSIAS). The PSIAS set out the ethical attributes and performance standards for an effective Internal Audit service. Compliance with the standards should be assessed internally and is subject to an External Assessment to be conducted at least once every five years by a qualified, independent assessor from outside the Council. The PSIAS require that Internal Audit sets out its quality assurance arrangements in the form of a Quality Assurance Improvement Plan (QAIP).

1.2 The PSIAS set out the requirement for a QAIP:

*“The Chief Internal Auditor must develop and maintain a quality assurance and improvement programme that covers all aspects of internal audit activity which must include both internal and external assessments.”*

1.3 The QAIP is designed to provide reasonable assurance to the stakeholders of the Council that Internal Audit:

- Performs its work in accordance with its Charter, which is consistent with the Public Sector Internal Audit Standards (PSIAS);
- Operates in an effective and efficient manner; and
- Is perceived by stakeholders as adding value and continually improving its operations.

1.4 Internal Audit’s QAIP covers all aspects of Internal Audit activity in accordance with the PSIAS Standard 1300 (Quality Assurance and Improvement Programme), including:

# Internal Audit Quality Assurance Improvement Programme 2024-25

- Monitoring the Internal Audit activity to ensure it operates in an effective and efficient manner (1300);
- Ensuring compliance with the PSIAS Definition of Internal Auditing and Code of Ethics (1300);
- Helping the Internal Audit activity add value and improve organisational operations (1300);
- Undertaking both periodic and on-going internal assessments (1311); and
- Commissioning an external assessment to the Audit Committee at least once every five years, the results of which are communicated to the Audit Committee (1312 and 1320).

1.5 The Chief Internal Auditor is ultimately responsible for the QAIP, which covers all types of Internal Audit activities, including consulting.

## 2. Internal Assessment

2.1 The Accounts and Audit Regulations (Wales) 2014 places a statutory obligation on the Council to conduct a review of effectiveness of internal audit at least once a year. In accordance with the PSIAS Standard, internal assessments are undertaken through both on-going and periodic reviews.

### **On-going Reviews**

2.2 Continual assessments of quality are undertaken via:

- Effective planning, allocation of audit resources and reporting of activities;
- Management supervision of all reviews undertaken;
- Appropriate template paperwork for scoping paper, working papers and a standard report template;

# Internal Audit Quality Assurance Improvement Programme 2024-25

- Structured process in place for reviewing working papers and draft report by the Principal Auditor, and an effective quality assurance review completed by the Chief Internal Auditor;
- A Post-Audit Questionnaire is sent out with the Final Report to gather feedback;
- Monitoring of key performance targets and annual reporting to the Corporate Executive Team, Cabinet and Governance and Audit Committee;
- Regular training for the team;
- Use of data analytics and audit management software; and
- Chief Internal Auditor will review and agree all reports and all low and no assurance reports will be taken to Governance and Audit Committee for scrutiny.

## Periodic Reviews

- 2.3 The Internal Audit Service operates to a Charter that is regularly reviewed, and which mandates compliance with relevant professional standards and specifically the definition of Internal Auditing, the Code of Ethics and the PSIAS.
- 2.4 Periodic assessments are designed to evaluate conformance with these standards and are conducted via:
- Quarterly Internal Audit updates to the Governance and Audit Committee, which includes progress against the annual plan, list of reports issued in the period and the individual audit opinion for each report issued;
  - Annual self-assessment of conformance with PSIAS;
  - Annual review of compliance against the requirements of the QAIP, the results of which are reported to senior management and the Governance and Audit Committee;
  - Regular 1-2-1 meetings with each member of Internal Audit to support development; and
  - Regular review of individual auditors' compliance with their continuous professional development requirements.

# Internal Audit Quality Assurance Improvement Programme 2024-25

- 2.5 Significant areas of non-compliance with PSIAS identified through internal assessment will be reported in the Internal Audit Annual Report and used to inform the Annual Governance Statement.
- 2.6 Results of internal assessments will be reported to the Governance and Audit Committee at least annually. The Chief Internal Auditor will implement appropriate follow-up to any identified actions to ensure continual improvement of the service.
- 2.7 The Chief Internal Auditor will also periodically identify improvement requirements, for example in respect of audit planning, assurance mapping, audit processes, counter fraud, skills development for the team, audit profile and performance.

## 3. External Assessments

- 3.1 Consistent with the PSIAS, an external assessment occurs at least once every five years to ensure continued application of professional standards. An external assessment was carried out in 2023-24 by Ceredigion County Council on a peer review basis organised through the Welsh Chief Auditors Group. The results of the review have been scheduled to appear on the next Governance and Audit Committee on the 12 June 2024. The report states that:

*“The evaluator has concluded that the Internal Audit service for Denbighshire County Council currently conforms with 45 of the Public Sector Internal Audit Standards (PSIAS) and partly conforms with six. There are five areas of non-conformance identified”.*

- 3.2 During the next 24 months the Chief Internal Auditor will work towards completing the action plan agreed to ensure full compliance and progress will

# **Internal Audit Quality Assurance Improvement Programme 2024-25**

be report to the Governance and Audit Committee in the quarterly internal audit updates.

## **4. Review of the QAIP**

- 4.1 The QAIP is reviewed at least annually. Appendix 1 provides an update on the improvement actions identified in 2023/24 following the external assessment by Ceredigion County Council in 2023/24.

## 5. Appendix 1 – Quality Assurance and Improvement

### Programme Action Plan

Ref No	PSIAS Self-Assessment / PSIAS Standards	Conforms	Recommendation	Responsible
1	1000 Purpose, Authority and Responsibility	Partial	<p>The Internal Audit Charter does not currently outline the specific responsibilities of the Governance and Audit Committee, or the role of statutory officers (CEO / CFO / Monitoring Officer) with regards to Internal Audit. It is therefore advisable to update the Internal Audit Charter to include this information.</p> <p>The IA Charter also states that the CIA reports functionally to the Head of Finance and Audit and should be updated to correctly state that the CIA reports functionally to the board and administratively to the Head of Finance &amp; Audit.</p>	Chief Auditor
2	1210 Proficiency and Due Professional Care	Partial	The Council should significantly support the Internal Audit function in achieving the required qualifications for proficiency, as soon as possible.	Chief Auditor
3	1300 Quality Assurance and Improvement Programme (QAIP)	Does Not Conform	The CIA should develop and maintain a QAIP to assess the efficiency and effectiveness of the IA function that covers all aspects of the internal audit activity and enables conformance with the PSIAS and continuous improvement.	Chief Auditor
4	1310 Requirements of the Quality Assurance and Improvement Programme	Does Not Conform	The CIA should develop and maintain a QAIP that includes both internal and external assessments.	Chief Auditor



# Internal Audit Quality Assurance Improvement Programme 2024-25

5	1320 Reporting on the Quality Assurance and Improvement Programme	Partial	The QAIP of the results of the previous External Quality Assessment (2017/18) is reported to GAC as part of the Annual Report. In addition, to conform with the PSIAS, Internal Self-Assessments should be undertaken by the CIA and the results included in the QAIP and reported to GAC.	Chief Auditor
6	1321 Use of 'Conforms with the International Standards for the Professional Practice of Internal Auditing'	Does Not Conform	As no formal QAIP in place, the statement 'Conforms with the International Standards for the Professional Practice of Internal Auditing' should be removed from reports until the required QAIP process is in place to confirm this.	Chief Auditor
7	1322 Disclosure of Non-conformance	Does Not Conform	The CIA should disclose any instances of non-conformance to the board. This would include that periodic self-assessments were not undertaken and a formal QAIP was not in place.	Chief Auditor
8	2010 Planning	Partial	<p>The internal audit plan was determined by considering the Corporate Risk Register, Assurance Framework and discussions with Management, there is no documented risk assessment in place.</p> <p>Two audit engagements in the 2023/24 IA Plan align to 'critical' corporate risks, however, it is not clear how the prioritisation of the remainder of the audit work included in the IA plan aligns to the organisation's goals and corporate risks.</p>	Chief Auditor

# Internal Audit Quality Assurance Improvement Programme 2024-25

			It may be an ideal opportunity to revise and develop the annual risk assessment process to ensure the annual audit plan is fully aligned with the Council's risk management framework and focused on the key risks to its strategic objectives. The IA Plan should also set out the estimated resources required for the work and include consulting engagements.	
9	2120 Risk Management	Partial	<p>The internal audit activity should evaluate the effectiveness of the organisation's risk management processes to determine whether:</p> <ul style="list-style-type: none"> <li>a) Organisational objectives support and align with the organisation's mission.</li> <li>b) Significant risks are identified and assessed.</li> <li>c) Appropriate risk responses are selected that align risks with the organisation's risk appetite.</li> <li>d) Relevant risk information is captured and communicated in a timely manner across the organisation to enable staff, management, and the board to carry out their responsibilities.</li> </ul> <p>Internal Audit should also evaluate the potential for fraud and how the organisation manages fraud risk.</p>	Chief Auditor
10	2421 Errors and Omissions	Partial	The Audit Manual should be updated to include provision that in the event of a final audit report containing a significant error or omission, the relevant auditor / CMIA etc. will re-issue the corrected information to all parties who received the original communication.	Chief Auditor

# Internal Audit Quality Assurance Improvement Programme 2024-25

11	2430 Use of 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing'	Does Not Conform	The statement 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing' should be removed from reports until the results of the QAIP support such a statement.	Chie Aud
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Mae tudalen hwn yn fwriadol wag

<b>Adroddiad i'r</b>	Pwyllgor Llywodraethu ac Archwilio
<b>Dyddiad y cyfarfod</b>	12 Mehefin 2024
<b>Aelod Arweiniol / Swyddog</b>	Y Cyngorydd Gwyneth Ellis / Bob Chowdhury – Prif Archwilydd Mewnol
<b>Awdur yr adroddiad</b>	Bob Chowdhury, Prif Archwilydd Mewnol
<b>Teitl</b>	Asesiad Archwiliad Allanol Archwilio Mewnol 15 Ebrill 2024

## 1. Am beth mae'r adroddiad yn sôn?

1.1. Mae'r adroddiad hwn yn darparu Adroddiad Asesiad Archwiliad Allanol Archwilio Mewnol a gyflwynwyd ar 15 Ebrill 2024 ar gyfer tîm Archwilio Mewnol Cyngor Sir Ddinbych. Gellir cwblhau'r asesiad allanol un ai trwy:

- Asesiad allanol llawn, neu
- Hunan-asesiad mewnol wedi'i ddilysu gan adolygwr asesiad allanol.

1.2. Fel aelod o'r Grŵp Prif Archwilwyr Cymru, rydym wedi cytuno i fabwysiadu'r dull hunanasesu, gydag aelod arall o'r Grŵp yn cyflawni dilysiad annibynnol. Wrth gwblhau'r hunanasesiad, rhannwyd y wybodaeth gyda'r Rheolwr Corfforaethol - Archwilio Mewnol yng Nghyngor Sir Ceredigion a gwblhaodd yr asesiad allanol a darparodd adroddiad.

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

2.1 Mae Safonau Archwilio Mewnol y Sector Cyhoeddus yn nodi "Rhaid i asesiadau allanol gael eu cynnal o leiaf unwaith bob pum mlynedd gan aseswr annibynnol cymwys neu dîm asesu o'r tu allan i'r sefydliad. Rhaid i'r Prif Weithredwr Archwilio, sydd, yn achos Sir Ddinbych yn Brif Archwilydd Mewnol, drafod gyda'r bwrdd:

- ffurf ac amllder asesiadau allanol.

- cymwysterau ac annibyniaeth yr aseswr allanol neu'r tîm asesu, gan gynnwys unrhyw wrthdaro buddiannau posibl.”

2.1. Mae asesiad allanol wedi cael ei gyflawni yn 2023-24 gan Gyngor Sir Ceredigion ar sail adolygiad gan gymheiriaid, wedi 'i drefnu trwy'r Grŵp Prif Archwilwyr Cymru ac mae'r adroddiad wedi'i atodi fel Atodiad 5.

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

3.1. Mae'r Pwyllgor yn ystyried y camau gweithredu o fewn yr Asesiad Sicrwydd Ansawdd Allanol Archwiliad Mewnol ac yn monitro'r cynnydd a wneir i gwblhau'r camau gweithredu a chydymffurfio'n llawn.

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

4.1. Roedd yr adolygiad asesiad allanol yn cadarnhau bod tîm Archwilio Mewnol Sir Ddinbych yn cyflawni cydymffurfiad cyffredinol gyda mwyafrif y safonau. Mae'r Tîm Archwilio Mewnol yn cydymffurfio â 45 o Safonau Archwilio Mewnol y Sector Cyhoeddus, yn cydymffurfio'n rhannol â chwech, ac nid yw'n cydymffurfio â phump.

4.2. Y meysydd o ddiffyg cydymffurfio o ran yr Asesiad Ansawdd Allanol Archwilio Mewnol yw:

- 1300 Rhaglen Sicrhau Ansawdd a Gwelliant;
- 1310 Gofynion y Rhaglen Sicrhau Ansawdd a Gwelliant;
- 1321 Y defnydd o gydymffurfiad â Safonau ar gyfer Ymarfer Proffesiynol "Archwilio Mewnol";
- 1322 Datgelu diffyg cydymffurfio; a
- 2430 Y Defnydd o "Ymddygiad mewn cydymffurfiad â Safonau Rhyngwladol ar gyfer Ymarfer Proffesiynol Archwilio Mewnol"

4.3. Y meysydd o gydymffurfio'n rhannol o ran yr Asesiad Ansawdd Allanol Archwilio Mewnol yw:

- 1000 Diben, Awdurdod a Chyfrifoldeb;
- 1210 Hyfedredd a Gofal Proffesiynol Priodol;
- 1320 Adrodd ar y Rhaglen Sicrhau Ansawdd a Gwelliant;

- 2010 Cynllunio;
- 2120 Rheoli Risg; a
- 2421 Gwallau a Hepgoriadau.

- 4.4. Yn dilyn yr Asesiad Allanol, mae'r Rheolwr Corfforaethol - Archwilio Mewnol wedi llunio Cynllun Gweithredu sydd wedi ei drafod a'i gytuno gyda'r Prif Archwiliwr Mewnol ar gyfer Sir Ddinbych. Mae'r Cynllun Gweithredu yn cynnwys argymhellion y bydd y Prif Archwiliwr Mewnol angen eu gweithredu er mwyn newid y diffyg cydymffurfriad / cydymffurfriad rhannol i gydymffurfriad llawn dros y 18 i 24 mis nesaf.
- 4.5. Ar adeg llunio'r adroddiad hwn, mae tri o'r argymhellion diffyg cydymffurfio wedi cael eu datrys ac mae'r ddau sy'n weddill ar y trywydd iawn i gael eu cwblhau erbyn diwedd Mehefin 2024.
- 4.6. Nid yw'r chwe argymhelliad cydymffurfriad rhannol mor hawdd eu datrys, ac ar adeg llunio'r adroddiad hwn, mae dau wedi'u cwblhau ac mae'r pedwar arall ar y trywydd iawn i gael eu cwblhau o fewn 12 i 24 mis.

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

- 5.1. Rôl Archwilio Mewnol yw darparu sicrwydd o ran digonolrwydd ac effeithlonrwydd fframwaith llywodraethu'r Cyngor, rheoli risg a rheolaeth fewnol. Mae pob un o'r meysydd hyn yn helpu i sicrhau bod y Cyngor yn gallu darparu ei holl flaenoriaethau corfforaethol fel y nodwyd yn ei gynllun corfforaethol.

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

- 6.1. Nid oes unrhyw gostau ychwanegol yn gysylltiedig â'r adroddiad hwn. Mae'r camau i sicrhau cydymffurfiaeth â deddfwriaethau perthnasol a pholisïau'r Cyngor yn cael eu cymryd o fewn y cyllidebau presennol.

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

- 7.1. Amherthnasol – nid oes angen gwneud penderfyniad mewn perthynas â'r adroddiad hwn.

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

8.1. Ymgynghorwyd â Phennaeth Cyllid ac Archwilio a bydd yr adroddiad yn cael ei rannu gyda'r Tîm Gweithredol Corfforaethol, y Cabinet yn adroddiad chwarterol Gorffennaf ac Uwch Dîm Arweinyddiaeth yn y diweddariad chwe mis ym Medi.

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

9.1. Amherthnasol – nid oes angen gwneud penderfyniad mewn perthynas â'r adroddiad hwn.

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

10.1. Y risg yw na fydd y Prif Archwiliwr Mewnol yn mynd i'r afael â'r holl gamau gweithredu a nodwyd, ni fydd Tîm Archwilio Mewnol Sir Ddinbych yn cydymffurfio'n llawn â Safonau Archwilio Mewnol y Sector Cyhoeddus. Eir i'r afael â'r camau gweithredu dros y 18 i 24 mis nesaf gan nad ellir cwblhau'r camau hyfedredd a gofal proffesiynol priodol yn gynt.

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

11.1. Amherthnasol – nid oes angen gwneud penderfyniad mewn perthynas â'r adroddiad hwn.



# GWASANAETH ARCHWILIO MEWNOL INTERNAL AUDIT SERVICE



Cyngor Sir  
**CEREDIGION**  
County Council

## **INTERNAL AUDIT EXTERNAL QUALITY ASSESSMENT**

### **AUDIT REPORT – DENBIGHSHIRE COUNTY COUNCIL**

Report Prepared by: Alex Jenkins, Corporate Manager –  
Internal Audit

Date of Issue: 15<sup>th</sup> April 2024

# INTERNAL AUDIT EXTERNAL QUALITY ASSESSMENT

## Denbighshire County Council

### 1.0 Introduction

- 1.1. The Public Sector Internal Audit Standards (PSIAS) became effective from 1 April 2013<sup>1</sup>, 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 of the organisation.
- 1.2. The two possible approaches to external assessments outlined in the standards included either a full external assessment, or an internal self-assessment, which is validated by an external reviewer.
- 1.3. Members of the Welsh Chief Auditor Group (WCAG) elected to adopt the self-assessment approach, with another member of the WCAG undertaking the independent validation.
- 1.4. The validation assessment comprised a desktop review of the self-assessment and supporting evidence, as well as discussions with the Chief Internal Auditor (CIA) and the Chair and Deputy Chair of the Governance and Audit Committee to gain insight and views on the operation of the Internal Audit Team and adherence to the Standards.
- 1.5. The assessment criteria used can be found in [Appendix I](#).
- 1.6. Any non-conformance with the Standards and the impact must be disclosed to senior management and the Governance and Audit Committee.
- 1.7. The Head of Audit (Corporate Manager – Internal Audit (CMIA)) from Ceredigion County Council, supported by the Head of Audit & Risk from Anglesey County Council undertook a self-assessment review of conformance against the PSIAS during February and March 2024.

### 2.0 Purpose

- 2.1 The purpose of the external assessment is to help improve delivery of the audit service to an 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.

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<sup>1</sup> Last revised in 2017

### 3.0 Assessment Results

- 3.1 The Public Sector Internal Audit Standards (PSIAS) encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), namely: the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing.
- 3.2 Across the mandatory elements of the PSIAS, there are there are 56 best practice areas or standards, which comprise 304 best practice lines within the PSIAS self-assessment.

ASSURANCE	GENERALLY CONFORMS
<p style="text-align: center;"><b>Following validation of the self-assessment by Ceredigion County Council, the Internal Audit Service of Denbighshire County Council ‘Generally Conforms’ with the requirements. ‘Generally Conforms’ reflects the highest level of conformance following an external assessment.</b></p> <p>The evaluator has concluded that the Internal Audit service for Denbighshire County Council currently conforms with 45 of the Public Sector Internal Audit Standards (PSIAS) and partially conforms with six. There are 5 areas of non-conformance identified.</p>	

### 4.0 Improvement Action Plan

- 4.1 As shown above, the results of the external assessment are mainly positive, with the Council achieving ‘general conformance’ with the majority of the standards. The main areas where the Council has demonstrated ‘non-conformance’ or ‘partial conformance’ with the PSIAS are as follows:
  - There is no formal Quality Assurance and Improvement Programme (QAIP) in place and the CIA has not carried out annual self-assessments on the Internal Audit activity’s conformance to the PSIAS. The CIA should report the QAIP and progress against it to GAC in the annual report.
  - Use of the statement ‘Conforms with the International Standards for the Professional Practice of Internal Auditing’ where no formal QAIP process in place.
  - Non-conformance with the PSIAS (Formal QAIP not in place and self-assessments on conformance to the PSIAS not undertaken by the CIA) not reported to the Governance & Audit Committee.
  - As a result of difficulties recruiting suitably qualified and experienced internal auditors, the CIA has recruited staff on career pathways. Therefore, the internal audit team do not yet possess sufficient skills and experience to cover

all areas of the Internal Audit plan. They are, however, enrolled on suitable qualifications.

- Two audits engagements in the 2023/24 IA Plan align to 'critical' corporate risks, however, it is not clear how the prioritisation of the remainder of the audit work included in the IA plan aligns to the organisation's goals and corporate risks.
- The Internal Audit activity has not evaluated the effectiveness of the organisation's risk management processes or how the organisation manages fraud risk.
- A small number of amendments to the CMIA's Annual Report, the Internal Audit Charter and the Audit Manual are needed to ensure all elements of the PSIAS are fully satisfied.

4.2 An [Assessment Summary](#) and a detailed [Improvement Action Plan](#) of eleven improvement areas identified during the assessment is included in the body of this report. The Action Plan includes suggested timescales for implementation and responsibilities for the actions.

4.3 We have provided the Chief Internal Auditor with a copy of the detailed assessment in a separate document.

4.4 Six areas of partial conformance and five areas of non-conformance were identified in the external quality assessment, this has been detailed in the Improvement Action Plan. Overall, the Denbighshire County Council's Internal Audit Service complies with the standards in all significant areas and operates independently and objectively.

## ASSESSMENT SUMMARY

Reference	Public Sector Internal Audit Standard	Assessment Results
1	<b>Mission of Internal Audit</b>	
2	<b>Definition of Internal Auditing</b>	
3	<b>Core Principles for the Professional Practice of Internal Auditing:</b>	
4	<b>Code of Ethics</b>	
5	<b>Attribute Standards:</b>	
1000	Purpose, Authority and Responsibility	
1010	Recognising Mandatory Guidance in the Internal Audit Charter	
1100	Independence and Objectivity	
1110	Organisational Independence	
1111	Direct Interaction with the Board	
1112	Chief Audit Executive Roles Beyond Internal Auditing	
1120	Individual Objectivity	
1130	Impairment to Independence or Objectivity	
1200	Proficiency and Due Professional Care (Standards 1210-1230):	

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Reference	Public Sector Internal Audit Standard	Assessment Results
1210	- <i>Proficiency</i>	
1220	- <i>Due Professional Care</i>	
1230	- <i>Continuing Professional Development</i>	
1300	Quality Assurance and Improvement Programme (Standards 1310-1320):	
1310	- <i>Requirements of the Quality Assurance and Improvement Programme</i>	
1311	- <i>Internal Assessments</i>	
1312	- <i>External Assessments</i>	
1320	- <i>Reporting on the Quality Assurance and Improvement Programme</i>	
1321	Use of Conforms with the International Standards for the Professional Practice of Internal Auditing	
1322	Disclosure of Non-conformance	
<b>6</b>	<b>Performance Standards:</b>	
2000	Managing the Internal Audit Activity (Standards 2010 – 2060):	
2010	- <i>Planning</i>	
2020	- <i>Communication and Approval</i>	
2030	- <i>Resource Management</i>	

Reference	Public Sector Internal Audit Standard	Assessment Results
2040	- <i>Policies and Procedures</i>	
2050	- <i>Coordination and Reliance</i>	
2060	- <i>Reporting to Senior Management and the Board</i>	
2070	External Service Provider and Organisational Responsibility for Internal Audit	
2100	Nature of Work (Standards 2110 – 2130):	
2110	- <i>Governance</i>	
2120	- <i>Risk Management</i>	
2130	- <i>Control</i>	
2200	Engagement Planning (Standards 2201-2240):	
2201	- <i>Planning Considerations</i>	
2210	- <i>Engagement Objectives</i>	
2220	- <i>Engagement Scope</i>	
2230	- <i>Engagement Resource Allocation</i>	
2240	- <i>Engagement Work Programme</i>	
2300	Performing the Engagement (Standards 2300-2340):	

Reference	Public Sector Internal Audit Standard	Assessment Results
2310	- <i>Identifying Information</i>	
2320	- <i>Analysis and Evaluation</i>	
2330	- <i>Documenting Information</i>	
2340	- <i>Engagement Supervision</i>	
2400	Communicating Results (Standards 2410-2440):	
2410	- <i>Criteria for Communicating</i>	
2420	- <i>Quality of Communications</i>	
2421	- <i>Errors and Omissions</i>	
2430	- <i>Use of 'conducted in conformance with the International Standards for the Professional Practice of Internal Auditing'</i>	
2431	- <i>Engagement Disclosure of Non-conformance</i>	
2440	- <i>Disseminating Results</i>	
2450	Overall Opinions	
2500	Monitoring Progress	
2600	Communicating the Acceptance of Risks	



## IMPROVEMENT ACTION PLAN

Ref No.	PSIAS Self-Assessment / PSIAS Standards	Conforms	Recommendation	Responsibility	Timescale
1	1000 Purpose, Authority and Responsibility	Partial	The Internal Audit Charter does not currently outline the specific responsibilities of the Governance and Audit Committee, or the role of statutory officers (CEO / CFO / Monitoring Officer) with regards to Internal Audit. It is therefore advisable to update the Internal Charter to include this information. The IA Charter also states that the CIA reports functionally to the Head of Finance and Audit and should be updated to correctly state that the CIA reports functionally to the board and administratively to the Head of Finance & Audit.	Chief Internal Auditor	Next annual IA Charter review
2	1210 Proficiency and Due Professional Care	Partial	The Council should significantly support the Internal Audit function in achieving the required qualifications for proficiency, as soon as possible.	Chief Internal Auditor	As soon as possible
3	1300 Quality Assurance and Improvement Programme (QAIP)	Does Not Conform	The CIA should develop and maintain a QAIP to assess the efficiency and effectiveness of the IA function that covers all aspects of the internal audit activity and enables conformance with the PSIAS and continuous improvement.	Chief Internal Auditor	Within 3 months
4	1310 Requirements of the Quality Assurance and Improvement Programme	Does Not Conform	The CIA should develop and maintain a QAIP that includes both internal and external assessments.	Chief Internal Auditor	Within 3 months
5	1320 Reporting on the Quality Assurance and	Partial	The QAIP of the results of the previous External Quality Assessment (2017/18) is reported to GAC as part of the Annual Report. In addition, to conform with the PSIAS,	Chief Internal Auditor	Next IA Annual Report

	Improvement Programme		Internal Self-Assessments should be undertaken by the CIA and the results included in the QAIP and reported to GAC.		
6	1321 Use of 'Conforms with the International Standards for the Professional Practice of Internal Auditing'	Does Not Conform	As no formal QAIP in place, the statement 'Conforms with the International Standards for the Professional Practice of Internal Auditing' should be removed from reports until the required QAIP process is in place to confirm this.	Chief Internal Auditor	Immediately
7	1322 Disclosure of Non-conformance	Does Not Conform	The CIA should disclose any instances of non-conformance to the board. This would include that periodic self-assessments were not undertaken and a formal QAIP was not in place.	Chief Internal Auditor	Immediately
8	2010 Planning	Partial	<p>The internal audit plan was determined by considering the Corporate Risk Register, Assurance Framework and discussions with Management, there is no documented risk assessment in place.</p> <p>Two audits engagements in the 2023/24 IA Plan align to 'critical' corporate risks, however, it is not clear how the prioritisation of the remainder of the audit work included in the IA plan aligns to the organisation's goals and corporate risks.</p> <p>It may be an ideal opportunity to revise and develop the annual risk assessment process to ensure the annual audit plan is fully aligned with the Council's risk management framework and focused on the key risks to its strategic objectives. The IA Plan should also set out the estimated</p>	Chief Internal Auditor	Within 12 months

			resources required for the work and include consulting engagements.		
9	2120 Risk Management	Partial	<p>The internal audit activity should evaluate the effectiveness of the organisation's risk management processes to determine whether:</p> <ul style="list-style-type: none"> <li>a) Organisational objectives support and align with the organisation's mission.</li> <li>b) Significant risks are identified and assessed.</li> <li>c) Appropriate risk responses are selected that align risks with the organisation's risk appetite.</li> <li>d) Relevant risk information is captured and communicated in a timely manner across the organisation to enable staff, management, and the board to carry out their responsibilities.</li> </ul> <p>Internal Audit should also evaluate the potential for fraud and how the organisation manages fraud risk.</p>	Chief Internal Auditor	Within 12 months
10	2421 Errors and Omissions	Partial	The Audit Manual should be updated to include provision that in the event of a final audit report containing a significant error or omission, the relevant auditor / CMIA etc. will re-issue the corrected information to all parties who received the original communication.	Chief Internal Auditor	Within 3 months
11	2430 Use of 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing'	Does Not Conform	The statement 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing' should be removed from reports until the results of the QAIP support such a statement.	Chief Internal Auditor	Immediately

## APPENDIX I: ASSESSMENT CRITERIA

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Assessment	Definition
<p style="text-align: center;"><b>Generally Conforms</b></p>	<p>The evaluator has concluded that the relevant structures, policies and procedures of the internal audit service, as well as the processes by which they are applied, comply with the requirements of the individual Standard or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual Standards or elements of the Code of Ethics, and at least partial conformance to the others, within the section/category.</p> <p>General conformance does not require complete / perfect conformance, the ideal situation, successful practice, etc. There may be opportunities for improvement, but these must not represent situations where the service has not implemented the Standards or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives.</p>
<p style="text-align: center;"><b>Partially Conforms</b></p>	<p>The evaluator has concluded that the internal audit service is making good-faith efforts to comply with the requirements of the individual Standard or element of the Code of Ethics, section, or major category, but falls short of achieving some major objectives.</p> <p>These will usually represent significant opportunities for improvement in effectively applying the Standards or Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the service and may result in recommendations to senior management or the board of the organisation.</p>
<p style="text-align: center;"><b>Does Not Conform</b></p>	<p>The evaluator has concluded that the internal audit service is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many/all of the objectives of the individual Standard or element of the Code of Ethics, section, or major category.</p> <p>These deficiencies will usually have a significant negative impact on the service's effectiveness and its potential to add value to the organisation. These may also represent significant opportunities for improvement, including actions by senior management or the board.</p>

**GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME**

<b>Meeting</b>	<b>Item (description / title)</b>		<b>Purpose of report</b>	<b>Author / contact officer</b>	<b>Date Entered / Updated By</b>
<b>24 July 24</b>	1	Issues Referred by Scrutiny Committees (if any)	To receive and issues raised at Scrutiny	Rhian Evans/ Karen Evans – Scrutiny Co-ordinator	Standing Item
	2	Recent External Regulatory Reports Received (if any)	To consider any reports received	Helen Vaughan-Evans – Head of Corporate Support Services Performance, Digital and Assets	Standing Item
	3	Forward Work Programme	To review the work programme	Democratic Services	Standing Item
		<b>Reports</b>			
	4	Annual Governance and Audit Report		Monitoring Officer	
	5	Annual Complaints Process Report		Kevin Roberts	
	6	Treasury Management Update and Review		Head of Finance	
	7	Budget Process Update	To update the Committee on the 2025/26 budget	Head of Finance	
	8	Annual Governance Statement		Chief Internal Auditor	
	9	Corporate Risk Register		Helen Vaughan-Evans, Head of Corporate Support Services, Performance, Digital and Assets	
	10	Conwy and Denbighshire Youth Justice Services		Nicola Stubbins, Corporate Director: Social Services and Education /	20.05.2024

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## GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME

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Meeting	Item (description / title)		Purpose of report	Author / contact officer	Date Entered / Updated By
				Jenny Williams, Strategic Director, Social Care and Education CCBC	
	11	Little Acorns at Christ the Word		Nicola Stubbins, Corporate Director: Social Services and Education	20.05.2024
	12	Care Inspectorate Wales – Inspection Report on Dolwen, Denbigh		Nicola Stubbins, Corporate Director: Social Services and Education	04.06.2024
	13	Code of Governance and Audit	Deferred from June meeting	Gary Williams – Monitoring Officer	04.06.2024
<b>Information Item</b>	14	Teckal Agreement	Deferred from June meeting	Gary Williams – Monitoring Officer	04.06.2024
<b>25 Sept 24</b>	1	Issues Referred by Scrutiny Committees (if any)	To receive any issues raised at Scrutiny	Rhian Evans/ Karen Evans – Scrutiny Co-ordinator	Standing Item
	2	Recent External Regulatory Reports Received (if any)	To consider any reports received	Helen Vaughan-Evans – Head of Corporate Support Services Performance, Digital and Assets	Standing Item
	3	Internal Audit Update	To update committee on Internal Audit's latest progress	Chief Internal Auditor	
	4	Forward Work Programme	To review the work programme	Democratic Services	Standing Item

## GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME

Meeting	Item (description / title)		Purpose of report	Author / contact officer	Date Entered / Updated By
		<b>Reports</b>			
	5	Partnership Working arrangements		Chief Internal Auditor	06/03/2024
	6	Audit of Statement of Accounts		Head of Finance, Liz Thomas	
<b>For information</b>	7	Annual Health and Safety		Corporate Health and Safety Manager	
<b>For information</b>	8	Annual Property Compliance Report		Sarah Wainwright	
<b>20 Nov 24</b>	1	Issues Referred by Scrutiny Committees (if any)	To receive any issues raised at Scrutiny	Rhian Evans/ Karen Evans – Scrutiny Co-ordinator	Standing Item
	2	Recent External Regulatory Reports Received (if any)	To consider any reports received	Helen Vaughan-Evans – Head of Corporate Support Services Performance, Digital and Assets	Standing Item
	3	Forward Work Programme		Democratic Services	Standing Item
		<b>Reports</b>			
<b>For information</b>	4	Annual Whistleblowing		Gary Williams – Monitoring Officer	
<b>For information</b>	5	Annual RIPA		Gary Williams – Monitoring Officer	
	6	Annual Treasury Management Update Report		Head of Finance	

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## GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME

Meeting	Item (description / title)		Purpose of report	Author / contact officer	Date Entered / Updated By
For information	7	Annual SIRO report		Helen Vaughan-Evans – Head of Corporate Support Services Performance, Digital and Assets	
	8	Corporate Risk Register Review		Helen Vaughan-Evans – Head of Corporate Support Services Performance, Digital and Assets / Heidi Barton-Price	
	9	Budget Process Update	To update the Committee on the 2025/26 budget	Head of Finance	

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### FUTURE ITEMS

			Date Entered / Updated By
1	Changes to the Committee's Terms of Reference	Monitoring Officer	
2	Housing Revenue Account	Head of Finance to liaise with relevant dept.	
3	JICPA Assessment Update	To receive any updates. Corporate Director: Social Services And Education	

NB The exact date of publication of occasional reports by for example Wales Audit Office or Annual Reports by the Ombudsman are not presently known. They will be assigned a meeting date as soon as practicable.

**Date Updated: 04.06.2024 SLW**



## GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME

### FUTURE TRAINING DATES

<u>Date and Time</u>	<u>Topic</u>	<u>Officer</u>
	Assurance Rating / Scoping of Audits / Status of Internal Audit	Chief Internal Auditor
Oct	Procurement rules and regulations	Monitoring Officer
	Risk Management	Strategic Planning and Performance Team Leader

Mae tudalen hwn yn fwiadol wag