



Complete Agenda

Democratic Service
Swyddfa'r Cyngor
CAERNARFON
Gwynedd
LL55 1SH

Meeting

AUDIT COMMITTEE

Date and Time

10.30 am, TUESDAY, 1ST DECEMBER, 2015

Location

Siambr Hywel Dda, Council Offices, Caernarfon, Gwynedd. LL55 1SH

Contact Point

Bethan Adams

01286 679020

BethanAdams@gwynedd.gov.uk

(DISTRIBUTED: 23/11/15)

AUDIT COMMITTEE

MEMBERSHIP (19)

Plaid Cymru (9)

Councillors

Aled Ll. Evans
Charles Wyn Jones
W. Tudor Owen

E. Selwyn Griffiths
Dilwyn Morgan
Gethin Glyn Williams

Sian Gwenllian
Michael Sol Owen
John Wyn Williams

Independent (5)

Councillors

Trevor Edwards
John Brynmor Hughes
Angela Russell

Thomas G. Ellis
John Pughe Roberts

Llais Gwynedd (2)

Councillors

Anwen J. Davies

Aeron M. Jones

Labour (2)

Councillors

Sion W. Jones

Glyn Thomas

Lay Member

John Pollard

Ex-officio Member

Vice-Chairman of the Council

AGENDA

1. VICE-CHAIRMAN

To elect a Vice-chairman for 2015/16.

2. APOLOGIES

To receive apologies for absence.

3. DECLARATION OF PERSONAL INTEREST

To receive any declaration of personal interest.

4. URGENT ITEMS

To note any items which are urgent business in the opinion of the Chairman so they may be considered.

5. MINUTES

1 - 6

The Chairman shall propose that the minutes of the meeting of this committee, held on 24 September 2015, be signed as a true record.

6. EXTERNAL AUDIT REPORTS

7 - 55

To submit the report of the Head of Corporate Support.

7. THE EFFECTIVENESS OF THE COUNCIL'S SCRUTINY ARRANGEMENTS

56 - 57

To submit the report of the Senior Manager, Democracy and Delivery.

8. 2014/15 FINAL ACCOUNTS

58 - 63

To submit the report of the Head of Finance.

9. REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW (SEPTEMBER 2015)

64 - 84

To submit the report of the Head of Finance.

10. CAPITAL PROGRAMME 2015/16 - SECOND QUARTER REVIEW (SEPTEMBER 2015)

85 - 92

To submit the report of the Head of Finance.

11. THE COUNCIL'S FINANCIAL STRATEGY 2016/17 - 2019/20

93 - 97

To submit the report of the Head of Finance.

- 12. RISK MANAGEMENT ARRANGEMENTS** 98 - 104
- To submit the report of the Senior Manager Revenues and Risk.
- 13. REPORT OF THE CONTROLS IMPROVEMENT WORKING GROUP** 105 - 110
- To submit the report of the Chair of the Audit Committee outlining the feedback from the meeting of the Working Group on 12 November 2015.
- 14. OUTPUT OF INTERNAL AUDIT** 111 - 127
- To submit the report of the Audit Manager outlining the work of Internal Audit for the period between 14 September and 31 October 2015.
- 15. INTERNAL AUDIT PLAN 2015/16** 128 - 133
- To submit the report of the Audit Manager on the progress made on the 2015/16 Internal Audit Plan.
- 16. AUDIT COMMITTEE FORWARD PROGRAMME** 134 - 136
- To submit the report of the Senior Manager Revenues and Risk.

AUDIT COMMITTEE 24/9/15

Present: Councillor John Pughe Roberts (Chairman)

Councillors: Trevor Edwards, Tom Ellis, Aled Ll. Evans, E. Selwyn Griffiths, Sian Gwenllian, John B. Hughes, Aeron M. Jones, Charles Wyn Jones, W. Tudor Owen, Angela Russell, Gethin Glyn Williams, John Wyn Williams and Peredur Jenkins (Cabinet Member for Resources)

Lay Member: Mr John Pollard

Also in Attendance: Dafydd Edwards (Head of Finance Department), William E. Jones (Senior Finance Manager), Ffion Madog Evans (Finance Manager – Resources and Corporate), Caroline Lesley Roberts (Investment Manager – for Item 5 and 6 on the agenda), Dewi Morgan (Revenue and Risk Senior Manager), Luned Fôn Jones (Audit Manager), Amanda Hughes (Financial Audit Manager, Wales Audit Office), Derwyn Owen (Engagement Leader, Wales Audit Office) and Bethan Adams (Member Support and Scrutiny Officer).

Apologies: Councillors Dilwyn Morgan, Michael Sol Owen and Glyn Thomas.

1. TRIBUTE

The Chairman paid tribute to the late Councillor Robert J. Wright (Vice-chairman of the Committee).

The members stood as a mark of respect.

A tribute was also paid to Councillor Eddie Dogan, a former member of this committee.

2. WELCOME

Councillors E. Selwyn Griffiths, Sian Gwenllian and W. Tudor Owen, who were attending their first meeting of this Committee, were welcomed.

3. DECLARATION OF PERSONAL INTEREST

No declarations of personal interest were received from any members present.

4. MINUTES

The Chairman signed the minutes of the meeting of this committee held on 16 July 2015, as a true record.

5. FINAL ACCOUNTS 2014/15

i) Statement of the Accounts

The Head of Finance Department submitted the revised statutory financial statements for approval by the committee. He noted that Appendix 3 in the reports that followed by the Wales Audit Office (WAO) noted the main changes in the accounts since the pre-audit version had been submitted to the Committee meeting of 16 July.

ii) Report of the Appointed Auditor on the Audit of Financial Statements

a) The Council's Accounts

In accordance with the Annual Audit procedure, namely the Appointed Auditor's report for those charged with governance, the report of the WAO was submitted. The Engagement Leader and Local Manager, WAO, were present to submit the information.

It was noted that WAO was responsible for undertaking an audit on behalf of the Auditor General and for reporting whether it was of the view that the reports presented the financial position of the Council accurately and fairly at the end of every year. It was reported that the Appointed Auditor intended to issue an unqualified audit report on Gwynedd Council's accounts for 2014/15.

The WAO representatives noted the following main points:

- That there would be a delay before the accounts were certified as a member of the public had expressed an objection to the accounts relating to the expenditure of the Trunk Road Agency. Consequently, WAO could not formally conclude its audit responsibilities or issue the certificate of audit closure until the matter had been addressed.
- In the context of misstatements not corrected, WAO had identified an overstatement of £825,000 in the provisions, namely:
 - A provision of £490,000 to cover the future loss of Council tax as a result of householders with properties that were not fully occupied throughout the year transferring over to the National Non-Domestic Rate.
 - A provision of £335,000 to contribute towards the existing pension deficit.
 Whilst there was a past obligation in relation to these costs, it was not appropriate to have a provision in the accounts as the liability was already reflected in the accounts through the International Accounting Standard 19 – Employee Benefits (IAS19) entries.
- Although it was appreciated that it was prudent to set aside these funds in budgetary terms, they did not comply with the definition of 'provisions' from a technical accounting perspective and it would be more appropriate for these sums to be set aside in earmarked reserves.

In response to the above observations, the Head of Finance Department noted the following:

- That he was not of the opinion that the objection made by a member of the public was directly related to the accounts for 2014/15.
- In relation to the overstatements, these were two technical accounting matters. Two funds had been set aside prudently; however, the auditor suggested that they should not be treated as provisions. It was noted that there were grounds to consider the money set aside as either provisions or as funds; however, the procedure would be re-considered by 2015/16.

In response to a member's observations regarding the provision relating to Council Tax, the Head of Finance Department confirmed that a Scrutiny Investigation was in the pipeline on the subject of Holiday Homes and Taxes.

In response to a member's question, it was noted that the accounting method of presumptions and the historical pension deficit had changed, with a specific sum rather than a percentage of salary given as a contribution. It was reported that the number of jobs had not reduced as much as had been anticipated in 2014-15, and thus there had been more money allocated; however, due to the financial climate a reduction was anticipated in the number of jobs in the subsequent years, therefore it was prudent to set aside the relevant provision.

b) Gwynedd Pension Fund Accounts

The Local Manager for the Wales Audit Office reported that the Council was responsible for preparing financial statements to present the financial position of the Gwynedd Pension Fund as at 31 March 2015.

It was noted that WAO was responsible for undertaking an audit and for reporting whether it was of the view that the reports presented accurately and fairly the financial position of the Pension Fund at the end of the year.

She notified the Committee that the Appointed Auditor intended to issue an unqualified audit opinion on the accounts of the Gwynedd Pension Fund for 2014/15.

The following main points were made by the Local Manager for the Wales Audit Office:

- In the context of uncorrected misstatements, that WAO had identified that death benefits and other lump sums had been understated by £119,000 with two payments relating to the 2014/15 financial year having been accounted for in 2015/16. She added that it was a minor issue; however, it was WAO's duty to draw attention to the matter.
- That the Pension Fund had not updated its Written Statement of Investment Principles (SIP) in accordance with the three-yearly timetable.
- Although the Council's accounts and the Pension Fund accounts were dealt with in separate reports, only one certificate would be issued. She noted that the Auditor General could not release the certificate until enquiries arising from an objection raised by a member of the public had been formally completed.

In response to the above observations, the Head of Finance Department noted the following:

- That the understatement was a relatively small amount considering the £1,400,000,000 value of the Pension Fund; therefore, it was not considered that this needed to be corrected.
- The Pensions Committee would review the Statement of Investment Principles and a consultation would be undertaken in 2015/16.

The Engagement Leader, Wales Audit Office expressed his gratitude for the many years of collaboration in terms of auditing the accounts considering that WAO's responsibility for auditing them was coming to an end. He added that the quality of the accounts had facilitated the audits over the years.

The Chairman and Head of Finance Department expressed their appreciation of the WAO auditors' work over the years.

It was explained that the Auditor General had decided to allocate the work of auditing the accounts to Deloitte. It was noted that the Council had no technical objection to the change but that it had emphasised to the Auditor General that the company would have to cope with the fact that Welsh was the internal administration language of the Council.

A member noted that a letter should be sent to the Auditor General to express gratitude for the work and cooperation of WAO officers over the years in relation to auditing the accounts.

RESOLVED:

- (i) that the Audit Committee, with the power delegated by the Council to be "those charged with governance" in relation to approving the statutory financial statements and the relevant audit, approves the amended statutory financial statements, accepts the related reports by the Wales Audit Office, and authorises the Head of Finance Department and Chairman of the Committee to sign the**

letters of representation and to submit them to the Appointed Auditor of the Wales Audit Office.

- (ii) that a letter should be sent to the Auditor General to express gratitude for the work and cooperation of WAO officers over the years in relation to auditing the accounts.**

6. TREASURY MANAGEMENT 2015/16 – MID YEAR REVIEW

The report of the Head of Finance Department was submitted on treasury management activity during the current financial year.

The Investment Manager confirmed that during the five months between 1 April and 31 August 2015, the Council's borrowing activity had remained within the restrictions originally placed and there were no banks where the Council had deposited money that failed to repay.

It was reported that 98% of the Council's investment in Heritable Bank had been reclaimed, with only £80,376 remaining unpaid, and that it was likely that a further apportionment would be received.

RESOLVED to accept the report for information.

7. REPORT OF THE CONTROLS IMPROVEMENT WORKING GROUP

Submitted – the report of the Chairman of the Audit Committee regarding a meeting of the above-mentioned working group held on 20 August 2015 to consider seven audits that had received a category C opinion during the period between 1 February 2015 and 30 June 2015, namely -

- a) IT Backups and Service Continuity Arrangements
- b) Health and Safety - Lone Working
- c) First Aid Payments
- ch) Jobs System
- d) Travelling Costs of Community Care Workers
- dd) Children Services - Commissioning Care
- e) Gwynedd Museum and Gallery Development Plan

It was noted that consideration had also been given to the 'Parking Enforcement' audit that had received opinion category B, as well as a matter raised by a member at the Committee's meeting on 16 July in connection with the Rhyd Ddu Outdoor Centre Leasing Arrangements to Antur Nantlle Cyf.

Senior Managers had been invited to attend the meeting to discuss the matters arising from the audits and the work that had been completed since the audit reports had been published to strengthen the internal controls in question.

It was noted that assurance had been received from the Working Group that the issues highlighted by the Internal Audit Section were receiving due attention and that steps were being taken.

A member noted that it had not been possible for him to attend the Working Group meeting for the discussion on the Rhyd Ddu Outdoor Centre Leasing Arrangements to Antur Nantlle Cyf. as he had been away on holiday.

In response to a member's observation regarding risk assessments, the Audit Manager noted that Internal Audit had checked the Departments' risk assessments last year, as well as confirm that the Health and Safety Service checked the Departments' risk assessments.

Enquiries were made regarding the financial obligations for the Council in connection with the Community Care Staff Travelling Costs audit, following a European decision whereby the working time of community care staff commenced when they left their home. It was noted that the matter was being addressed by the Human Resources Service.

In response to a member's question in terms of monitoring the Services' progress on the recommendations, the Audit Manager noted that follow-up audits had been planned.

RESOLVED to accept the report.

8. OUTPUT OF THE INTERNAL AUDIT SECTION

The work of the Internal Audit Section for the period up to 11 September 2015

The report of the Audit Manager was submitted, outlining the work of the Internal Audit Section for the period between 1 July and 11 September 2015. It was noted that there had been eight reports regarding audits from the operational plan with the appropriate opinion categories shown completed during the period, as well as two follow-up audits.

Consideration was given to all the reports individually.

Consideration was given to each individual report and during the discussion reference was made to the following matters –

Chairman's Fund

In response to a member's enquiry, it was explained that the "fund" in fact was an annual budget.

Main Accounting System – A Review of Key Controls

A member drew attention to an issue highlighted in the Employment Appeals Committee on 18 September 2015 in terms of one Department's use of another's Department's expenditure codes. In response, it was noted that it was not uncommon for an individual to be employed in more than one Department and that there was a duty on managers to verify the information. The member noted that she would discuss the matter with the officers at the end of the meeting.

RESOLVED:

- (a) to accept the reports on the work of the Internal Audit Section for the period 1 July 2015 to 11 September 2015 and to support the recommendations that have already been submitted to the managers of the relevant services for implementation.**
- (b) that the Chairman of the committee, along with Councillors Tom Ellis, John B. Hughes and Angela Russell serve on the Working Group to consider the audits that have received opinion category 'C'.**
- (c) that it is the responsibility of any member who is unable to be present in the Working Group to arrange a substitute.**

9. INTERNAL AUDIT PLAN 2015/16

The report of the Senior Audit and Risk Manager was submitted, providing an update on the current situation in terms of completing the 2015/16 internal audit plan.

It was reported that the Internal Audit Unit had surpassed the target of quarter 2, with 23.81% of the planned audits released in final draft, compared to a target of 20% by the end of the quarter.

RESOLVED to note the contents of the report as an update of progress against the 2015/16 audit plan.

The meeting commenced at 10.30pm and concluded at 11.40pm.

CHAIRMAN

MEETING: **AUDIT COMMITTEE**

DATE: **1 December 2015**

TITLE: **External Audit Reports**

PURPOSE: **To submit a summary of implementation steps established by the services in response to external audit reports and their recommendations for consideration by the Audit Committee**

AUTHOR: **Geraint Owen, Head of Corporate Support**

CABINET MEMBER: **Councillor Dyfrig Siencyn**

I. INTRODUCTION

I.1 One of the primary duties of the Audit Committee as outlined in the Local Government (Wales) Measure 2011, is to **review and assess the authority's risk management, internal control and corporate governance arrangements**. The Statutory Guidelines published pursuant to the Measure states that, in order to do this, the Committee needs to:

- *“report on the adequacy of the authority's risk management and internal control arrangements, and comment on their effectiveness, as well as following up on risks identified by auditors and requiring reports as to action taken in response;”* and
- *“the authority will need to ensure there is no unnecessary duplication between the audit committee and any overview and scrutiny committee in considering such reports”*.

I.2 At its meeting on 3 December 2013, the Audit Committee approved new arrangements of reporting in order to strengthen governance arrangements and scrutiny of the main reports avoiding any duplication or vagueness. The principal reports are:

- ESTYN Reports
- Care and Social Services Inspectorate Wales (CSSIW) Reports
- Annual Reports of the Wales Audit Office (WAO)

I.3 The Audit Committee has a responsibility to ensure that arrangements and processes are in place to ensure that any recommendations included in external audit reports are implemented.

I.4 The Scrutiny Chairs Forum at its meeting on 24 January 2014, accepted the proposal for the relevant scrutiny committees to scrutinise the principal external audit reports, and this arrangement continues.

- 1.5 A summary was submitted to the Audit Committee of the action steps established by the services in response to the external audit reports and their recommendations. The summary was submitted to the committee as the recommendations of the main reports or any other substantive recommendations came to our attention.
- 1.6 It has now become apparent that we need more thorough arrangements to enable the Audit Committee to satisfy itself that the action steps to respond to the improvement proposals of external auditors' reports have been implemented.
- 1.7 Submitted in Appendix I therefore, is a list of inspections held by external auditors over the past three years together with their proposals for improvement, their action plans and their progress to date. The committee will need to consider whether it is satisfied with the progress which has taken place.
- 1.8 This arrangement is proposed as an arrangement for the future for the Audit Committee to be satisfied about the Council's actions to respond to external auditors' reports.

2.0 Summary of the reports in Appendix I

Below is a summary of the reports in Appendix I.

2.1 Annual Improvement Report WAO 2012-13 (1.1.1 in Appendix I)

The action steps agreed upon to respond to this report have been completed.

Recommendation: The the committee accepts the evidence that the action steps to respond to this report have been completed.

2.2 Annual Improvement Report 2013-14 (1.1.2 in Appendix I)

The report did not include neither a new proposal nor improvement.

2.3 Annual Improvement Report WAO 2014-15 (1.1.3 in Appendix I)

Improvement has happened on the action steps which were agreed, and the work is continuing.

2.4 Annual Performance Evaluation CSSIW 2012-13 (1.2.1 in Appendix I)

Progress has happened on the action steps agreed following the 2012-13 performance evaluation, and the services were evaluated again as part of the CSSIW Annual Performance Evaluation in 2013-14.

2.5 Annual Performance Evaluation CSSIW 2013-14 (1.2.2 in Appendix I)

Progress has happened on the action steps agreed upon, and the work is continuing.

The CSSIW Annual Performance Evaluation 2014-15 has now been completed, and an action plan in response to the areas for improvement noted is expected.

Recommendation: To consider the CSSIW Annual Improvement Evaluation 2014-15.

2.6 Annual Performance Evaluation CSSIW 2014-15 (1.2.3 in Appendix I)

The report was published on 30 October 2015, and the conclusions of the report are being considered by the Services Scrutiny Committee on 26 November 2015. A responding action plan is expected.

2.7 Estyn 3 year inspection: Inspection on the Quality of Gwynedd Local Authority Education Service for children and young people during March 2013 (1.3.1 in Appendix I)

The progress information in the report provides evidence of the progress made during the period following the inspection to Estyn's final visit in December 2014. Following that inspection, a letter was received recording Estyn's monitoring results: " Gwynedd Council is judged to have made sufficient progress in relation to the recommendations that arose from the inspection in March 2013. As a result, Her Majesty's Chief Inspector of Education and Training in Wales is removing the authority from follow-up activity".

2.8 Local Authorities Safeguarding Children Arrangements – Gwynedd Council (WAO) – October 2014 (2.1 in Appendix I)

It is clear that progress has happened on the action plan to respond to the proposals for improvement.

2.9 Gwynedd Domiciliary Care Services Review by CSSIW – March 2014 (2.2 in Appendix I)

Arrangements are offered to monitor the implementation of the action plan which was agreed following the review.

2.10 National review of the use of deprivation of liberty safeguards (DOLS) in Wales 2014 – Gwynedd Local Authority and Betsi Cadwaladr University Health Board (CSSIW) (2.3 in Appendix I)

An action plan to respond to the proposals noted in the review is expected.

2.11 Gwynedd Fostering Service (CSSIW) – January 2015 (2.4 in Appendix I)

It is noted in the report: "We did not identify any areas of non-compliance with the requirements of The Fostering Services (Wales) Regulations 2003; however we have identified areas where practice could be further developed to assist in improving the standard of the service provided."

It is noted that any recommendations will be included in the department's work plan.

2.12 Housing and Council Tax Benefit Service Review (WAO) 2012 (2.5 in Appendix I)

Comprehensive evidence is offered in the report on the progress made to respond to the WAOs proposals for improvement.

Recommendation: That the Audit Committee considers to what extent the evidence offered on progress in the action plan is sufficient.

2.13 Gwynedd Council Information Management Feedback (WAO) 2012 (2.6 in Appendix I)

The evidence offered on the progress made to date to respond to the proposals for improvement suggest that further monitoring work is required before the action plan which was agreed is completed.

3.0 RECOMMENDATIONS

- 3.1 The committee will need to decide which ones of the recommendations and proposals for improvement in the auditors' reports listed in Appendix I it is satisfied that have been implemented. It can decide if it is to call any mater in for further consideration, either to the full committee or to the Controls Improvement Working Group.**

- 3.2 That the Audit Committee approves this arrangement as an arrangement for the future so that the committee can be satisfied with the Council's actions to respond to external auditors' reports.**

1. ANNUAL AUDITS

1.1 Annual Improvement Report – Wales Audit Office

1.1.1 Year 2012-13

The table below includes the Wales Audit Office’s proposals for improvement and the Council’s implementation plan opposite each proposal

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
P1	Increase stakeholder participation in improvement planning and evaluation.	Head of Strategic and Improvement	We will be using the voice of the users/citizens when assessing which matters will need attention in the Strategic Plan. In terms of contact with partners, we will hold a regular dialogue with the work on the Single Integrated Scheme. The timetable for planning the improvements allows more time this year for a dialogue with stakeholders when reviewing the proposals.	April 2014	Arrangements for stakeholder participation have been integrated in the preparation work for the Strategic Plan e.g. using the material from the Gwynedd Challenge consultations and the work of creating the Single Integrated Plan.
P2	Include more comprehensive and better quality performance measures, baseline data and targets in the Improvement Plan.	Head of Strategic and Improvement	The Cabinet has agreed to arrange to review the Strategic Plan which will specifically address improving clarity and assertiveness in relation to indicators and targets.	April 2014	The Improvement Plan has shown progress since 2012-13, so that it includes measures that are important to the people of Gwynedd and which affect their circumstances and show a clear link with the outcomes. Also trends are highlighted and the plan sets a clear ambition. Comparative data is included when reporting on performance.
P3	Provide better alignment and links between the improvement objectives, key performance measures and the national strategic indicators in the Improvement Plan.	Head of Strategic and Improvement	From 2014/15 onwards, the Council intends for all relevant performance indicators and national indicators to be placed under the relevant improvement objectives in order to highlight the link between them.	April 2014	The performance measures and the national indicators have been included under the relevant improvement objectives in Performance Reports from 2013-14 onwards.
P4	Establish a rolling programme of reviews to support the annual self-assessment of the governance framework. The first year of the programme should include evaluations of the effectiveness of: <ul style="list-style-type: none"> the annual performance self-assessment; the roles of the Corporate Management Team, Informal Cabinet and the chairs and vice-chairs of the Scrutiny Forum in identifying and addressing areas of underperformance against the improvement objectives; and the work of the three scrutiny committees in identifying the effects of Council policies on the residents of the county. 	Head of Finance	As noted by the auditor in his letter, a Governance Arrangements Assessment Group has been established which includes representation from the Corporate Management Team, the Monitoring Officer, Audit and Risk and Strategic and Improvement. The group will meet approximately four times a year, drawing up a work programme for the year with the annual cycle ending with the submission of the draft Annual Governance Statement to the Audit Committee in July. The Auditor’s suggestions will be duly addressed when drawing up the work programme until July 2014.	28/2/2014	The Governance Arrangements Assessment Group continues to hold regular meetings. It meets on a monthly basis for the period up to summer 2016. The Group continues to assess elements of the Council’s Governance Framework, and commissions improvements – through the Strategic Plan as needed – in order to maintain its role in assessing the governance arrangements.

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
P5	Ensure the outputs from the self-assessment of the governance framework are regularly and robustly scrutinised and challenged by the Corporate Management Team and the Audit Committee.	Head of Finance	The Corporate Management Team and the Audit Committee will receive regular feedback on the developments described in the response to P4 above.	31/3/2014	See the Audit Committee's Forward Programme, which is a separate item on the agenda, for details of when the Committee will consider the 'Governance Framework Self-assessment'. The Management Group, which includes the Corporate Management Team and the heads of department, receives updates during the key steps, such as giving input to the Annual Governance Statement.
P6	Ensure the Audit Committee receives all regulators' reports and evaluates and challenges improvements to the governance arrangements from the implementation of the recommendations in the reports.	Head of Strategic and Improvement	Discussions have already been held between Finance and Strategic and Improvement officers in order to strengthen the effectiveness of the reports by regulators which are submitted to the Committee and to consider the role of the Committee and the requirements of the Local Government (Wales) Measure 2011. From now on, the Committee will receive regular reports (at least every six months) on how the Council response to recommendations and proposals of Wales Audit Office, Estyn and Care and Social Services Inspectorate Wales.	31/12/2013	Arrangements have been in place to submit the six monthly reports. From now on, in addition to receiving information on how the Council responds to audit report recommendations, the Committee will receive copies of the full action plans.
P7	Reach early agreement on the further efficiencies, improved demand management and service cuts necessary to meet the £16.1 million required from these areas over the next four years.	Head of Strategic and Improvement	<p>At the time of the last Audit, the Council had already drawn up a four year plan for the 2013/14 – 2016/17 period with schemes already in place for meeting the financial deficit in 2013/14 and 2014/15. We identified that more schemes would be required in 2015/16 and procedures were in place to do this.</p> <p>By now the deficit for 2014/15 will be much more than expected and the Cabinet will be revisiting the strategy. It is considered that we will be able to deal with the 2014/15 situation by following the same route as the original plan but by changing some elements within that strategy and using some of the balances in order to buy time until such time as more savings schemes will be available from September 2014 onwards.</p> <p>The programme for finding those savings is in hand and we will be providing details on it over the coming two months.</p>	April 2014	<p>Completed. The Savings Strategy 2010-2013 report was submitted to the Council Board on 01/12/09 where savings worth £16m were approved.</p> <p>On 14/12/10, and following consideration by the Principal Scrutiny Committee, the Financial Strategy 2011/12 – 2014/15 report was submitted to the Council Board to approve further savings work £11m based on 1% efficiency savings across department budgets and Corporate Efficiency.</p>

1.1.2 Year 2013-14

It did not include a new proposal or recommend any improvement.

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

1.1.3 Year 2014-15

Presented to the Corporate Management Team, Cabinet Members, Heads of Service, Chairs and Vice-Chairs of the Scrutiny Committees and the Audit Committee on 30th July 2015. The report includes the following proposals for improvement:

Governance and Performance

Ref	Further proposals for improvement	Responsibility	Implementation Plan	The monitoring arrangement and the progress made so far
P1	Review its working practices against the recommendations in the Auditor General's 2014-15 Local Government National Reports and implement improvements.	Chief Executive	Sicrhau fod y materion sydd wedi eu codi yn argymhellion Adroddiadau Cenedlaethol 2014-15 yr Archwilydd Cyffredinol yn derbyn sylw drwy'r drefn rheoli perfformiad.	The Governance Group has considered the matter and has identified that as the Audit Committee is responsible for ensuring that the Council has suitable governance arrangements in place that this Committee should receive regular reports noting the recommendations of the District Auditor in his various reports and should note what happens to those recommendations. The Audit Committee will then be able to assess whether our response is appropriate or whether there is a need to express concern.
P2	Participate more fully in the Welsh Government's Waste and Resource Action Plan to validate and/or improve waste recycling and cost reduction plans.	Head of Highways and Municipal	Cais wedi ei wneud i Lywodraeth Cymru i gael gwneud ymarferiad 'Toolkit Waste & Resources Action Programme'(WRAP) dan y 'Collaborative Change Programme' (CCP). Dim cyllideb ar gael dan Raglen Llywodraeth Cymru ar gyfer gwneud hyn eleni,ond yn fodlon ystyried hyn ar gyfer 2016/17.	A specific scoping meeting has been arranged with WRAP to be held on 13 November, 2015.
P3	Identify and/or develop performance indicators that enable progress against the objectives in the Ffordd Gwynedd Strategy to be measured.	Chief Executive		Relevant indicators have already been included in section 8 of the Ffordd Gwynedd Strategy that was adopted by the Cabinet on 14 July.
P4	Ensure – in conjunction with its partners – that the Joint Local Service Board has sufficient resources to enable it to discharge its responsibilities effectively, including the update of the Single Integrated Plan.	Delivering and Supporting Change Service Senior Manager		Resources paper to be submitted to the Board's Lead Group in December outlining what is expected of the Partnership Unit until March 2017 and the resources needed to meet the requirements.

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

1.2 Annual Review and Evaluation of Performance of the Care and Social Services Inspectorate Wales (CSSIW)

1.2.1 Year 2012-2013

The report was presented to Cabinet on 28 January 2014, and to the Services Scrutiny Committee on 13 February 2014. Below is the progress report against the recommendations:

ACTION	Leader	Implementation Plan	By when	Progress
<p>1. Forming Services</p> <p>i. Maintain the momentum in terms of reorganising residential services for older people</p>	<p>Corporate Director</p>	<p>Transformation of Older People Services Project 2013-14 Action Plan (specifically aiming to seek better collaboration with the Health Service):</p> <p>Residential Care</p> <ul style="list-style-type: none"> • Consider the recommendations of the Porthmadog accommodation and care assessment • Identify a way forward for the provision in the Porthmadog catchment area • Implement a programme of engagement on the way forward • Agree on the way forward with the Council's residential homes • Open a purpose-built Respite Unit as a pilot 	<p>March 2014</p>	<p>Recorded within the Evidence Grids of the 2013/14 CSSIW Annual Report: 6b.4</p> <p>Hafod y Gest: During the year, the recommendations of the Porthmadog accommodation and care assessment were considered, and a way forward was identified for the provision in the Porthmadog area. At the end of 2013-14 the Council Cabinet agreed to close the Hafod y Gest Residential Home and it was decided to sell the site to Cymdeithas Tai Eryri.</p> <p>By now, draft plans have been drawn up by Tai Eryri to construct Extra Care Housing on the Site and it has also submitted a draft business case to the Council. The hope is to secure planning permission for the development in September 2014 and to commence work on the site in March 2015.</p> <p>As part of the efforts it was ensured that an engagement programme was implemented throughout the duration of the work in Porthmadog including meetings with local elected members and regular communication with residents, their families and staff.</p> <p>The Council's Residential Homes: A report on rationalising residential provision is being produced in order to rationalise service needs and to make the best use of resources.</p> <p>Respite Unit: In order to be able to plan to meet the increasing demand in coming years, it is intended to establish respite care units in the three areas. To this end, during the year a pilot scheme was established in Plas Pengwaith residential home in Llanberis for people aged 65+. The unit will accommodate up to 7 people, and will be seen as a separate unit from the remainder of the home, which offers long term care. Using the Council's home enables us to open a respite unit at no extra cost. A baseline can be established for use and planning following the pilot period.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

ACTION	Leader	Implementation Plan	By when	Progress
ii.	Corporate Director	<ul style="list-style-type: none"> Develop proposals in order to provide a range of beds which meets the demand through the Adults Service's End to End Review 	March 2014	<ul style="list-style-type: none"> The Uned Lleu in Plas Gwilym is operational, with six beds for Enablement. Respite Unit at Plas Pengwaith. Extra Care Housing Units being developed in the three areas.
2. Seeking support				
i. Predict the demand for community support	Corporate Director	<ul style="list-style-type: none"> Continue to monitor in order to anticipate the demand Research and analysis in relation to demographic changes and the impact on the service 	March 2014 Continuous	Continue to monitor. Enablement means that service user figures increase during the year. Demographic analysis work is a key part of the planning cycle as these details will be submitted by the department to ensure that changes to demography are reflected within budgets.
3. The services provided				
i. Develop the range of services in the community for adult services	Corporate Director	Transformation of Older People Services Project 2013-14 Action Plan (specifically aiming to seek better collaboration with the Health Service): Day Care <ul style="list-style-type: none"> Agree on a scheme that addresses the day care needs of older people including opportunities for work / volunteering / socialising / personal care and intensive care Identify day care options at Maesincla Caernarfon Develop a joint Work Programme with the Betsi Cadwaladr University Health Board regarding the specialist dementia day care provision Telecare <ul style="list-style-type: none"> Complete a review of the telecare business case Agree on the way forward 	March 2014	<p>5b.7 Evidence Grids</p> <p>Day Care: Implement the Agreement with Age Cymru to extend the informal support for older people across Gwynedd.</p> <p>A specialist day service was established for adults with memory problems in the Arfon area at Plas Hedd Day Centre in Bangor. It is a new service that provides a service jointly between Social Services and the Betsi Cadwaladr University Health Board. The service is provided every Wednesday and Saturday. This is the first time for the Council and the Health Board to provide such a service on a Saturday.</p> <p>A lunch club was established with Age Cymru at the Awel y Coleg Extra Care Housing facility. Agreement with Age Cymru to establish activities at Awel y Coleg, Bala.</p> <p>Developments by Age Cymru were seen in Nefyn, Bala and Dolgellau, where Ageing Well centres were established and a number of clubs/activities have been established within these centres. There are 36 clubs in Nefyn and five in Bala. The Ageing Well Centre at Dolgellau was opened in June 2013. It is open for two days a week, and a number of activities have been set up as internal clubs, five at the time being. This means that 46 activity clubs are now in operation for individuals aged over 50.</p> <p>Telecare: A review of the arrangements and processes of the telecare service has taken place. Continue with the relationship with Care and Repair.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

ACTION	Leader	Implementation Plan	By when	Progress
ii. Develop the range of services in the community for adult services	Corporate Director	Transformation of Older People Services Project 2013-14 Action Plan and specifically: <ul style="list-style-type: none"> • Identify day car and accommodation models for people with Learning Difficulties 	March 2014	5b.9 Evidence Grids An exciting £1.5 million development is afoot to construct six one bedroom bungalows and one two-bedroom bungalow for tenants with learning disabilities on land at Pant yr Eithin, Harlech. This is a joint development between Cymdeithas Tai Eryri and Gwynedd Council to develop a new accommodation model that will meet the needs and long term aspirations of tenants with Learning Disabilities and promote their independence. It is hoped to complete the plan before the end of 2014-15.
iii. Develop the range of services in the community for children services	Head of Education	Additional Learning Needs Project Action Plan 2013-14 and specifically: <ul style="list-style-type: none"> • Agree on a new model of providing educational experiences and opportunities for children with Additional Learning Needs • Decide on possible sites for establishing a new Special Education Centre of Excellence in the Dwyfor-Meirionnydd area. 	March 2014	<u>New Model</u> <ul style="list-style-type: none"> • Have developed a new Strategy offering a new more integrated way of introducing the service to children with Additional Learning Needs These principles include the intention to give further attention to the following: <ul style="list-style-type: none"> • Early Years and Early Intervention; • Establish a central, integrated team of specific expertise to facilitate collaboration and joint-planning; • Decommission the SENJC; • Training Programme to upskill the workforce; • Introduce the use of Person-centred Planning Hope to obtain the Council's approval for adoption – December 2015. <u>New Meirion / Dwyfor Special Education Centre of Excellence</u> <ul style="list-style-type: none"> • Have agreed on a site in Penrhyndeudraeth and the work has already commenced on the site. Hope to complete construction during autumn 2016.
iv. Develop the range of services in the community for children services	Corporate Director	<ul style="list-style-type: none"> • Bring together the preventative and statutory services for children 	March 2014	The statutory services and the preventative service for children, young people and their families (Flying Start and Gyda'n Gilydd) were brought under a new Department led by a Head of Service since April 2014.
v. Develop the range of services in the community for children services	Head of Children and Families Department	<ul style="list-style-type: none"> • Develop proposals in order to discover a method of offering better value for money in offering an effective service through the Children Service's End to End Review 	March 2014	A children's 'End to End' report was submitted to the Cabinet in January 2014 and approval was given to proceed with two of the review's six recommendations. These were specifically related to establishing the Edge of Care Team and establishing arrangements for scrutinising placements within the service. The Edge of Care team has been operational since January 2015 and works with a number of families to stop children from entering care, or to return children to their parents when it is safe to do so soon after they become looked after. The team operates within the service's placements strategy and a report will be submitted to the Corporate Parent Panel and the Cabinet on the team's work in the new year. The Placements Scrutiny Panel is held every month and is chaired by the Head of Service.

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

ACTION	Leader	Implementation Plan	By when	Progress
<p>4. The effect on people's lives</p>				
<p>i. Ensure that services promote independence for older people</p>	<p>Corporate Director</p>	<p>Transformation of Older People Services Project 2013-14 Action Plan (specifically aiming to seek better collaboration with the Health Service):</p> <p>Residential Care</p> <ul style="list-style-type: none"> • Consider the recommendations of the Porthmadog accommodation and care assessment • Identify a way forward for the provision in the Porthmadog catchment area • Implement a programme of engagement on the way forward • Agree on the way forward with the Council's residential homes • Open a purpose-built Respite Unit as a pilot <p>Day Care</p> <ul style="list-style-type: none"> • Agree on a scheme that addresses the day care needs of older people including opportunities for work / volunteering / socialising / personal care and intensive care • Identify day care options at Maesincla Caernarfon • Develop a joint Work Programme with the Betsi Cadwaladr University Health Board regarding the specialist dementia day care provision <p>Telecare</p> <ul style="list-style-type: none"> • Complete a review of the telecare business case • Agree on the way forward 		<p>See above – 1(i)</p> <p>See above – 3(i)</p> <p>See above – 3(i)</p>
<p>ii. Ensure prompt review for looked after children in accordance with statutory guidelines.</p>	<p>Head of Children and Families Department</p>	<ul style="list-style-type: none"> • The Children and Families Service to continue to monitor closely and receive reasons from the Chair of Case Conferences for every conference which is late. 	<p>Continuous</p>	<p>There has been continuous improvement over recent years in reaching the deadline for undertaking looked after children statutory reviews:</p> <p>12/13- annual performance was 75.4%</p> <p>13/14- annual performance was 94%</p> <p>14/15- annual performance was 91%</p> <p>This year's target is set between 92% and 95%</p> <p>The reviewing officers keep a record of the reasons why reviews are held after the deadline so that the Management Team can monitor the information to ascertain whether any patterns emerge to the extent that specific intervention is required.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

ACTION	Leader	Implementation Plan	By when	Progress
iii. Improve the process of planning education for looked after children	Head of Children and Families Department / Head of Education	<ul style="list-style-type: none"> • The Children and Families Service to continue to monitor closely. • There is an important role for the Vulnerable Groups Education Co-ordinator to secure this and raise awareness in Gwynedd schools regarding the importance of completing the personal education plans in a timely manner. 	Continuous Continuous	<p>The situation in terms of completing the personal education plans of looked after children for this year has seen a decline with the cumulative performance at the end of quarter 2 demonstrating that 8% of the number that needed to be completed was completed on time. The Children's Service has referred the matter to the attention of the Corporate Director at the beginning of November in order to intervene to ensure that an action plan is put in place to improve performance.</p> <p>In previous years, the performance was as follows: 13/15 – 87% 14/15 – 82.1%</p> <p>A target of 85% of plans completed on time has been set for this year.</p>
iv. Ensure health services for looked after children	Head of Children and Families Department / BCUHB	<ul style="list-style-type: none"> • The Children and Families Service to continue to monitor closely. • Continue to hold the discussion with the BCUHB to ensure that the arrangements for implementing health assessments are reviewed in a timely manner. 	Continuous Continuous	<p>Discussions have been held with the Betsi Cadwaladr University Health Board for a number of years to ensure an improvement in the timeframes for undertaking health assessments. Historically, performance in Gwynedd has been low: 13/14 – 46% 14/15 – 50.6%</p> <p>Cumulative performance up to the end of quarter 2 this year demonstrates an improvement with 63.4% of the expected assessments being undertaken on time. A target of 60% was set to aim for, and this year's outlook is promising. Regular discussions take place at the Corporate Parent Panel on practice in this field with officers from the Health Board being called to report on improvement steps jointly with the Local Authority.</p>
5. Delivering Social Services				
i. Establish a quality assurance system in the services for adults.	Corporate Director	<ul style="list-style-type: none"> • In terms of data – develop a new system which will draw out data directly from the Department's Data Recording Management system and will report on data quality. • Use the new system to report on a quarterly basis. • Prepare, develop and promote guidelines for using the system for employees within the priority fields. • Draw up and agree on a quality assurance strategy across the service. 	March 2014 October 2013 Continuous March 2014	<p>A new system was developed by March 2014 in order to draw out data directly from the Department's Data Recording Management system and highlight any matters relating to data quality. It will be used from now on for the purpose of reporting on performance or management data as needed.</p> <p>The work of forming a quality assurance strategy is ongoing with a view to complete it by the end of March 2015, however further work has been scheduled for 2015/16 (this matter has carried to the 2013/14 Annual Letter below).</p>
ii. Ensure regular and constant staff supervision.	Corporate Director / Head of Children and Families Department	<ul style="list-style-type: none"> • Develop and agree on a formal policy and procedure. • Consider various options for the monitoring procedure including agreeing on the procedure to be adopted. • Implement the procedure. 	October 2013 March 2014 Continuous	<p>The requirements of supervision relating to registered social workers is clear and there is a supervision policy in place. The Department is committed to offering formal supervision to every front line worker (including those who are not qualified) every month, and this extends to the Senior Managers within the Department.</p> <p>Supervision monitoring arrangements take place at meetings between Senior Managers and their team managers and through individual file audits.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

ACTION	Leader	Implementation Plan	By when	Progress
6. Provide a direction				
i. Ensure that connections, protocols and professional advice support the statutory director.	Corporate Director	<ul style="list-style-type: none"> Review to be undertaken by the Statutory Director. Develop a work programme in order to respond based on the structure, systems, staff skills and management culture. 	March 2013 Continuous	<p>Evidence Grid 4(4.11) The following was accomplished during 2013-14:</p> <ol style="list-style-type: none"> Adopt and implement Gwynedd Council's Policy and Guidelines for Safeguarding Children and Adults Designated Managers have been appointed for each Service Departmental safeguarding Policies have been formulated and approved by the Strategic Safeguarding Panel. A Safeguarding Children and Vulnerable Adults Training Programme has been created to provide staff training. A corporate e-learning module has been developed Training has been developed and is now being provided to Elected Members
ii. Implement the corporate safeguarding policy	Corporate Director	<ul style="list-style-type: none"> The Corporate Strategic Panel to raise awareness amongst staff and Gwynedd Council members regarding their safeguarding responsibilities. Prepare and adopt Corporate and Departmental Policy and Guidelines for Safeguarding Children and Adults. 	Continuous May 2013	<p>Evidence Grid 4(4.11)</p> <p>Corporate awareness of Adult Safeguarding matters has also increased over the last year with the establishment of the Strategic Safeguarding Children and Adults Panel. A draft corporate policy has been formulated. (The document was submitted to Cabinet on 30 April 2013 and to the Full Council on 2 May 2013 for approval).</p> <p>Corporate Parent Panel In light of the expectations of the Children Act 1989 and the Children Act 2004 a Corporate Parent Panel has also been established as a consultative panel to advise Gwynedd Council's Cabinet on matters regarding the welfare and interests of Gwynedd Council's looked after children. The new-look Corporate Parent Panel was established in July 2012. Panel meetings are held every quarter; however, it reserves the right to call an urgent meeting should the need arise. The Panel reports to the Cabinet and to individual Cabinet members in relation to matters within their portfolios.</p> <p>The Panel receives direction and information about good practice and best practice from specialist officers who are members of the Panel. Attention is given to best practice on a national and international level and such examples are reported upon as relevant.</p>
iii. Ensure corporate support for looked after children, in particular in the education planning field.	Corporate Director	<ul style="list-style-type: none"> Develop a Strategy Implement the Strategy. 	April 2014 Continuous from April 2014	<p>The Corporate Parenting Strategy is in the process of being completed, and there will be a focus on securing education support for looked after children. The strategy has been in draft form for some time, and after losing a post, there was further delay in completing the work. Since October 2015, it has been decided that the executive responsibility for the work of the Corporate Parent Panel sits with the Children and Supporting Families Department rather than with the Corporate Support Department and ensuring there is a clear strategy and action plan in place is a priority for the work programme.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

1.2.2 Year 2013-14

The report was circulated to the relevant officers and the relevant members. The report was presented to the Services Scrutiny Committee on 11th December 2014 by Marc Roberts and Vicky Poole, of the Care and Social Services Inspectorate Wales together with the Council's implementation plan. The Care and Social Services Inspectorate Wales report was also presented to the Cabinet on 19th February 2015 where it was agreed to give the go-ahead to the work programme that responds to the Inspectorate's recommendations and areas for improvement.

Theme	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at end of May 2015	Comments raised by the Service
Shaping services	i. Strategic planning with Betsi Cadwaladr University Health Board (BCUHB) in adult services.	<p>In line with the council's strategic approach "Ffordd Gwynedd" the council aims to improve partnership working with Betsi Cadwaladr University Health Board (BCUHB), and the third sector.</p> <p>An Integrated Transformation Team including senior officers from BCUHB, social service, housing and the third sector has made progress in developing integrated working.</p> <p>There are further plans to improve integrated working by co-locating health and social services staff and improving the communication between information technology systems. These developments are important for improving effectiveness and for gathering information to inform future planning.</p>	<ul style="list-style-type: none"> • Implement in accordance with the principles of the "Framework for A Framework for Delivering Integrated Health and Social Care For Older People with Complex Needs" signed up to in March 2014 by the 6 North Wales local authorities and BCUHB. • Establish the Gwynedd County Forum. • Hold Forum meetings every 6 weeks. • Review the arrangements and terms of reference of the Gwynedd and Môn Local Service Board. • Appointment (secondment) of an Integration and Service Transformation Manager post, jointly with BCUHB. • Implement Gwynedd 2014-15 Intermediate Care Fund (ICF) schemes 	<p>Care Achievement Panel</p> <p>Gwynedd and Môn Local Service Board</p> <p>County Forum</p>	<ol style="list-style-type: none"> 1. County Forum established and meets regularly. 2. Efforts to review the arrangements and terms of reference of the Gwynedd and Anglesey Local Service Board continue. 3. (Secondment) Integration and Service Transformation Manager jointly with BCUHB has been in post but has now come to an end. 4. ICF funded schemes have been implemented - see relevant progress report. 5. The relationship with Health continues to be strengthened. 6. One scheme funded with ICF resources is the Review in Setting a Direction for Older People Services. A trial period of working in the new Ffordd Gwynedd method is operational since the 5th January 2015. 	<p>Ensuring resources so to continue with the schemes established with ICF resources is an issue.</p>
	ii. Strategic planning with Betsi Cadwaladr University Health Board (BCUHB) in Child and Adolescent Mental Health Services (CAMHS).	<p>The Child and Adolescent Mental Health Service (CAMHS) is part of BCUHB and do not monitor the therapeutic service to looked after children/young people placed out of authority unless they have made a financial contribution towards the placement.</p>	<ul style="list-style-type: none"> • Meeting held at the beginning of Summer 2014, between the Council and BCUHB Senior managers, to discuss this area. • Further discussions to be held. 	<p>Children and Supporting Families Departmental Management Team and if required escalate to the:</p> <ul style="list-style-type: none"> - Children and Young People Achievement Panel and - Corporate Parenting Panel 	<ol style="list-style-type: none"> 1. Meeting held early Summer 2014 between the Council and BCUHB Senior Managers to discuss this area. 2. High level meetings to continue. 3. Sub meetings also held as a result of the Summer 2014 meeting. 	<p>Sub meetings also held as a result of the Summer 2014 meeting and these are held quarterly. This is a positive step so to improve the strategic relationship for the future.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at end of May 2015	Comments raised by the Service
	iii. Using information from looked after panels to describe the population needs and trends.	The council's systems do not routinely capture a profile of the looked after children population and their assessed needs. This information is essential if the authority is to evaluate the effectiveness of its placement and permanency strategies and predict future resource needs. The information presented to the various panels could contribute to a detailed profile of presenting need.	<ul style="list-style-type: none"> The Children and Supporting Families Department has established permanent care planning panels, resource panels to look at new applications and a statutory placements Commissioning Panel and a Placements Management Panel. There will be a requirement to summarise the information on care needs from these structures so to feed into the service's care strategies. 	The Children and Supporting Families Department through the: <ol style="list-style-type: none"> 1. Permanent Care Planning Panels 2. Resource Panels 3. Statutory Placements Commissioning Panel 4. Placements Management Panel If required escalate to the Children and Young People Achievement Panel	<ol style="list-style-type: none"> 1. Panels established and are being held. 2. Placement Management Panel established in addition and as a result of the conclusions stemming from the Children End to End review. This keeps the focus on new placements, and ensures that children return home timely. 	The Department will be able to pick out and identify tendencies stemming from these panels but to acknowledge that this will be a process over time.
Getting help	i. Timeliness of initial assessment in children's services.	The percentage of initial assessments completed within seven days needs improvement; in 2013-14 the council completed 67% of initial assessments in seven working days compared to a Welsh average of 72%.	<ul style="list-style-type: none"> One social worker role added to the Referral Team capacity. Arrangement in place to ensure that a senior worker approves assessments so to improve the 7 day performance. Work to improve arrangements, including regular preparation of reports to remind managers of cases that require closing. 	Children and Supporting Families Departmental Management Team and if required escalate to the: <ul style="list-style-type: none"> - Children and Young People Achievement Panel 	<ol style="list-style-type: none"> 1. Achievement at the end of March 2015 for (SCC/042a) was 70% which is an improvement on the end of 2013/14 achievement of 67.1%. 2. The 2014/15 ambition for SCC/042a was 73% therefore the end of March 2015 achievement was slightly lower. 	Efforts continue to ensure that we understand the reasons for any cases which have not met the requirements.
	ii. Continued improvement to reduce the number of children re-referred.	There has been a reduction in percentage of children being re-referred from 39% in 2011-12 to 26.6% in 2013-14; however, this still remains above average for Wales and is an area for continued improvement.	<ul style="list-style-type: none"> The Children and Families Department to monitor closely to ensure and maintain continued improvement. Systems of the Children and Families Department now differentiates between referrals and notifications, whereas this was not the case in past, which has led to improvement. 	Children and Supporting Families Departmental Management Team and if required escalate to the: <ul style="list-style-type: none"> - Children and Young People Achievement Panel 	<ol style="list-style-type: none"> 1. Achievement at the end of March 2015 for (SCC/010) was 25.7% which is an improvement on the end of 2013/14 achievement of 26.6%. 2. The 2014/15 ambition for SCC/010 was 30% therefore the end of March 2015 achievement was within the ambition. 	Efforts continue and arrangements still implemented to ensure maintaining the improvement.

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at end of May 2015	Comments raised by the Service
	<p>iii. Awareness and use of advocacy services.</p>	<p>The LAC inspection reported that young people said that they were encouraged to attend their reviews and that advocacy was available. The inspection found that the quality of the care plans was variable and needed to be refreshed by subsequent assessment.</p> <p>Some young people seen were not aware of the advocacy service and take up of the advocacy service is low with the issue based approach and lack of Welsh speaking advocates being identified as obstacles.</p>	<ul style="list-style-type: none"> • Create a regional consortium (North Wales) in order to ensure agreement on a Regional Advocacy service provision from April 2015 onwards. • Tendering process for a Regional Advocacy service. • Appoint an Advocacy service provider for the North Wales region. • Regional Advocacy service being provided. • Review of the steps to raise awareness and an increase in the use made of the service. 	<p>Children and Supporting Families Departmental Management Team and if required escalate to the:</p> <ul style="list-style-type: none"> - Children and Young People Achievement Panel - Corporate Parenting Panel - North Wales regional advocacy Consortia 	<ol style="list-style-type: none"> 1. Regional consortia established. 2. The tendering process has occurred and the process of deciding on the successful provider was completed by the end of January 2015. 3. The result of this work is that an advocacy provider has accepted a contract to provide over the 6 Counties in the North operational from 1st April 2015. 	<p>As a result of this work, we are contributing towards a national advocacy review with the intention of establishing a national service in the near future.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Theme	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at end of May 2015	Comments raised by the Service
<p>The services provided</p>	<p>i. Consistency in responding to complaints</p>	<p>The council has made improvements to its complaints process and the corporate oversight of complaints. Learning from complaints and using them to improve services is an important theme in “Ffordd Gwynedd”, strategic matters and all investigations by the Ombudsman are now considered by the corporate director.</p> <p>There are examples where complaints involved those who complained in identifying improvements and solutions, but there still is a need to further improve the consistency and management of complaints.</p> <p>The council plans to improve the service and respond to the Welsh Government new guidance regarding the management of complaints.</p>	<ul style="list-style-type: none"> • Develop / review a Quality Assurance Strategy for the service that shall include the comments and complaints processes. • The staff of the Customer Care Unit to attend specialist training on complaints and data protection so to develop the skills of the staff and information base of the unit. • Implement in accordance with the 2013 Welsh Government’s complaints arrangements and regulations (statutory on 1st June 2014) in light of the new guidance – Doing Things Right. • In light of the new National regulations, revise the Department’s complaints guidelines and policy. • Publish information sheets in light of the revisions to guidelines and policy. • Training circle offered to staff all over the Social Services field. 	<p>Adults Health and Wellbeing Departmental Management Team</p> <p>Annual Progress Report to CSSIW</p>	<ol style="list-style-type: none"> 1. On 1st August 2014 a new statutory complaints process came into force thus superseding the " Gwrandd a Dysgu" national guidelines. We responded by launching a new local policy that convey the changes, held awareness raising sessions for staff and managers and launched a new leaflet for users. 2. A project is on the horizon to collaborate with a young person to develop a specific sheet for children and young people on the complaints process. 3. The Unit's Manager in November 2014 returned from a period of maternity leave. 4. The Customer Care Unit Staff has attended specialist complaints training in order to develop the staff's skills and the knowledge base of the unit. We are confident that our managerial and monitoring processes have been strengthened and that we have improved our ability to adhere with the process' statutory timetables. 5. During 2014/14 training was designed for Service Managers and will be available during 2015. 6. An e-learning module on the complaints process is also being developed for front line staff. 7. Quarterly complaints reports are being created by the Unit that highlight any statistics, reponse performance, matters arising and lessons to be learnt. There is also an annual report on matters over the year. These reports are shared with Management Teams and Managers so to bring to their attention any issues and lessons and to improve services as a result. 	<p>Learning from compliants and making use of the information to improve services are important themes within the Gwynedd way of thinking to ensure that the citizen is central to everything that we do. The Corporate Director considers all reviews undertaken by the Ombudsman ac responds to Stage 2 complaints.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Theme	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at end of May 2015	Comments raised by the Service
	<p>iii. Access to health care and accommodation for looked after children. (Accommodation)</p>	<p>The CSSIW fostering inspection found that children and young people have secure placements where their needs are met. Children have a voice and have opportunities to speak up, and they can influence the way the service is delivered. The CSSIW inspection of Drws y Nant the council's commissioned children's home found a very strong sense of person centred care where young people said they were listened to and valued.</p> <p>However, the looked after children inspection looked at young people with complex needs and found that the range of placements available was not sufficient to meet the complex needs of some young people and appropriate "matching" needs to foster carers' skills did not always take place. The council is working to increase the range of in house foster carers to meet this need.</p>	<ul style="list-style-type: none"> • Work towards increasing the range of internal foster carers. • Increase the range of placements available so to meet the needs of children and young people with complex needs that receive care. 	<p>Children and Supporting Families Departmental Management Team and if required escalate to the:</p> <ul style="list-style-type: none"> - Children and Young People Achievement Panel and - Corporate Parenting Panel 	<p>1. Efforts continue. 2. Gwynedd is part of a pilot for the "When I'm Ready" scheme along with Merthyr and Rhondda Cynon Taf Councils. The "When I'm Ready" scheme promotes the principle that the process of raising a child does not come to an end when young people reached eighteen years of age. The scheme provides young people with the option of continuing to receive help and support whilst remaining in their fostering placements beyond 18 year of age. As part of being involved in the pilot scheme the Council has:</p> <ul style="list-style-type: none"> • Introduced the scheme to the 16+ Team in order to discuss the options with young people and their foster carers. • Provided monthly updates and data to the monitoring group, including feedback on lessons learnt in order to refine the final guidance that will be published by the Welsh Government when the scheme is rolled out across Wales. • Developed a draft policy and practice guidance through the monitoring group. • Held two focus groups for young people and foster carers in order to gain their views on the scheme. These meetings were facilitated by Action For Children. • Developed a cost impact analysis led by Rhondda Cynon Taf. • Developed a draft outcome measurement framework for young people who have been part of the scheme. 	<p>The use of fostering agencies is lower than previous years with regards new placements. The work is continuously challenging particularly so placements for children in their teens and those between 0 and 2 years of age. A report was put before the June 2014 Services Scrutiny Committee on "When I'm Ready" Leaving Care Scheme.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Theme	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at end of May 2015	Comments raised by the Service
	ii.b. Access to health care and accommodation for looked after children. (Health)	The national LAC inspection identified a need to develop looked after children's access to primary health services and move on accommodation. As part of its corporate parenting responsibilities, the council should ensure that children who they look after can use primary healthcare. Performance in being registered with a GP within 10 days declined from 92.5% in 2012-13 to 78.4% in 2013-14. Whilst the percentage of health assessments for looked after children improved by 15% to 46%, it still remains significantly below the Wales average of 81%.	<ul style="list-style-type: none"> •The Children and Families Department to continue to monitor closely. • Continue to hold the discussion with the BCUHB to ensure that the arrangements for implementing health assessments are reviewed in a timely manner. • This area is reported on regularly to the Corporate Parenting Panel. 	Children and Supporting Families Departmental Management Team and if required escalate to the: - Children and Young People Achievement Panel and - Corporate Parenting Panel	<ol style="list-style-type: none"> 1. Achievement at the end of March 2015 for (SCC/039) was 50.6% which was an improvement on the 2013/14 achievement of 46%. 2. Ambition for 2014/15 for SCC/039 was 60% so achievement for end of March 2015 was lower. <p>Even though the percentage of health checks for looked after children has improved again this year to 50.6%, it remains much lower than the Welsh average of 81%.</p>	This is a matter of concern to the Council and is an area receiving attention from the Corporate Parenting Panel which continues to undertake discussions with BCUHB to ensure an improvement.

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Theme	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at May 2015	Comments raised by the Service
Effect on people's lives	i. Evaluation of the impact of the corporate safeguarding structures.	In 2013-14 Gwynedd and Anglesey councils established a joint Safeguarding Adults Board. The board has developed a work programme to increase understanding of safeguarding and develop a preventative approach to safeguarding adults.	<ul style="list-style-type: none"> • Policies and arrangements reviewed annually and approved by the Strategic Safeguarding Panel. • Impact measurement reporting arrangement in place and reporting to the Strategic Safeguarding Panel, the Cabinet and Management Team. • Annual audit undertaken measuring the quality of safeguarding policies and arrangements and awareness of staff on how to respond in times of concerns. • Ensure an independent audit of the quality of safeguarding policies and arrangements through the sampling arrangements and the level of staff awareness within the Council. • Implement and act upon the audit recommendations. 	<p>Strategic Safeguarding Panel</p> <p>Cabinet</p> <p>Corporate Management Team</p>	<ol style="list-style-type: none"> 1. Corporate arrangements continue. The Strategic Safeguarding Panel meets regularly every 6 weeks to 8 weeks and the Operational Panel meets monthly. 2. A report was submitted to the Cabinet on 16 December 2014 reporting on the results of 3 Safeguarding related inspections. The report concentrated on the corporate recommendations made by the auditing bodies. 3. The recommendations and intentions were approved by the Cabinet. The Panel agreed to incorporate these recommendations into the 2015-2016 Work Programme. 4. The audit commissioned by the Strategic Panel "Audit - Safeguarding Children and Adults (Gwynedd Council) and carried out by an external expert was published. This is a positive report that includes a series of recommendations. These were discussed in the Strategic Panel and a decision made to incorporate them into the 2015-2016 Work Programme. 	<p>The 3 reports which were the basis for the discussion in the December 2014 Cabinet were:</p> <ol style="list-style-type: none"> i. "Report on the quality of local authority education services for children and young people." Estyn and the Wales Audit Office in March 2013. ii. "National Inspection of Safeguarding and Care Planning for looked after children and care leavers who exhibit vulnerable or risky behaviours." CSSIW in August 2014 iii. "Local Authorities' Safeguarding Children Arrangements" Wales Audit Office in October 2014.
	ii. Timeliness of child protection conferences.	The council has reduced the number of children it looks after from 203 in 2012-13 to 185 in 2013-14. It has significantly improved its performance in the timeliness of reviewing the care plans of looked after children, with 94.3% now being carried out within statutory timescales compared to 75.4% in 2012-13. However, this remains below average for Wales (95.9%).	<ul style="list-style-type: none"> • The Children and Families Department to continue to monitor closely. • The Children and Families Department to receive from Independent Reviewing Officers the reasons on each late review and to respond as is appropriate. 	<p>Children and Supporting Families Departmental Management Team and if required escalate to the:</p> <ul style="list-style-type: none"> - Children and Young People Achievement Panel and - Corporate Parenting Panel 	<ol style="list-style-type: none"> 1. The monitoring work and receiving of reasons for late reviews continues. 2. Achievement at end of March 2015 for (SCC/034) was 95.7% which is a small fall on the end of 2013/14 achievement of 96.9%. 3. The 2014/15 ambition for SCC/034 was 96% so the end of March 2015 achievement is in accordance with this ambition. (Wales level 2013-14 was 98.1%) 	<p>Aduring the year, and regardless of staffing problems, we saw the performance of timely child protection conferences in Gwynedd being maintained.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Theme	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at May 2015	Comments raised by the Service
Delivering Social Services	i. Raise awareness of the implications and requirements of Deprivation of Liberty Safeguards (DoLS) and improve the governance arrangements for the operation of the procedures.	<p>The CSSIW DoLS inspection found that the appropriate training was provided to the specialist assessors who were supported by knowledgeable and experienced managers. Local training and promotion of the DoLS outside the council had not resulted in wide awareness and understanding of the safeguards. The need to increase DoLS training and awareness reflects a more general need to mainstream the DoLS throughout the council, social care and health. Inspectors noted that the council should examine its management arrangements to ensure that there is no conflict of interest between the supervisory body that oversees the DoLS assessment process and the managing authority that is responsible for the care provided.</p> <p>Recent case law has considerably widened the scope for potential application of the DoLS safeguards and this is already having a marked impact upon demand and the need for the council to appropriately respond. The council has 9 best interest assessors and is in a good position to meet the increase in demand.</p>	<ul style="list-style-type: none"> • Revise Gwynedd's DoLS arrangements. • Appoint a DoLS Co-ordinator for Gwynedd. • Preparations with regards training staff on the DoLS arrangements and requirements. • Formulate a DoLS work programme in relation to further work to respond locally to DoLS obligations. • Prepare and submit a financial bid for permanent funding, to fund the DoLS Co-ordinator post and fund a solicitor and administrative support to undertake DoLS requirements, from 2015 onwards as part of the Council's bidding process. 	<p>Adults Health and Wellbeing Departmental Management Team</p> <p>Strategic Safeguarding Panel</p>	<ol style="list-style-type: none"> 1. Reviewing of Gwynedd DoLS arrangements has occurred. 2. A DoLS Co-ordinator for Gwynedd has been appointed. 3. A bid formed and submitted for permanent funding, for the purpose of funding the DoLS co-ordinator and to fund a lawyer and administrative support to undertake the DoLS requirements, from 2015 onwards as part of the Council bidding process. 4. Staff training arrangements with regards DoLS arrangements and guidelines. 5. The work of formulating a DoLS work plan for further efforts, to respond locally to DoLS obligations, to be completed by end of March 2015. 	<p>It is apparent that the financial bid for permanent corporate resources has not been successful. A need therefore to identify resources from the Department's budgets (acknowledging the efficiency savings and cuts agenda that we face). The number of DoLS applications has increased significantly between 2013-14 and 2014-15.</p> <p>DoLS applications 2013-14 : 7 DoLS applications 2014 - 15 : 365 Authorised applications: 152 Applications assessed but which do not meet th DoLS criteria: 25 Inappropriate referrals : 69 Waiting list: 119 Total medical costs since April 2014 - £26,411.72</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Theme	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at May 2015	Comments raised by the Service
	ii. Quality assurance - Adults Health and Well-being Department	<p>The council's ability to accurately report on performance has continued to improve. Risk management within the service has improved with regular use and updating of a risk register.</p> <p>The council has not established a comprehensive quality assurance system. It plans to do so in 2014-15.</p> <p>The need to improve quality assurance was noted by CSSIW in last year's annual evaluation report. It is also an area for improvement in both of the recent national inspections and in the adoption inspection report. The council is introducing a cross cutting children and adults safeguarding and quality assurance team.</p>	<ul style="list-style-type: none"> • In terms of data – develop a new system which will draw out data directly from the Department's Data Recording Management system and will report on data quality. • Use the new system to report on a quarterly basis. • Prepare, develop and promote guidelines for using the system for employees within the priority fields. • Draw up and agree on a quality assurance strategy across the service. 	<p>Adults Health and Wellbeing Departmental Management Team</p> <p>Annual Progress Report to CSSIW</p>	<ol style="list-style-type: none"> 1. In terms of data – a new system developed during March 2014 which draws out data directly from the Department's Data Recording Management system and reports on data quality. 2. Work to draw up a quality assurance structure completed by end of March 2015. Further work during 2015-16 on this structure. 	<p>We shall prepare quarterly reports pulling out the key messages arising from complaints, any audits and information stemming from the contracts monitoring process. The report shall summarise all the information and then highlight the main messages and risks. Undertaking quality assurance of social work practice is now part of the scheme.</p>
	iii. Quality assurance - Children and Supporting Families Department	<p>The council's ability to accurately report on performance has continued to improve. Risk management within the service has improved with regular use and updating of a risk register.</p> <p>The council has not established a comprehensive quality assurance system. It plans to do so in 2014-15.</p> <p>The need to improve quality assurance was noted by CSSIW in last year's annual evaluation report. It is also an area for improvement in both of the recent national inspections and in the adoption inspection report. The council is introducing a cross cutting children and adults safeguarding and quality assurance team.</p>	<ul style="list-style-type: none"> • A Safeguarding and Quality Unit to be established and structurally accountable to the Head of Children and Supporting Families • Formalise the quality assurance framework for children as part of the work programme for the Children and Supporting Families Department during the 2015/16 performance year period 	<p>Children and Supporting Families Departmental Management Team</p>	<ol style="list-style-type: none"> 1. The Safeguarding and Quality Unit established during April 2014 which is structurally accountable to the Head of Children and Supporting Families 2. Work ongoing in order to develop this unit. 	<p>During 2015/16 there shall be specific efforts to formalise the children's quality assurance framework as part of the Children and Supporting Families Department work programme.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Theme	Improvement Area	Comments made by CSSIW in their annual evaluation of Gwynedd 2013-14	Action Plan	How do we monitor	Progress situation as at May 2015	Comments raised by the Service
Providing direction	i. Corporate parenting support for looked after children by the council and partners.	The council has made positive steps in its corporate parenting arrangements but these now need to be further developed. The corporate parenting panel will work with looked after children in 2014-15 to provide outline the actions that the council will take to support children in care. Members will need to provide greater support to assure that the strategic aims are effectively owned and translated into action across the council's services and by partner agencies; ensuring appropriate health care, increased educational support and temporary employment in the council for looked after children.	<ul style="list-style-type: none"> • Developing a Strategy. • Implementing the Strategy. • Annual Report of the Corporate Parenting Panel submitted to Cabinet. 	Corporate Parenting Panel	1. Previous meeting of the Panel was on 20th April 2015. 2. Discussed was: <ul style="list-style-type: none"> - draft of the Strategy - Health report on looked after children - Health care of looked after children - Looked after children quarterly report - Looked after children personal education plans report - The fostering service - End to end project 	The Edge of care Team is operational since the start of February 2015. It was noted that the results have been scheduled to be presented before the Services Scrutiny Committee before the end of the year. It was reported that a review of the Fostering Service was undertaken by CSSIW between end October and early November 2014. It was noted that it was a positive review and was content that the fostering service promotes the welfare of those children under their care.

1.2.3 Year 2014-15

The 2014-15 Annual Report of the CSSIW published on 30th October 2015 is on the agenda of the Services Scrutiny Committee on 26th November 2015.

1.3 ESTYN INSPECTIONS

1.3.1 ESTYN 3 Year Inspection : Inspection on the Quality of Gwynedd Local Authority Education Service for children and young people during March 2013

Following the ESTYN inspection of education services for children and young people on 11 – 15 March 2013, deeming that the authority's progress needed to be monitored by Estyn, The Estyn's Post Inspection Implementation Plan was received and confirmed by the Cabinet on 17 September 2013. The Post-Estyn Inspection action plan was considered by the Services Scrutiny Committee on 3 October 2013.

Following Estyn Inspectors visit on 2 – 5 December 2014 a letter was received recording the final results of monitoring after the inspection:
 " Gwynedd Council is judged to have made sufficient progress in relation to the recommendations that arose from the inspection in March 2013. As a result, Her Majesty's Chief Inspector of Education and Training in Wales is removing the authority from follow-up activity".

Estyn Inspectors attended a meeting of the Services Scrutiny Committee on 12th February 2015 in order to report back on their 2-5th December 2014 visit.

Local Authorities' Inspection Cycle (ESTYN)

In terms of the cycle of local authorities' inspections, the last cycle has just come to an end and by now the cycle is held at least once every 6 years.

- The tri-annual cycle of individual schools has come to an end and has now changed to once every 6 years.

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

- ESTYN can visit any school or authority at any time, but they need to give a school at least a month of notice, and at least 12 weeks (or three months) notice to a local authority.
- The schools link inspector (ESTYN) visits every term.
- An inspection is currently being undertaken on the Welsh schools improvement consortia, namely: Gwe, Erw and two consortiums from south Wales.

Recommendation	Responsibility	Action Plan	By when?	Progress
A1 Improve safeguarding by ensuring that the Council's procedures and policies are clearly understood by all LEA employees and are regularly updated and disseminated.	Monitoring Officer: Corporate Director	<ul style="list-style-type: none"> • Distribute and ensure awareness of the 'Children and Adults Safeguarding Policy and Guidelines' (corporate) and compliance with it. 	February 2014	<p><u>Progress up to June 2014 visit</u></p> <p><i>-The Strategic Safeguarding Children and Adults Panel and the Operational Safeguarding Children and Adults Panel have been established since 6/11/12.</i></p> <p><i>-The membership of the Strategic Panel includes Cabinet Members for Education and ChYP and Social Services, Corporate Directors and the Heads of Department.</i></p> <p><i>-The Strategic Panel is leading on establishing the strategic direction and deals with practical issues which need a high level of input.</i></p> <p><i>-The Operational Panel includes managers from all Council departments and they develop work according to the direction established by the Strategic Panel.</i></p> <p><u>Further Progress by December 2014 visit</u></p> <p>The Operational Panel of Designated Managers from every Department continues to meet monthly.</p> <p>The Strategic Panel continues to meet every two months. Specific additional meetings of the Strategic Panel were also arranged earlier this year.</p>
		<ul style="list-style-type: none"> • Ensure that all Council staff undertake basic safeguarding awareness 	Continuously	<p><u>Progress up to June 2014 visit</u></p> <p><i>-The Corporate Policy was approved by Gwynedd Council's Cabinet on 30/3/13. The Policy will be reviewed on an annual basis. It is expected to review this policy in May 2014.</i></p> <p><i>-Drafts of the information leaflet and poster are being developed at present.</i></p> <p><i>-The CETIS programme requests that staff familiarise themselves with the Council's policies and a CETIS module has been created for Safeguarding as part of Level 1 training. 350 members of staff have used the module so far.</i></p> <p><i>-A set of questions on Council policies and the safeguarding process have been provided within CETIS.</i></p> <p><i>Every department in the Council has produced and confirmed their departmental safeguarding policy. These will be annually reviewed by the Delivery Panel.</i></p> <p><i>-The Safe Workforce system has been put in place and is in operation.</i></p> <p><i>-Training has been arranged for every member of staff who is a manager, including Senior and Middle Management. See the Training Programme document</i></p> <p><i>Training for members is to be held on 7 May 2014.</i></p> <p><u>Further Progress by December 2014 visit</u></p> <p>The corporate policy and every departmental policy have been reviewed by the Operational Panel and have been submitted to the Strategic Panel for approval in line with the aim of the Work Programme.</p> <p>A letter and a briefing note have been sent to every manager across the Council's department, with a request to include the item on the agenda of team meetings.</p> <p>Every Designated Manager schedules a visit to every team meeting within their departments to reiterate the message in the briefing note.</p> <p>Include an agreed poster and completed work to ensure one common phone number to report on any staff/public concerns.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		training.		<p>Centre". Staff from the Human Resources, Strategic and Improvement and GwE departments have already gained access, and guidance with staff from other departments is to follow.</p> <p><u>Progress up to June 2014 visit</u> <i>The Child Protection Policy has been amended and re-submitted to schools and distributed amongst central teams of the Local Authority. GCSU and GYDCA minutes refer to and remind headteachers of the requirements. Primary Headteachers Federation discuss Safeguarding matters and further leadership has been offered. An invitation has been sent to the leader of the children's team to the next GYDCA meeting. Further training and support has been arranged for schools. This requirement has been highlighted to schools during Safeguarding training in 2013 and 2014, and has been raised during strategic meetings for headteachers. Some schools had voluntarily reported at the end of 2012-13: EVERY school will be required to respond this year. An analysis of those findings is awaited by the Summer Term. LEVEL 1 = every employee in the education workforce will receive Level 1 training, either directly or via Educare. The new catering and cleaning workforce has been transferred under the education department from February 2013. A training programme is in place to provide training for the new workforce. The Council's Learning and Development Service is developing an on-line bilingual training resource which will be available to everyone - yet to commence. Once this is in place, there will be no need to use Educare. LEVEL 2 - A series of dates of full-day, HMS training for Level 2 were held during 2012-13 and the programme for 2013-14 is now operational. An external consultant and the department's Vulnerable Groups Officer in addition to the former Education Senior Manager who is responsible for Safeguarding, had taken part. Every Headteacher and Designated Child Protection Governor has been invited. Over 90% had attended, and the remaining 10% would attend this year. The annual programme is ongoing. LEVEL 3 = relevant officers from the education department attended. A further Level 3 programme would be arranged this year for other managers. The children's service's annual and quarterly reports. Individual cases of a lack of quality in receiving appropriate progression The participation of teaching staff, ancillary staff, governors, parents and children will be included as part of the sample of monitoring visits. An external advisor was commissioned to work with the safeguarding officer, schools have been identified. Monitoring visits are arranged for the first half term in Summer.</i></p> <p>Further Progress by December 2014 visit Impact monitoring visits have been held in a sample of schools and individual reports have been prepared for every school. The main messages of the individual reports will be collated for a composite report with recommendations to be incorporated in the departmental Safeguarding action plan. Further guidance on specific fields of safeguarding has been presented to each primary headteacher via the Primary Headteachers Conference</p> <p><u>Progress up to June 2014 visit</u> <i>The Carmarthenshire Plan is being adapted to include monitoring visits for a sample of 11 schools during the summer term. Schools were given a prior warning of the authority's intention to hold the audit during the autumn term of 2013 by means of the secondary and primary strategic groups. Schedule of visits and a list of schools has been identified. Summer term (advisor not available until then). Reports for every school with an action plan and timetable. A composite report will be prepared for the Education Department with recommendations to be incorporated in the departmental Safeguarding action plan.</i></p> <p>Further Progress by December 2014 visit</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		<ul style="list-style-type: none"> Ensure that the priority of the field of Safeguarding Children and Adults is reflected in the Council's Strategic Plan. Lead Members to receive evidence of the Council's corporate / cross-departmental performance in relation to safeguarding children and adult matters 	<p>September 2014</p> <p>Continuously</p>	<p>Independent audit held and a composite report has been formed, including recommendations to be incorporated in the departmental Safeguarding action plan.</p> <p><u>Progress up to June 2014 visit</u> -A request was made for funding to conduct the audit, and it has been received. The funding will be shared between three fields. The Operational Group will develop the method of conducting the audit.</p> <p>Further Progress by December 2014 visit An independent audit has been undertaken with recommendations for further priorities within the work programme to be considered at the next meetings of the Strategic Panel and the Operational Panel.</p> <p><u>Progress up to June 2014 visit</u> The strategic priority of the field of Safeguarding Children and Adults can be seen in the 2014-17 Strategic Plan in the draft GOF3 document.</p> <p><u>Progress up to June 2014 visit</u> -Cabinet Members who have responsibilities over the fields of Social Care, Children and Young People, and Education are members of the Strategic Safeguarding Children and Adults Panel. The Social Care member is the chair of the Panel. The Panel will receive audit reports as noted above in 1.5 and 1.6. The Panel will receive reports based on indicators which are developed by the Panel's indicators sub-group. The Corporate Director, the Head of Education Department and the Head of Children and Families Services are members of the Anglesey and Gwynedd Safeguarding Board -All the Safeguarding Policies' documents are available for all staff on the Council's intranet. http://mewnrwyd/gwy_doc.asp?cat=8312&doc=30806</p> <p><u>Progress up to June 2014 visit</u> -The Report of the Statutory Director is annually released and there is a specific reference to the safeguarding work in the foreword, and in more detail on page 17. -The annual report of the Strategic Panel will be released in May/June 2014.</p> <p><u>Progress up to June 2014 visit</u> -A video of interviews has been created by the former manager of the Safeguarding Board and is available on Anglesey Safeguarding Board's website. -Training sessions on 'Managing Allegations of Professional Abuse' were held by Sue Maskall, in February and March of 2013 and in January 2014.</p> <p>Further Progress by December 2014 visit Following re-structuring in the field of Safeguarding Boards, there is by now an intention to develop a regional website in order to share information and provide information for the public and partners about activity in the field of safeguarding including publishing executive summaries of the reviews of child cases. The regional Safeguarding Board has held a conference earlier on this year to raise awareness about domestic abuse and another conference has been arranged for December, which will specifically focus on sexual abuse.</p> <p><u>Progress up to June 2014 visit</u> -Estyn's Post-inspection report was submitted to the Anglesey and Gwynedd Local Safeguarding Board in September 2013. The Statutory Corporate Director, the Head of Children Services and Family Support and Head of the Education Department are members of the Local Board.</p> <p>Further Progress by December 2014 visit Following the regional re-structuring which is happening in the field of safeguarding, the Operational Safeguarding Group has been</p>

Recommendation	Responsibility	Action Plan	By when?	Progress
				<p>established across Gwynedd and Anglesey which replaces the former Local Safeguarding Children Board. The Head of Children Services in Gwynedd chairs this Group, and the membership focuses on executive officers from each organisation who will be able to influence in their own working fields on raising awareness and creating stronger links to continuously improve collaboration. The terms of reference for the task groups are currently being reviewed to ensure that the agenda is relevant to local needs and priorities, while at the same time contributing to the regional agenda.</p> <p><u>Progress up to June 2014 visit</u> <i>-The Procurement and Contracts Task Group has been established and has formed recommendations for the Panel. The Operational Panel has received the recommendations to implement. An Action Plan is in place to Review the Procurement Handbook and to operate the recommendations, namely:-</i></p> <ul style="list-style-type: none"> - consistent guidance on safeguarding issues - include a specific appendix on safeguarding (including standard clauses and considerations in the procurement process) -include a specific appendix on monitoring the safeguarding requirements in contracts. <p><i>-The Procurement Unit are leading on this and a draft is awaited by May / June 2014.</i></p> <p><u>Further Progress by December 2014 visit</u> The Task Group has reviewed and added to a relevant part of the Procurement Handbook. The Operational Panel and the Strategic Panel have welcomed and approved the work undertaken. Steps are in the pipeline to raise awareness about this specific part of the Procurement Handbook when a review of the entire document has been completed.</p> <p><u>Progress up to June 2014 visit</u> <i>-A Safe Workforce Database was established to ensure that all staff working with children and young people have been identified as requiring a DBS check. -A series of training sessions has been offered to managers to explain how the system works. -The Staff Safety Administration procedure has been updated.</i></p> <p><u>Further Progress by December 2014 visit</u> The database is in operation and is used to record all DBS requirements for every relevant post within the Council. An implementation protocol has been adopted.</p> <p>Realised improvements <u>Progress up to June 2014 visit</u> <i>Suitable corporate and departmental policies are in place and are available to staff via the intranet. Training for staff and members is in the process of being provided. Electronic packages have been developed and verbal presentations are being submitted. Methods to monitor the successes of the training, staff's understanding and commissioning methods are being developed. Corporate Safeguarding Policies were adopted by the Council's Cabinet on 30/4/2013. An overview of the policies' implementation via the Strategic Safeguarding Children and Adults Panel is provided every 6 weeks.</i></p> <p><u>Further Progress by December 2014 visit</u> Corporate and departmental policies have been reviewed and submitted to the Strategic Panel for approval. Nine workshops for managers and Elected Members have been held to raise awareness. A briefing note has been provided and sent to every manager with instruction to include an item on the agenda of team meetings and to share the information in the briefing note. The first annual audit has been held and a report has been submitted which includes recommendations for further improvement. The Strategic and Operational Panels are currently focussing on those recommendations. One contact phone number has been identified to report on concerns/doubt of the abuse of vulnerable children/adults. A poster has</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
				<p>been designed which includes the new phone number A corporate database to record DBS checks is in operation An e-learning package has been launched with scheduled access for staff from some departments. The new Policy Centre enables staff to gain access to the e-learning site online. A safeguarding dashboard has been developed to record and measure the impact.</p> <p>Result of ESTYN Visit – 2-5 December 2014 This recommendation has been largely addressed.</p>
<p>A2 Raise standards in key stage 4 by targeting underperforming departments at poorly performing secondary schools more robustly.</p>	<p>Monitoring Officers: Iwan Trefor Jones, Owen Owens, Awen Morwena Edwards</p>	<ul style="list-style-type: none"> Ensure a swift and effective response to the findings of the Scrutiny Working Group’s research into the KS4 performance of Gwynedd Secondary Schools Ensure, by means of a SLA with the Regional Schools Improvement Service [GwE], that target schools can contribute from professional networks and 	<p>Summer 2015</p> <p>December 2013-11-18</p>	<p><u>Progress up to June 2014 visit</u> <i>The Secondary Headteachers received a presentation on the findings of the Scrutiny Committee and the objectives of the Quality Promotion Project. The Project Officer started in post in January (0.5) and has visited every secondary school to gather information and ensure that the schools take ownership of the work. Gather information about good practice outside the County and over the border and share them with the schools. Secondary headteachers have agreed on collaboration principles and a pattern of sharing good practice across the County is in place (tracking, attendance, I-Pads). A sub-group has been formed to promote professional development and collaboration within and between the County’s schools. Cross-county CPD day was held on 24 October. Three schools have agreed to open their doors to share good practice in key fields across the county as part of the campaign to develop leadership.</i></p> <p><u>Further Progress by December 2014 visit</u> Leadership Development Days were held at Ysgol Botwnnog and Ysgol y Moelwyn which resulted in very good feedback. A case study was undertaken on schools that had experienced success in L2 Mathematics in the Summer 2014 examinations. A 'KS4 Mathematics' document was created and introduced to the schools. A meeting was held with the GwE Brokerage Officer and a paper was prepared called 'School to School Collaboration'. The County's Inclusion Group received guidance on the update to ESTYN's Inspection Framework in relation to vulnerable children. A Vulnerable Learners Support Strategy was created and introduced to Gwynedd schools. Meetings were arranged for the schools' Numeracy Coordinators. A Professional Development Day was organised for the County's teachers and assistants. Gathered the opinion of learners about the support received by the schools in KS4. A summary was produced for all schools noting the learners' suggestions. Resources were created and shared with schools in order to promote the voice of the learner. Training was held for Participation Coordinators. A Participation Strategy was created and introduced to Gwynedd schools. Headteachers received feedback at the GCSU meetings.</p> <p><u>Progress up to June 2014 visit</u> <i>Term-time monitoring visits have been held and full use has been made of the range of data to agree on targets and steps for further improvements at the five schools. . A detailed evaluation of the five schools' performance was undertaken and synergy was seen between the school's recommendations and the recommendations of the Link System Leader. The quality of the five schools' evaluations has seen notable improvement as well as their ability to determine priorities for further improvements. Five schools have formed an improvement plan in accordance with the local requirements. Those plans note the action steps; leadership and monitoring responsibilities; a timetable for implementation and the expected quantitative outcomes. Every plan has been checked by the link SL to check that the key matters receive adequate attention and they have been submitted to the Governing Body. Term-time visits were undertaken to monitor progress towards the range of recommendations and the performance data for KS4 2013 highlights the improvements that have already taken place across the five schools. A professional network was set up from among the target schools' SMTs in order to share good practice and introduce further guidance on setting targets and tracking the progress of learners, the effective use of data by school leaders, how to ensure early</i></p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		forums to share good practice and take advantage of the expertise of System Leaders and leaders of successful schools.		<p><i>and effective intervention in cases of underperformance, promote excellent teaching and learning across the school. Additionally, three day training was arranged for representatives of middle leaders in order to give further attention to self-evaluation aspects, planning improvement, tracking on a departmental level and planning the learning/teaching. Through the LA's Lead Officer guidance was secured on SEG/PDG plans. The majority of the target schools follow the best practice of the Sutton Trust Toolkit and the best practice of the Estyn website when producing their SEG and PDG plans.</i></p> <p><i>Examples were seen of plans that will lead to improving the quality of teaching and learning and raise literacy and numeracy levels. A number of the applications also included plans to raise the achievement standards of PDG pupils and MAT pupils. A number of the target schools addressed family involvement and held after school activities. Collective training sessions were held for Governors in the fields of data analysis; self-evaluation, planning for improvements and challenging the school's performance. Additionally, specific training sessions were held at three of the five target schools.</i></p> <p>Further Progress by December 2014 visit</p> <p>In light of Estyn's findings at Ysgol y Berwyn, it was decided to add the school to the target group. A series of meetings of the Professional Network were held to share good practice and to introduce further guidance. The matters that have been addressed include setting targets and tracking learner progress, effective use of data by school leaders, ensure early and effective intervention in cases of underperformance, promote excellent learning and teaching across the school. This has led to more refined implementation across the schools, however more work needs to be done at two schools in particular. Two day training was held for a representation of middle leaders from the six schools which resulted in very positive feedback. There have been obvious improvements in nearly every indicator in all of the linked schools between 2012 and 2014 including:</p> <ul style="list-style-type: none"> • Progress 2012>2014 • TL2+]: • School 1: 9.1% • School 2: 6.0% • School 3: 13.4% • School 4: 22.8% • School 5: 28.4% <p>National increase: 4.0%</p> <p>[A similar increase for the CSI also]</p> <ul style="list-style-type: none"> • Mathematics: • School 1: 10.1% • School 2: 7.4% • School 3: 9.0% • School 4: 26.1% • School 5: 37.9% <p>National increase: 3.0%</p> <ul style="list-style-type: none"> • TL2: • School 1: 14.0% • School 2: 14.8% • School 3: 10.5% • School 4: 31.7% • School 5: 18.4% <p>National increase: 9.4%</p> <ul style="list-style-type: none"> • TL1: • School 1: 5.9% • School 2: 3.9%

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
				<ul style="list-style-type: none"> • School 3: -1.9% • School 4: 12.9% • School 5: 6.0% <p>National increase: 2.0%</p> <ul style="list-style-type: none"> • Capped points score: <ul style="list-style-type: none"> • School 1: 48 • School 2: 31 • School 3: 6 • School 4: 58 • School 5: 43 <p>National increase: 16</p> <p>Good increase also to be seen in English, Welsh and Science.</p> <p>A good increase was also seen between 2013 and 2014 in all indicators at the school that was added to the original five schools [TL2+: +12.6%].</p> <p><i>However, although there has been good progress between 2012 and 2014, there has been a small slippage in TL2+ in 2014 compared with 2013 at one school [0.7%] and a more significant slippage in another [-6.6%].</i></p> <p><u>Progress up to June 2014 visit</u></p> <p><i>A professional network was set up from among the target schools' SMTs in order to share good practice and introduce further guidance on setting targets and tracking the progress of learners, the effective use of data by school leaders, how to ensure early and effective intervention in cases of underperformance, promote excellent teaching and learning across the school. There have also been attempts to pair the target schools with other schools in the LA in order to transfer good practice e.g. DN>Tryfan; SHO>DO.</i></p> <p><i>Additionally, three day training was arranged for representatives of middle leaders in order to give further attention to self-evaluation aspects, planning improvement, tracking on a departmental level and planning the learning/teaching.</i></p> <p><i>A Leadership Development Workshop was held for deputies and assistant head teachers at Ysgol Eifionydd, Porthmasog on 4 December 2013. Representative from the target schools were in attendance. Middle leaders also attended the training.</i></p> <p><i>A presentation was given followed by group activities using the Welsh Government's document (Leadership Standards – individual leadership review) as a basis for the activities.</i></p> <p><i>The following elements were identified and developed:</i></p> <ul style="list-style-type: none"> • Further understanding of the leadership standards and the evidence needed to complete the school leadership review; • The inclusion of individuals to further contribute towards leadership and management within their schools; and • Understanding and knowing the individual key fields/standards that need to be developed further by individuals in order to contribute towards: <p>a. <i>Leadership and management; and</i></p> <p><i>Professional development (e.g. preparing for applications for CPC/head teacher posts).</i></p> <p><u>Further Progress by December 2014 visit</u></p> <p><i>[Following a meeting with the Inspection Team in June 2014, it was agreed that the above was more relevant to recommendation three - and that it would be addressed as part of the monitoring visit during autumn term 2014. Therefore, the above was transferred to 'Recommendation 3'.</i></p> <p><i>The mentoring scheme for new head teachers / head teachers in charge was established in September 2013 in order to develop the capacity and competence of these individuals to lead and manage their schools more effectively. This plan (seven days of specific and strategic support) was based on the Welsh Government's Leadership Standards. Experienced or newly retired head teachers were provided as mentors. The Headteacher in Charge of one of the target schools is receiving support as part of this scheme.</i></p> <p><i>This sheet notes that the Mentoring Scheme for new Headteachers/Headteachers in Charge is taking place this year also (2014-2015), but with a new cohort of new headteachers/ headteachers in charge.</i></p> <p style="text-align: right;">.....</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		<ul style="list-style-type: none"> Ensure that the target schools have agreed [and started to implement] robust plans to improve the standards of literacy [reading and writing in particular], and numeracy, across the school in accordance with the requirements of the National Framework. 	Autumn 2013	<p>The Professional Network from among the SMTs of the six target schools have had the opportunity to access guidance and good practice on:</p> <ul style="list-style-type: none"> Setting targets and tracking progress Effective use of data by leaders Intervention programmes Improving teaching and learning <p>Evidence from monitoring visits has shown that this has led to more refined implementation across the schools, however more work needs to be done at two schools in particular.</p> <p>Two day training was held for representatives of middle leaders in order to give further attention to self-evaluation aspects, planning improvement, tracking on a departmental level and planning the learning/teaching. Evidence from monitoring visits shows that this has led to more refined implementation in some departments.</p> <p><u>Progress up to June 2014 visit</u> Every school has responded to the requirements of the national programme and has received support via the medium of a CfBT Partner. A joint scrutiny exercise was held in the 5 schools to form an opinion on the quality and range of the opportunities to promote extended writing and to scrutinise the quality of the feedback on learners' work. After every exercise, specific action steps were agreed upon to ensure further improvements.</p> <p><u>Further Progress by December 2014 visit</u> Action at schools is continuing in line with individual timetable plans. Very good progress has occurred in one target school in the field of literacy/numeracy and feedback on learners' work. Further support has been undertaken in three specific schools and definite progress has occurred in two schools. Some concern remains about the quality of opportunities and the standard of writing and feedback on learners' work in one of those schools.</p> <p><u>Progress up to June 2014 visit</u> Termly monitoring visits are held at the five schools [with further visits being undertaken based on a risk assessment]. There is a definite focus in the progress monitoring visits and to collect evidence of impact. In some cases, this has led to targeting further support. The reports are submitted for the attention of the Governing Body.</p> <p><u>Further Progress by December 2014 visit</u> Termly monitoring visits have been held at 6 schools [with further visits being undertaken based on a risk assessment]. In the case of 2 schools where definite enough progress was not seen, additional intervention was targeted. This has led to definite improvements in one of those schools, and some improvement in the other. In this case, access to the Governing Body was requested in order to express the Authority's concern.</p> <p><u>Progress up to June 2014 visit</u> A Senior System Leader was present at every meeting of the Quality Group and the Management Team, who reported on the progress against the action. The System Leader is present at meetings where contact schools are discussed.</p> <p><u>Further Progress by December 2014 visit</u> A Senior Her Advisor is present at every meeting of the Quality Group and the Management Team, who reports on progress against the action. The HA is present at meetings where contact schools are discussed.</p> <p><u>Progress up to June 2014 visit</u> Two detailed discussions were held at meetings of the Scrutiny Committee. It is consistently sought to intertwine Council Members' roles with their roles as Governors. Specific training sessions were held for Elected Members by the Senior GwE System Leader.</p> <p><u>Further Progress by December 2014 visit</u> Detailed reports on 'Promoting the Quality of Education Project' and 'The Work and Impact of GwE' will be submitted to the Services</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
				<p>Scrutiny Committee on 11 December</p> <p><u>Progress up to June 2014 visit</u> Further Progress by December 2014 visit Act on the grounds of the Partnership Agreement in line with the support levels in each category. Have used powers on a regulatory issue at Ysgol y Gader. Moving on to the regional/national categorising arrangement and reviewing the Partnership Agreement.</p> <p>Realised improvements</p> <ul style="list-style-type: none"> • There have been obvious improvements in nearly every indicator in all of the linked schools between 2012 and 2014. • Improvement in the % of target schools with performance in the lowest quartile in 2013 (KS4 indicators quartile benchmarks for 2014 are not available at present, but target schools have shown obvious improvements for almost every indicator in 2014). <p>Results of ESTYN Visit 2-5 December 2014 This recommendation has been partly addressed.</p>
<p>A3 Monitor and challenge every school and use all the available powers at the LEA's disposal to improve leadership and management at underperforming schools.</p>	<p>Monitoring Officers: Head of Education, Senior Schools Manager, Senior Additional Learning Needs and Education Inclusiveness, Challenge Consultant, Corporate Director</p>	<ul style="list-style-type: none"> • Empower the Authority's actions in relation to developing leadership and management in primary schools. 	<p>Summer 2014</p> <p>Continuously</p> <p>Continuously</p> <p>Continuously</p>	<p>Garem Jackson was appointed Education Quality Improvement Officer in September 2013. Part of his role is to develop and lead on plans in the field of developing leadership, specifically in the primary sector.</p> <p>The mentoring scheme for new head teachers / head teachers in charge was established in September 2013 in order to develop the capacity and competence of these individuals to lead and manage their schools more effectively. This plan (seven days of specific and strategic support, which is more than the three days which is recommended by the Welsh Government) was based on the Welsh Government's Leadership Standards. Experienced or newly retired head teachers were provided as mentors. The plan continues this year (2014-2015) for a new cohort of new headteachers / headteachers in charge.</p> <p>A Leadership Development Workshop was held for deputies and assistant head teachers at Ysgol Eifionydd, Porthmadog on 4 December 2013. Middle leaders were also in attendance at the training.</p> <p>A presentation was given followed by group activities using the Welsh Government's document (Leadership Standards – individual leadership review) as a basis for the activities.</p> <p>The following elements were identified and developed:</p> <ul style="list-style-type: none"> • Further understanding of the leadership standards and the evidence needed to complete the school leadership review; • The inclusion of individuals to further contribute towards leadership and management within their schools; and • Understanding and knowing the individual key fields/standards that need to be developed further by individuals in order to contribute towards: <ol style="list-style-type: none"> a. Leadership and management; and b. Professional development (e.g. preparing for applications for CPC/head teacher posts). <p>Following holding awareness raising sessions and preparing for prospective CPC applicants this year (2014-2015), 10 applicants from Gwynedd succeeded to make an application. 8 of the 10 applicants have been selected for the CPCP programme this year. That means that 40% of the successful applicants across the six authorities of the north come from Gwynedd (8 out of the regional quota of 20).</p> <p>A conference was held on 18 November 2013 to launch 'School to School' in Gwynedd on the form of a pilot scheme to:</p> <ul style="list-style-type: none"> • Establish a local procedure of taking action that emulates aspects of the national model for Lead/Developmental Schools; and • establish a professional network for school leaders to promote improvements and to share good practices. <p>The conference was very successful, which led to groups of three or four schools being developed in the strategic fields. The Authority selected the groups, while the school leaders selected the strategic fields.</p> <p>A second conference was held on 16 June 2014 in order to re-visit the field, and to offer opportunities for school leaders to select different groups and strategic fields for 2014-2015. This time, school leaders were selecting their groups, and the strategic fields were selected by the Authority, namely:</p>

Recommendation	Responsibility	Action Plan	By when?	Progress
				<ul style="list-style-type: none"> • The Literacy and Numeracy Framework; • Reducing the impact of poverty on achievement; • Leadership; • Governance (including ‘Supporting Headteachers to offer better guidance to Governors’); and • Assessing and tracking, including tracking welfare. <p>Following discussions at meetings of the Post Inspection Commissioning Team during 2013-2014, an innovative pilot scheme was established in the Moelwyn catchment area to release one of the school headteachers for 40% of his time (Mr. Dewi Lake was appointed, Headteacher of Ysgol y Moelwyn) to act as a Strategic Leader for all the catchment area’s schools in specific fields, namely:</p> <p>General Principles</p> <ul style="list-style-type: none"> • Establishing a culture and procedures which promote excellence. • Challenge underperformance on every level, offer support and ensure appropriate intervention and follow-up. <p>Specific / Operational Fields</p> <ol style="list-style-type: none"> 1. Promote a co-ordinated development in the catchment area in the fields of literacy, numeracy and reducing the impact of poverty on achievement. 2. Lead on developing leadership on every level across the catchment area. 3. Lead on effectively tracking progress. 4. Lead and encourage multi-agency provisions for the benefit of children and their families. 5. Chair meetings of the chairs of governing bodies at the catchment area’s schools. 6. Develop co-ownership over the best possible use of regulatory and educational resources available in the catchment area. <p>A bid was formed to the Welsh Government for financial assistance to realise the above. Although financial support from the Welsh Government was not available, they are very supportive of the principles (the scheme was directly funded by the Education Department). As a result, the scheme has received the interest and focus of the National Leadership Development Board (NLDR), and one of the Authority’s officers was invited to give a presentation on the scheme to the NLDR in July 2014.</p> <p>The scheme was put to the test in September 2014, with the first meeting on 9 September (one of the Authority’s officers were present). By now, the Strategic Leader and the other heads are meeting every two weeks to realise the objectives of the scheme.</p> <p>The documentation in the evidence column can be referred to for a more detailed explanation and background.</p> <p>Initial discussions were held with Ceredigion, Powys, Carmarthenshire and the ERW Consortium during 2013-2014 to discuss collaboration in the field of mentoring new headteachers / headteachers in charge. Gwynedd has shared the Headteacher Mentoring Scheme with Ceredigion and Carmarthenshire, and it is expected that there will be further development to this collaboration in future.</p> <p>Two workshops were held on 28 and 29 November 2013 by 7 leading headteachers in the field of self-evaluation and planning for improvements. The workshops were very successful, with representation of GwE advisors and officers from the Authority supporting them. Between both workshops, almost every primary headteacher in Gwynedd received quality training in these fields. There was an increase of 2.7% in the TL2+ which is the main KS4 indicator for 2014. Despite this, too many secondary schools remain in the lower quartiles of the FSM benchmarks because of disappointing performance in Mathematics and English mainly. There has been some progress to ensure the accuracy and consistency of teachers’ assessments in the primary sector, but there is a need to ensure a more robust procedure of standardising and moderating during the current academic year, and this has been programmed as part of a priority action by GwE.</p> <p>Termly monitoring visits have been held [focus on the performance at the end of key stage ... in the Autumn Visit and progress against targets in every following visit]. A high challenge level has been requests for action plans where concern about performance was identified. The Heads of Core Subjects have attended several of these monitoring meetings in secondary schools and are challenged on the performance of their departments.</p> <p>A performance analysis has been held in every school and although the gap between the strongest and the weakest has reduced, some inconsistency remains along the quality of the evaluations. There is better consistency in the secondary sector than what is</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		<ul style="list-style-type: none"> • In cases where a school is placed in a statutory category by Estyn, the Authority has to act urgently and use the statutory powers • Ensure that sharp and appropriate procedures are in place by means of the Regional Service [GwE] to monitor and evaluate the progress of the schools and to intensify the actions and interventions where the expected 		<p>seen in the primary sector. That has led to targeting support and intervention for specific schools in both sectors. Categorising has happened based on risk using agreed criteria. Stakeholders have received a letter of notice and meetings have been held with the Head/Chair of Governors to highlight the requirements.</p> <p>A programme of intervention/support has been targeted for orange/red schools. Significant improvements have been seen in approximately half the schools and a definite progress in most of the remaining schools. More severe intervention is in operation with the schools that have not made an adequate progress including implementing to develop the role of the Governors as a critical friend and to improve the quality of evaluation and planning improvements.</p> <p>Plans are in operation across all schools but there is some inconsistency in the quality of those plans in some schools. A programme of intervention and support has been agreed and implemented in every school. There is a definite focus in the progress monitoring visits and to collect evidence of the impact of the intervention.</p> <p>Additional monitoring visits have been held and detailed reports on progress have been submitted to the SMT/Governors. Regular progress reports have been submitted to the Quality Group/Management Team/Scrutiny Committee.</p> <p>Training on the role of challenging has been presented to Elected Members and school Governors. Collective training sessions were held for Governors in the fields of data analysis; self-evaluation, planning for improvements and challenging the school's performance. Additionally, specific training sessions were held for Governors of schools which cause concern.</p> <p>A suitable level of challenge and support is ensured for schools via the collaboration between GwE and the Authority. A statutory power was used in relation to a regulatory matter with one school. Training on the role of challenging has been presented to Elected Members and school Governors.</p> <p>An increase in the number of schools who include Governors either in termly monitoring visits or monitoring/scrutiny practices with the Her Advisor.</p> <p>Targets have been agreed for the performance at the end of key stages at every school and the challenge level is to be checked at monitoring visits. A concern remains in a minority of secondary schools about the gap between performance and target.</p> <p>A more detailed focus has been on evaluating leadership quality at the termly monitoring visits. Improved quality and consistency to self-evaluation processes and planning for improvement across the Authority, with a programme of intervention/support targeted for a few schools which still cause concern.</p> <p>An increase in the number of schools who include Governors either in termly monitoring visits or monitoring/scrutiny practices with the Her Advisor.</p> <p>A monitoring programme has been agreed with every school and progress reports have been submitted to the school, the governors and the LA.</p> <p>Her Advisors have been part of an up-skilling programme, and the service has implemented comprehensive quality checking procedures [which included general templates, sharing good practices, monitoring visits and standardising reports.] As a result, there is a higher level of consistency in the quality of the support and the challenge across both sectors.</p> <p>Regular progress reports have been submitted to the Quality Group/Management Team/Scrutiny Committee.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		<p>progress cannot be seen.</p> <ul style="list-style-type: none"> Empower and sharpen the Council's internal accountability procedures for schools' performance: 		<p>Identifying an officer from the Education Department to co-ordinate performance management matters and the collaboration between the officer and the Performance Improvement Officer has organised the Education Department's reporting on progress. Monitoring and challenging happens through the medium of the department's Management Team, then the Delivery Panel. Matters of concern will be brought to the attention of the Cabinet.</p> <p>In addition to the above procedure the Scrutiny procedure implements on matters of concern which are identified by the Corporate Performance Team and are challenged, according to need, at the Scrutiny Committee.</p> <p>The Education Quality Promotion Project derived from this procedure.</p> <p>Realised improvements</p> <ul style="list-style-type: none"> Effective monitoring and challenging programme operational along with clear arrangements for reporting on progress Higher level of challenge/accountability operational. Leadership quality improved across schools in both sectors. No schools adjudged as <i>unsatisfactory</i> by Estyn in Key Stage 3 since 19 September 2013 and 5 schools have been adjudged as <i>adequate</i>. Improved ownership of the improvement programme across the range of stakeholders [Heads, Officers, System Leaders, Governors and Elected Members]. <p>Results of ESTYN Visit 2-5 December 2014 This recommendation has been partly addressed.</p>
<p>A4 Continue to develop and implement the authority's current strategies to improve attendance at secondary schools.</p>	<p>Monitoring Officer: Senior Manager Additional Educational Learning Needs and Education Inclusiveness</p>	<ul style="list-style-type: none"> Ensure evaluation of methods and procedures in Gwynedd secondary schools to record absences. 	<p>July 2013</p>	<p><u>Progress up to June 2014 visit</u> <i>Completed.</i> <i>Every secondary school has continued to make progress against their attendance %. 8 schools have shown progress over 2 consecutive years.</i></p> <p>Further Progress by December 2014 visit <i>Every secondary school continues to make progress against their attendance %. 9/14 schools are in the highest quartiles.</i></p> <p><u>Progress up to June 2014 visit</u> <i>Completed.</i> <i>Report has been submitted to the GCSU.</i> <i>Every secondary school has continued to make progress against their attendance %. 8 schools have shown progress over 2 consecutive years.</i></p> <p>Further Progress by December 2014 visit <i>Completed.</i> <i>Intention to submit a further report to the GCSU on 2013/14 data.</i> <i>Every secondary school has continued to make progress against their attendance %.</i></p> <p><u>Progress up to June 2014 visit</u> <i>Completed.</i> <i>Attendance % of every secondary school has improved.</i> <i>2011/12 - 3 schools are in the highest quartiles. 11 schools are in the lowest quartiles.</i> <i>1 school – Q1</i> <i>2 schools – Q2</i> <i>2 schools – Q3</i> <i>8 schools – Q4</i> <i>By 2012/13 – 9 are in the highest quartiles and 5 are in the lowest quartiles.</i> <i>4 schools – Q1</i> <i>5 schools – Q2</i></p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
				<p>3 schools – Q3 2 schools – Q4</p> <p>Further Progress by December 2014 visit Attendance % of every secondary school continues to improved. 2013/14 Data 6 schools – Q1 3 schools – Q2 2 schools – Q3 3 schools – Q4</p> <p>Progress up to June 2014 visit Completion Information has been submitted to the relevant groups. Attendance data shows an improvement. 12/13 Performance benchmarks - KS3 - 12 schools are in the highest quartiles. 2 schools are in the lowest quartiles. KS4 - 6 schools are in the highest quartiles. 8 schools are in the lowest quartiles. Regional guidance regarding Fixed Penalty Notices has been adapted. Training on implementing FPN has been presented to the inclusion officers, welfare officers and heads of department.</p> <p>Further Progress by December 2014 visit Completed. Information has been submitted to the relevant groups. Attendance data shows an improvement. Regional guidance regarding Fixed Penalty Notices has been adapted. Training on implementing FPN has been presented to the inclusion officers, welfare officers and heads of department. Guidance on implementing FPN is in place. Agreement across the sectors has been received in relation to school holidays, study period, prosecution, FPN. Authorised absences – 5.8% - 4th best in Wales Unauthorised absences – 0.6% - 3rd best in Wales</p> <p>Progress up to June 2014 visit Training and school visits completed. Administrative staff showing proficiency in implementation - consistency in implementation. Absences have reduced.</p> <p>Further Progress by December 2014 visit Training and school visits completed. Administrative staff showing proficiency in implementation - consistency in implementation. Absences have reduced.</p> <p>Progress up to June 2014 visit Completed. Level of absences has reduced. Attendance Advisory Officer has submitted reports to the relevant forums. It is reported in accordance with the Departmental Performance Management procedure on attendance on a quarterly basis at the Education Management Team under the Chairpersonship of the Cabinet Member for Education.</p> <p>Further Progress by December 2014 visit Continued progress. Completed. Level of absences has reduced.</p> <p>Attendance Advisory Officer has submitted reports to the relevant forums.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		<ul style="list-style-type: none"> Ensure the absence improvement targets of specific schools in accordance with their previous performance 	Spring 2013	<p>It is reported in accordance with the Departmental Performance Management procedure on attendance on a quarterly basis at the Education Management Team under the Chairpersonship of the Cabinet Member for Education.</p> <p><u>Progress up to June 2014 visit</u> Completed. Visits to share good practices have been held in every secondary school. Policy and strategy to implement registration have been updated to meet the new requirements of September 2014.</p> <p><u>Further Progress by December 2014 visit</u> Completed. <u>Progress up to June 2014 visit</u> Completed. Every secondary school has completed an annual report and has sent a copy to the WG and the Education Department. 2012/13 – Authorised absences - have reduced to 6.6% compared with 7.9% in 2011/12. Wales – 7.4%. Gwynedd is joint-second best on a national level. Unauthorised absences 2012/13 – have improved from 0.9% to 0.7%. Wales is 1.3%. Gwynedd is placed joint-third on a national level.</p> <p><u>Further Progress by December 2014 visit</u> Completed. Every secondary school has completed a year report and has sent a copy to the WG and the Education Department. 2013/14 - Authorised absences - have reduced from 6.6% to 5.8%. Gwynedd is 4th best on a national level. Wales – 6.4% Unauthorised absences 2013/14 – have improved from 0.7% to 0.6%. Wales is 1.3%. Gwynedd is placed joint-third on a national level.</p> <p><u>Progress up to June 2014 visit</u> Completed. Attendance data shows an improvement.</p> <p><u>Further Progress by December 2014 visit</u> Completed. Attendance data shows an improvement.</p> <p><u>Progress up to June 2014 visit</u> Completed. Attendance data shows an improvement.</p> <p><u>Further Progress by December 2014 visit</u> Completed. Attendance data shows an improvement.</p> <p><u>Progress up to June 2014 visit</u> Completed. Every secondary school has agreed to set an attendance target of 95%. Monitoring reports are being submitted consistently at the meetings of the Education Welfare Service and the information is submitted to the Education Management Team.</p> <p><u>Further Progress by December 2014 visit</u> Completed. Every secondary school has agreed to set an attendance target of 95%. Monitoring reports are being submitted consistently at the meetings of the Education Welfare Service and the information is</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		and agree on an action plan with each school in relation to attendance.		<p>submitted to the Education Management Team.</p> <p><u>Progress up to June 2014 visit</u> <i>Specific target groups have been established in the secondary schools. The Welfare Service monitors the performance of attendance. Monitoring information will be submitted by the Education Management Team. It is reported in accordance with the Departmental Performance Management procedure on attendance on a quarterly basis at the Education Management Team under the Chairmanship of the Cabinet Member for Education. Attendance Advisory Officer has submitted recommendations to the GCSU and the Inclusion Group providing guidance on specific aspects such as illustrative policy, FPN etc. It is intended to undertake a full evaluation of the impact of the work of the Attendance and Welfare Officers on the outcomes of the target groups, and performance of individual schools, before the end of the 2013/14 academic year with an intention to draw up an action plan in light of this evaluation's outcomes.</i></p> <p><u>Further Progress by December 2014 visit</u> <i>Specific target groups have been established in the secondary schools. The Welfare Service monitors the performance of attendance. Monitoring information will be submitted by the Education Management Team. It is reported in accordance with the Departmental Performance Management procedure on attendance on a quarterly basis at the Education Management Team under the Chairmanship of the Cabinet Member for Education. Attendance Advisory Officer has submitted recommendations to the GCSU and the Inclusion Group providing guidance on specific aspects such as illustrative policy, FPN etc. The work programme of the Attendance and Welfare Officer monitors the outcomes of target groups and individual schools' performance with the intention of including an action plan in the SDP of every school.</i></p> <p><u>Progress up to June 2014 visit</u> <i>Specific target groups have been established in the secondary schools. The Welfare Service monitors the performance of attendance. The Education Department is in the process of reviewing the work patterns of Officers on a county scale. Their work programmes have been adapted to include reviews on specific target groups of learners in every school. Attendance shows an improvement – absences reducing.</i></p> <p><u>Further Progress by December 2014 visit</u> <i>Specific target groups have been established in the secondary schools. The Welfare Service monitors the performance of attendance. The work programme of the Attendance and Welfare Officer monitors the outcomes of target groups and individual schools' performance with the intention of including an action plan in the SDP of every school. Attendance shows an improvement – absences reducing.</i></p> <p><u>Progress up to June 2014 visit</u> <i>Completed. Regular, monthly meetings with the Welfare Team. The minutes of those meetings will be submitted to the Management Team. Monitoring information will be submitted by the Education Management Team. It is reported in accordance with the Departmental Performance Management procedure on attendance on a quarterly basis at the Education Management Team under the Chairmanship of the Cabinet Member for Education.</i></p> <p><u>Further Progress by December 2014 visit</u> <i>Regular, monthly meetings with the Welfare Team. The minutes of those meetings will be submitted to the Management Team. Monitoring information will be submitted by the Education Management Team. It is reported in accordance with the Departmental Performance Management procedure on attendance on a quarterly basis at the</i></p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		<ul style="list-style-type: none"> Ensure that attendance data is inspected in detail and proactively by the attendance and welfare service, and agree on improvements following annual self-evaluations. 	Annual from 2013/2014	<p>Education Management Team under the Chairmanship of the Cabinet Member for Education.</p> <p><u>Progress up to June 2014 visit</u> Completed. Attendance shows an improvement – absences reducing.</p> <p><u>Further Progress by December 2014 visit</u> Attendance shows an improvement – absences reducing. Regular, monthly meetings with the Welfare Team. The minutes of those meetings will be submitted to the Management Team. Monitoring reports will be included in the monthly minutes of the Welfare Team.</p> <p><u>Progress up to June 2014 visit</u> Completed. Reports received and discussed at the monthly meetings of the Welfare Service. Details shared within the performance management structure of the Council on a quarterly basis.</p> <p><u>Further Progress by December 2014 visit</u> Regular, monthly meetings with the Welfare Team. The minutes of those meetings will be submitted to the Management Team. Monitoring reports will be included in the monthly minutes of the Welfare Team.</p> <p><u>Progress up to June 2014 visit</u> <i>Item on attendance and the impact of holidays on attendance in the next edition of 'Gwynedd Ni', September 2014.</i> <i>Illustrative policy model has been discussed and presented to the Inclusion Officers of every secondary school (Secondary Inclusion Group). Policy includes information about holidays during school terms and administration and implementation of fixed penalty notices.</i></p> <p><u>Further Progress by December 2014 visit</u> <i>Item on attendance and the impact of holidays on attendance in the next edition of 'Gwynedd Ni', January 2015.</i> <i>Illustrative policy model has been discussed and presented to the Inclusion Officers of every secondary school (Secondary Inclusion Group). Policy includes information about holidays during school terms and administration and implementation of fixed penalty notices.</i> Every school has updated an attendance policy in accordance with the illustrative policy model under the guidance of Inclusion Officers.</p> <p>Realised improvements</p> <p><u>Progress up to June 2014 visit</u> <i>Attendance of Gwynedd secondary schools is improving.</i> <i>2011/12 – 3 schools are in the highest quartiles. 11 schools are in the lowest quartiles.</i> <i>1 schools – Q1</i> <i>2 schools – Q2</i> <i>2 schools – Q3</i> <i>8 schools – Q4</i> <i>By 2012/13 – 9 are in the highest quartiles and 5 are in the lowest quartiles.</i> <i>4 schools – Q1</i> <i>5 schools – Q2</i> <i>3 schools – Q3</i> <i>2 schools – Q4</i> <i>Consistency in terms of the actions and structures across secondary schools in the field of absences leading to improved performance by specific groups of children.</i> <i>Impact of the additional regional resource (by means of the national Attendance Improvement grant), leading to an improvement in attendance over time.</i></p> <p><u>Further Progress by December 2014 visit</u></p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
				<p>Attendance of Gwynedd secondary schools has improved and is continuing to improve. 2013/14 – 9 schools are in the highest quartiles. 5 schools are in the lowest quartiles. 6 schools – Q1 3 schools – Q2 2 schools – Q3 3 schools – Q4 Consistency in terms of the actions and structures across secondary schools in the field of absences leading to improved performance by specific groups of children. Impact of the additional regional resource (by means of the national Attendance Improvement grant), leading to an improvement in attendance over time.</p> <p>Result of ESTYN Visit – 2-5 December 2014 This recommendation has been largely addressed.</p>
<p>A5 Improve quality of self-evaluation, and how improvement plans and performance management procedures are implemented in the Education Department.</p>	<p>Monitoring Officers: Head of Education, Planning and Strategic Performance Manager, Assistant Assistant Education Quality Improvement Officer</p>	<ul style="list-style-type: none"> Ensure additional capacity within the Education Department to coordinate performance management matters. 	<p>Continuously</p>	<p><u>Progress up to June 2014 visit</u> <i>Officer from the Education Department has been designated to co-ordinate performance management matters. The Officer and the Performance Improvement Officer meet regularly.</i> <u>Further Progress by December 2014 visit</u> Officer from the Education Department has been designated to co-ordinate performance management matters. The Officer and the Performance Improvement Officer meet regularly – this arrangement continues.</p> <p><u>Progress up to June 2014 visit</u> <i>Additional assistance is provided by the Performance Improvement Officer on quarterly monitoring matters. Robust quarterly procedure in place, with a quarterly performance handbook provided to the department's Management Team.</i> <u>Further Progress by December 2014 visit</u> Above arrangement continues.</p> <p><u>Progress up to June 2014 visit</u> <i>Cabinet Member chairs a Quarterly monitoring slot, and time has been programmed and maintained in the 2013/14 financial year. Timescale has been programmed for 2014/15. Accountability and ownership has strengthened following the arrangements. Outcomes' agreement – the result of improving the quality of education was totally successful in 2013/14.</i> <u>Further Progress by December 2014 visit</u> Cabinet Member chairs a Quarterly monitoring slot. Timescale has been programmed for 2014/15. Accountability and ownership has strengthened following the arrangements.</p> <p><u>Progress up to June 2014 visit</u> <i>Robust quarterly procedure in place, with a quarterly performance handbook provided to the Department's Management Team. Specific item on the agenda of the Management Team under the chairmanship of the Cabinet Member. On the whole, performance will be monitored within three weeks. Matters being discussed/resolved in the Delivery Panel.</i> <u>Further Progress by December 2014 visit</u> Above arrangement continues.</p> <p><u>Progress up to June 2014 visit</u></p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
		<ul style="list-style-type: none"> Ensure identification of individual improvement programmes that contribute towards the indicators of the Education Department / Service. Create a matrix of the indicators. Agree and establish a robust self-evaluation system. 	<p>October 2013</p> <p>December 2013</p> <p>September 2013 – December 2014</p>	<p><i>Completed.</i> <i>Training held on 04/10/2014.</i> Further Progress by December 2014 visit <i>Completed.</i></p> <p>Progress up to June 2014 visit <i>Individual improvement projects / programmes have been identified ensuring a better system of accountability in individual services.</i> Further Progress by December 2014 visit <i>In light of the evaluations of individual services, individual work programmes have been identified which have led to improved accountability in individual services.</i> <i>Officers within the Education Department are clear regarding their responsibilities for specific indicators.</i> <i>This has also led to strengthening and improving planning on a departmental level.</i></p> <p>Progress up to June 2014 visit <i>Timescale has slipped.</i> <i>Following a slippage with the work's timescale, it was decided to postpone the work until 2014/15 as 2014/15 indicators are different due to the Council's annual business planning cycle.</i> Further Progress by December 2014 visit <i>In light of the evaluations of individual services, individual action plans have been identified in order to monitor progress and evaluate performance. This has led to better accountability in individual services and ensured better planning on a departmental level.</i></p> <p>Progress up to June 2014 visit <i>Improvement programmes have been identified.</i> <i>During 2014/15, there will be a need to agree on a procedure and timescale to report on progress in individual services.</i> Further Progress by December 2014 visit <i>In light of the evaluations of individual services, individual work programmes have been identified that have led to better accountability in individual services. Officers within the Education Department are clear regarding their responsibilities for specific indicators. This is also a way to strengthen and improve planning on a departmental level.</i></p> <p>Progress up to June 2014 visit <i>Bids Timescale has been addressed, with bids determined within the corporate timescale.</i> <i>Threats and Opportunities meetings have been held with every service unit, namely:</i> <ul style="list-style-type: none"> • Pupils and Inclusion – 13/02/14 • Schools Improvement – 17/02/14 • Resources – 07/03/14 • Schools – 12/03/14 <i>Self-evaluation per service completed with relevant staff.</i> <i>2014/15 priorities and indicators have been identified.</i> <i>It is intended to review the SE above at the meetings of the Management Team at the beginning of September as part of the process of identifying the department's bids. It is intended to undertake a more detailed self-evaluation following receipt of the final Summer 2014 outcomes namely in the succeeding new year (February 2015).</i> Further Progress by December 2014 visit <i>Bids Timescale has been addressed, with bids determined within the corporate timescale.</i></p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress
				<p>Threats and Opportunities meetings have been held with every service unit, namely:</p> <ul style="list-style-type: none"> • Pupils and Inclusion – 16/09/14 • Schools Improvement – 21/10/14 • Resources – 23/09/14 • Schools Organisation – 25/09/14 <p>Self-evaluation per service completed and action plans identified. 2014-15 priorities and indicators have been identified. It is intended to undertake a more detailed self-evaluation following receipt of the final Summer 2014 outcomes namely in the succeeding new year (February 2015).</p> <p><u>Progress up to June 2014 visit</u> Completed. 2014/15 priorities and indicators have been identified.</p> <p><u>Further Progress by December 2014 visit</u> Completed. 2014/15 priorities and indicators have been identified.</p> <p>Realised improvements</p> <p><u>Progress up to June 2014 visit</u> Strengthen ownership within the Department and the accountability of the Education Department for performance management matters. Provide clear guidance on Performance Management principles and procedures. Detailed planning arrangements and thorough performance management procedures. Make more effective use of performance indicators in order to regularly monitor progress against milestones, and take appropriate rectification steps. Ensure that all Education Department officers contribute to the discussion on the threats and opportunities of services on an annual basis.</p> <p><u>Further Progress by December 2014 visit</u> Ownership and accountability has strengthened within the Department for performance management matters. Clear guidance on Performance Management principles and procedures. Detailed planning arrangements and thorough performance management procedures. Make more effective use of performance indicators in order to regularly monitor progress against milestones. All Education Department officers contributing to the discussion on the threats and opportunities of services on an annual basis. Officers within the Education Department are clear regarding their responsibilities for specific indicators. In light of the self-evaluations of individual services, individual work programmes have been identified that have led to better accountability in individual services. This has also led to strengthening and improving planning on a departmental level.</p> <p>Result of ESTYN Visit – 2-5 December 2014 This recommendation has been partly addressed.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress																																	
A6 Continue to implement plans to reduce the number of surplus places.	Monitoring Officers: Lead Manager (Re-organisation of Secondary Schools), Lead Manager Re-organisation of Primary Schools, Senior Schools Manager, and Officer to be designated.	<ul style="list-style-type: none"> Implement surplus place programmes in specific areas and catchment areas. 	Continuously	<p>Realised improvements</p> <ul style="list-style-type: none"> The pattern of reducing surplus places in the County is the result of a combination of reorganisation schemes and the work of reviewing schools' capacity. Schemes are in the pipeline or have been implemented to remove 1,289 surplus places in the primary sector by combining school reorganisation schemes and the work of reviewing schools' capacity. This is within the target set against January 2015 to reduce Primary surplus places. The number of surplus places is reducing in the secondary Sector. Schemes e.g. the Berwyn scheme, are going to contribute further to the target in the next few years. Schemes are in the pipeline or have been implemented to remove 1,014 surplus places in the secondary sector by combining school reorganisation schemes and reviewing schools' capacity. <p>SUMMARY</p> <ul style="list-style-type: none"> By January 2015, 1,474 surplus places will be removed from Gwynedd Council's schools estate which is equivalent to a saving of £532,620 (in accordance with the cost of a surplus place as defined in a report by Estyn) (<i>How do surplus places influence available resources to be spent on improving outcomes for pupils? - 2012</i>) By means of proposed schemes, a further 851 surplus places should have been removed from Gwynedd Council's schools' estate by September 2017 which is equivalent to a saving of £338,778 (in accordance with the cost of a surplus place as defined in a report by Estyn). Given all the schemes that have been realised so far, and upcoming schemes between now and September 2017, a total of 2,325 surplus places will be removed from Gwynedd Council's schools' estate, which creates a saving of £871,038 (in accordance with the cost of a surplus place as defined in a report by Estyn). This information has been summarised in the tables below: <table border="1"> <thead> <tr> <th>Scheme / Project</th> <th>Impact on Surplus Spaces by January 2015</th> <th>Savings in accordance with Estyn (£262 Primary, £510 Secondary)</th> </tr> </thead> <tbody> <tr> <td>Tywyn</td> <td>-257</td> <td>-£67,334</td> </tr> <tr> <td>Berwyn phase 1 – Upgrading Ysgol O. M. Edwards</td> <td>-43</td> <td>-£11,266</td> </tr> <tr> <td>Berwyn phase 2 – Lifelong Campus in Bala</td> <td>0</td> <td>0</td> </tr> <tr> <td>Gader Catchment Area</td> <td>0</td> <td>0</td> </tr> <tr> <td>Groeslon, Carmel and Bronyfoel Area School</td> <td>0</td> <td>0</td> </tr> <tr> <td>Ysgol Glancegin</td> <td>0</td> <td>0</td> </tr> <tr> <td>Ysgol Llidiardau</td> <td>-76</td> <td>-£19,912</td> </tr> <tr> <td>Secondary Surplus Places</td> <td>-589</td> <td>-£300,390</td> </tr> <tr> <td>Primary Surplus Places</td> <td>-509</td> <td>-£133,358</td> </tr> <tr> <td>TOTAL</td> <td>-1,474</td> <td>-£532,260</td> </tr> </tbody> </table>	Scheme / Project	Impact on Surplus Spaces by January 2015	Savings in accordance with Estyn (£262 Primary, £510 Secondary)	Tywyn	-257	-£67,334	Berwyn phase 1 – Upgrading Ysgol O. M. Edwards	-43	-£11,266	Berwyn phase 2 – Lifelong Campus in Bala	0	0	Gader Catchment Area	0	0	Groeslon, Carmel and Bronyfoel Area School	0	0	Ysgol Glancegin	0	0	Ysgol Llidiardau	-76	-£19,912	Secondary Surplus Places	-589	-£300,390	Primary Surplus Places	-509	-£133,358	TOTAL	-1,474	-£532,260
Scheme / Project	Impact on Surplus Spaces by January 2015	Savings in accordance with Estyn (£262 Primary, £510 Secondary)																																			
Tywyn	-257	-£67,334																																			
Berwyn phase 1 – Upgrading Ysgol O. M. Edwards	-43	-£11,266																																			
Berwyn phase 2 – Lifelong Campus in Bala	0	0																																			
Gader Catchment Area	0	0																																			
Groeslon, Carmel and Bronyfoel Area School	0	0																																			
Ysgol Glancegin	0	0																																			
Ysgol Llidiardau	-76	-£19,912																																			
Secondary Surplus Places	-589	-£300,390																																			
Primary Surplus Places	-509	-£133,358																																			
TOTAL	-1,474	-£532,260																																			

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Recommendation	Responsibility	Action Plan	By when?	Progress																																	
				<table border="1"> <thead> <tr> <th>Scheme / Project</th> <th>Impact on Surplus Spaces by January 2015</th> <th>Savings in accordance with Estyn (£262 Primary, £510 Secondary)</th> </tr> </thead> <tbody> <tr> <td>Berwyn phase 2 – Lifelong Campus in Bala</td> <td>-388</td> <td>-£193,416</td> </tr> <tr> <td>Gader Catchment Area</td> <td>-262</td> <td>-£89,972</td> </tr> <tr> <td>Groeslon, Carmel and Bronyfoel Area School</td> <td>-97</td> <td>-£25,414</td> </tr> <tr> <td>Ysgol Glancegin</td> <td>-93</td> <td>-£24,366</td> </tr> <tr> <td>Secondary Surplus Places</td> <td>-11</td> <td>-£5,610,</td> </tr> <tr> <td>TOTAL</td> <td>-851</td> <td>-£338,778</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Date</th> <th>Impact on Surplus Spaces by September 2017</th> <th>Savings in accordance with Estyn (£262 Primary, £510 Secondary)</th> </tr> </thead> <tbody> <tr> <td>By January 2015</td> <td>-1,474</td> <td>-£532,260</td> </tr> <tr> <td>By September 2017</td> <td>-851</td> <td>-£338,778</td> </tr> <tr> <td>TOTAL</td> <td>-2,325</td> <td>-£871,038</td> </tr> </tbody> </table> <p>Result of ESTYN Visit – 2-5 December 2014 This recommendation has been partly addressed.</p>	Scheme / Project	Impact on Surplus Spaces by January 2015	Savings in accordance with Estyn (£262 Primary, £510 Secondary)	Berwyn phase 2 – Lifelong Campus in Bala	-388	-£193,416	Gader Catchment Area	-262	-£89,972	Groeslon, Carmel and Bronyfoel Area School	-97	-£25,414	Ysgol Glancegin	-93	-£24,366	Secondary Surplus Places	-11	-£5,610,	TOTAL	-851	-£338,778	Date	Impact on Surplus Spaces by September 2017	Savings in accordance with Estyn (£262 Primary, £510 Secondary)	By January 2015	-1,474	-£532,260	By September 2017	-851	-£338,778	TOTAL	-2,325	-£871,038
Scheme / Project	Impact on Surplus Spaces by January 2015	Savings in accordance with Estyn (£262 Primary, £510 Secondary)																																			
Berwyn phase 2 – Lifelong Campus in Bala	-388	-£193,416																																			
Gader Catchment Area	-262	-£89,972																																			
Groeslon, Carmel and Bronyfoel Area School	-97	-£25,414																																			
Ysgol Glancegin	-93	-£24,366																																			
Secondary Surplus Places	-11	-£5,610,																																			
TOTAL	-851	-£338,778																																			
Date	Impact on Surplus Spaces by September 2017	Savings in accordance with Estyn (£262 Primary, £510 Secondary)																																			
By January 2015	-1,474	-£532,260																																			
By September 2017	-851	-£338,778																																			
TOTAL	-2,325	-£871,038																																			

2. OTHER INSPECTIONS

2.1 Wales Audit Office Report: Local Authorities Safeguarding Children Arrangements – Gwynedd Council – October 2014

Gwynedd Council’s Local Authorities Safeguarding Children Arrangements were audited by Wales Audit Office and a report was published in October 2014. Following this, the proposals below were submitted in the report of Councillor Wyn Williams to the Cabinet on 16 December 2014. In order to ensure that action had been taken in terms of the proposals, the report in question was submitted, as well as the national report, to the Strategic Safeguarding Children and Vulnerable Adults Panel (29 September 2015). It was agreed at the meeting that the Operational Group would consider the national recommendations and local proposals and report on any gaps that remain which require further attention. The Operational Group will report back to the Strategic Safeguarding Children and Vulnerable Adults Panel on 02 December 2015.

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
P1	Review the Local Authority Designated Officer for Child Protection requirements under the Children Act 2004 to ensure full compliance with the legislation.	Corporate Director	<ol style="list-style-type: none"> The proposal was submitted to the Cabinet – 16.12.14. The report was discussed with relevant officers to try to identify potential actions. The proposal was submitted to the Strategic Safeguarding Children and Vulnerable Adults Panel (29.09.15) to see whether or not further action was required to what had already been implemented. Observations in terms of any gaps that remain or 	02.12.15	Specifically in terms of this proposal, it was noted in the Strategic Safeguarding Children and Adults Vulnerable Panel that further clarity was required from the Wales Audit Office as some were unclear what exactly was in question here. After the meeting, it was agreed that Dafydd Paul, Senior Manager – Safeguarding and Quality, would follow up the matter with the

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
			elements that require further attention is expected at the next meeting of the Strategic Safeguarding Children and Vulnerable Adults Panel – 02.12.15.		Wales Audit Office and report back to the Strategic Safeguarding Panel (02.12.15).
P2	Ensure safeguarding risks, and their mitigating actions, are up to date in the Corporate Risk Register.	Corporate Director	<ol style="list-style-type: none"> 1. The proposal was submitted to the Cabinet – 16.12.14. 2. The report was discussed with relevant officers to try to identify potential actions. 3. The proposal was submitted to the Strategic Safeguarding Children and Vulnerable Adults Panel (29.09.15) to see whether or not further action was required to what had already been implemented. 4. Observations in terms of any gaps that remain or elements that require further attention is expected at the next meeting of the Strategic Safeguarding Children and Vulnerable Adults Panel – 02.12.15. 	02.12.15	<p>They have been included on the Corporate Risk Register.</p> <p>The corporate register will be submitted to the Management Group and a report on risk management arrangements will be submitted to the Audit Committee on 1 December 2015.</p>
P3	Improve scrutiny of key elements of the Council's safeguarding arrangements through, for example, regular reporting on performance on safe recruitment; attendance and impact of safeguarding training; and the outcome of the annual school audit programme.	Senior Manager - Democratic and Delivery	<ol style="list-style-type: none"> 1. The proposal was submitted to the Cabinet – 16.12.14. 2. The report was discussed with relevant officers to try to identify potential actions. 3. The proposal was submitted to the Strategic Safeguarding Children and Vulnerable Adults Panel (29.09.15) to see whether or not further action was required to what had already been implemented. 4. Observations in terms of any gaps that remain or elements that require further attention is expected at the next meeting of the Strategic Safeguarding Children and Vulnerable Adults Panel – 02.12.15. 5. It should be emphasised that the existence of the Strategic Safeguarding Panel is evidence in itself of scrutinising the safeguarding field – this is one of the reasons for the Panel namely to monitor and scrutinise the field. <p>The item was noted at the annual workshop of the Services Scrutiny Committee during the year.</p>	02.12.15	<p>The matter is being considered by the Services Scrutiny Committee at its meeting on 26 November when key indicators in the field, amongst other things the Scrutiny Committee have sought, will be addressed.</p> <p>The intention of the Services Scrutiny Committee is to scrutinise whether or not they think the arrangements the Council have put into place in terms of the Strategic Safeguarding Panel work.</p>
P4	Agree a regular internal audit programme of work for reviewing the Council's safeguarding arrangements.	Senior Manager - Revenue & Risk	<ol style="list-style-type: none"> 1. The proposal was submitted to the Cabinet – 16.12.14. 2. The report was discussed with relevant officers to try to identify potential actions. 3. The proposal was submitted to the Strategic Safeguarding Children and Vulnerable Adults Panel (29.09.15) to see whether or not further action was required to what had already been implemented. 4. Observations in terms of any gaps that remain or elements that require further attention is expected at the next meeting of the Strategic Safeguarding Children and Vulnerable Adults Panel – 02.12.15. 5. The existence of the Strategic Safeguarding Panel 	02.12.15	<p>An audit was undertaken by Glyn Hughes, independent consultant, in 2014. Further details (e.g. specific dates) can be obtained from Geraint Owen.</p> <p>For 2015/16, a discussion was held with Catrin Thomas, Chair of the Safeguarding Operational Panel, and it was agreed on a programme for Internal Audit to undertake the work.</p> <p>An update on that will be submitted at every meeting of the Audit Committee.</p>

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
			and the Safeguarding Operational Group seeks to respond to matters in terms of the Council's safeguarding arrangements, and at times this would include input from internal audit. Audits will be undertaken regularly.		
P5	Provide training for all staff on the Council's Whistleblowing Policy.	Learning and Development Manager	<ol style="list-style-type: none"> 1. The proposal was submitted to the Cabinet – 16.12.14. 2. The report was discussed with relevant officers to try to identify potential actions. 3. The proposal was submitted to the Strategic Safeguarding Children and Vulnerable Adults Panel (29.09.15) to see whether or not further action was required to what had already been implemented. 4. Observations in terms of any gaps that remain or elements that require further attention is expected at the next meeting of the Strategic Safeguarding Children and Vulnerable Adults Panel – 02.12.15. <p>Due to the number of individuals who need to receive basic awareness raising sessions in the Safeguarding field, sessions will be held through e-learning under the care of the Learning and Development team.</p> <p>In addition to this, a Series of Awareness Raising workshops for Managers and Elected Members have been held, and further sessions are being arranged for the future.</p>	02.12.15	<p>In terms of "Whistleblowing" in the context of Safeguarding, there are instructions on how to report concerns within the Safeguarding policy and modules.</p> <p>Also:</p> <ul style="list-style-type: none"> o reference is made to it in the workshops for managers o cards with contact numbers have been circulated to staff <p>As this is slightly different to the general "Whistleblowing" procedure, it is not anticipated that additional sessions to the e-learning modules will be held.</p>

2.2 Gwynedd Domiciliary Care Services Review by Care and Social Services Inspectorate for Wales

The above report was published on 14 March 2014 following the inspection on 5 February 2014 and 7 February 2014. A scheduled baseline inspection is held every 3 years. It was noted, although steps have been taken to address the issues identified during the last inspection, progress is slow and effective steps must be taken to implement the new documentation in each area in particular

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
1	Risk assessments	Registered Manager of the residential Home	It is expected that a risk assessment is completed to identify any risks for service users in the residential homes.	Continuous	Monitoring Visits 27 from officers who monitor Provider, Adults, Health and Well-being.
2	Person-centred care planning documentation	Registered Manager of the residential Home	All our documents have been adapted in the form of a PCP, Personal Centre Plan, for every individual in our Elderly and Learning Disability Residential Homes.	Continuous	Monitoring Visits 27 from officers who monitor Provider, Adults, Health and Well-being.

2.3 National Review of the Use of Deprivation of Liberty Safeguards (DOLS) in Wales 2014 - Gwynedd Local Authority and Betsi Cadwaladr University Health Board - Care and Social Services Inspectorate for Wales (CSSIW)

1. The Council and Health Board should continue to develop understanding of the Mental Capacity Act, DoLS and the implications of the Supreme Court at all levels. It should ensure that it builds on the existing knowledge and skills of care managers in adult services so that where there are authorised deprivations in place, care management reviews reflect consideration of their outcome and effectiveness. The links between care management and contract monitoring in adult services should be more robust.
2. The Council and Health Board should ensure that it reports performance information on the Safeguards to senior managers and elected members regularly.
3. The Council should examine its management arrangements to ensure that there are no conflicts of interest between its supervisory body and managing authority functions.
4. The Council and the Health Board should each develop more robust quality assurance mechanisms, so that all applications, assessments and authorisations comply with legislation, guidance and case law.
5. The Council and the Health Board should each review the BIA and Section 12 doctor capacity to ensure that they are able to meet the requirements of the legislation and the Supreme Court judgment.
6. The Council and the Health Board should each review their engagement with the relevant person, their families and carers. They should seek feedback on the clarity and effectiveness of available information. They should include details of how to express compliments, concerns and complaints.
7. The Council and the Health Board should consider where closer partnership working could bring additional benefits and improve outcomes for the relevant person and their families.
8. The Council and the Health Board should each ensure that Mental Capacity Act and DoLS training for managers and staff in all relevant social and health care settings becomes mandatory and is delivered regularly. They should audit the effectiveness of all such training.

Page 53

2.4 Care and Social Services Inspectorate for Wales Report – Gwynedd Fostering Service – January 2015

A scheduled inspection was held during October and November 2014. The report notes: “We did not identify any areas of non-compliance with the requirements of The Fostering Services (Wales) Regulations 2003; however we have identified areas where practice could be further developed to assist in improving the standard of the service provided.

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
1	Foster carers felt more should be done to recognise what children achieve.				A note in the external audit reports register states that any recommendations will be included in the Department’s work plan.
2	Develop the initiative to better involve children in foster carer reviews.				
3	Consider a review of the disruption meeting format.				

2.5 Wales Audit Report: Housing and Council Tax Benefit Service Review

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
P1	Ensure that effective succession planning arrangements are in place for the Quality Assurance and Training Officer (QA and T Officer) post.	Senior Manager - Revenue & Risk	Keep the effective succession planning arrangements of the whole unit under continuous consideration, not only for one post.	As soon as possible	The arrangements of the whole unit are under consideration in the context of the welfare reform system, and the roles and responsibilities of all posts have been considered when discovering efficiency savings and cuts in accordance with the corporate framework.
P2	Ensure that all staff are aware of business continuity arrangements	Senior Manager - Revenue & Risk	Ensure that emergency planning arrangements of the Finance Department is available for everyone.	As soon as possible	New corporate arrangements have recently been introduced, with Strategic and Operational

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
	contained in the disaster recovery plan.				Panels established within the Council to ensure consistency. The Benefits Unit, as with every other unit within the Council, is working within these arrangements.
P3	Ensure that the transfer of the delivery of take-up activities from the Council to the Citizens Advice Bureau (CAB) does not impact negatively on citizen engagement.	Senior Manager - Revenue & Risk	Arrangements have been established with Citizens' Advice Bureau in order to maintain service standards.	As soon as possible	<p>In 2012, it was reported to the Audit Committee that CAB had appointed a benefits promotion officer with finance that had been transferred to them from the Welsh Government, and that this officer was already in contact with the Council's benefits officers, establishing protocols to refer cases etc.</p> <p>Service Level Agreements between the Council and the Citizens' Advice Bureau (annual agreements with the current ones in place until 31 March 2016). These include a specific reference to the matters referred to in Proposal for Improvement C3.</p>
P4	Consider introducing a process of consultation or survey to evaluate the customer's view about the service.	Senior Manager - Revenue & Risk	In September 2012, it was reported to the Audit Committee, "The Council is strongly in favour of the general principle of consulting with customers. However, we do not consider that it would be timely to do this so close to the most radical national changes ever to the benefits service (cutting the level of rent allowance permitted, introducing the local support scheme for council tax and shifting the Council's housing benefit rights to the DWP's own Universal Credit system)." These observations were approved by the Committee at the time.	As soon as possible	<p>As Committee members will be aware, there has been a substantial slippage in the Westminster Government's timescale to introduce Universal Credit. Consequently, the situation described in 2012, to all intents, continues.</p> <p>However, it should be noted that Siop Gwynedd is consulting with a percentage of their customers to evaluate opinion on services received; this will include customers who receive advice about benefits.</p>

2.6 Wales Audit Report: Gwynedd Council Information Management Feedback (April 2012)

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
1	The Council should enhance the action plan which supports the information strategy to include actions to identify the Council's information and intelligence needs and to co-ordinate the activity of the range of information services to meet these needs.	Information Manager	This was discussed with Gwenan Parry, Head of Customer Care Support Department in 2012. It was felt that the function of the Information Management Service was not to find out what were the Council's information requirements and that our role was to provide guidelines and expertise on how to manage information once it had reached the Council (in terms of protection, disposal, accuracy, retention for appropriate periods of time). This is the role of information management services in every Council. The role of the Research Unit is to respond to the services' information requirements.		No monitoring procedure has been in place. Has been incorporated in the Strategic Plan in the Strategic Plan after the Governance Group noted that not enough is done about it.

EXTERNAL AUDIT REPORTS 2012/13 – 2014/15

APPENDIX 1

Ref	Further proposals for improvement	Responsibility	Implementation Plan	By When	The monitoring arrangement and the progress made so far
			The Information Management Strategy will soon be updated, therefore, we can incorporate this for the future if there is a desire to do this.		
2	Develop an appropriate forum to co-ordinate the activities of the Council's information teams.	Information Manager?	Collaboration with the information team of the Adults Department already takes places. There would be a need to be clear on the purpose and aim of the forum.		No monitoring procedure has existed.
3	Ensure that the responsibilities of an Information Security Group are effectively discharged, clearly defined as per ISO27001 and documented. Strengthen arrangements to formally brief the Senior Information Risk Owner following forum meetings to ensure corporate oversight of, and responsibility for information issues.	Information Manager	The Security Group has now changed to be the Senior Information Risk Owner Delivery Group. Meetings are chaired by the Senior Owner and are documented, and there is a procedure for reporting back to the corporate Information Management and Protection Group.		The work has been completed.
4	Address the non-compliance issues in relation to the time it takes to respond to Freedom of Information requests.	Information Manager	This has been resolved – 2013-14 performance was 91% and 2014-15 was 90%, therefore, a major improvement has taken place since the date of the review.		Performance is reported on the Ffynnon system on a quarterly basis and figures are submitted to the Council's Information Management Group.

Agenda Item 7

MEETING	AUDIT COMMITTEE
DATE	1 DECEMBER, 2015
SUBJECT	THE EFFECTIVENESS OF THE COUNCIL'S SCRUTINY ARRANGEMENTS
AUTHOR (S)	Arwel E Jones, Senior Manager, Democracy and Delivery
RECOMMENDATION	To establish a sub-group to prepare an Action Plan

1. Recently, the Wales Audit Office (WAO) completed a review of the effectiveness of scrutiny in Gwynedd. As part of that work, they have suggested three main areas that need to be addressed in order to improve scrutiny in Gwynedd:-
 - Dealing with the perceived disengagement between the Cabinet and the scrutiny committees. by looking, amongst other things, at more “pre-decision scrutiny” of Cabinet business
 - Improving the clarity of scrutiny recommendations so that what happens as a result of scrutiny work can be more clearly identified
 - Improving the quality of questioning at scrutiny committees to provide greater focus and quality for the scrutiny

(Although the final version of the report has not yet been received from the Wales Audit Office, the likely recommendations are noted in Appendix 1 to this report)

2. At the same time, a 360 degree review of the views of members and senior officers was undertaken within the Council. Some similar messages were received from that review, including the need to look at nurturing and developing skills and also the need to look at the scrutiny model to see whether it should be adapted to address some of the issues raised in the WAO report and the 360 degree Review.
3. Since it is the Audit Committee that has the responsibility for the Council's governance arrangements and, specifically, the Council's Constitution, the conclusion was drawn that it would be appropriate for this Committee to discuss the matter.
4. It is proposed that, if members are in agreement, a sub-group of the Committee is established as a matter of urgency, to invite witnesses, to come to conclusions on the way ahead and, specifically, to ensure that a firm Action Plan is in place to address the Wales Audit Office recommendations.

P1	Enable more pre-decision scrutiny by aligning meetings of the scrutiny committees more closely with those of the Cabinet.
P2	Develop a more detailed Cabinet work programme and ensure its availability to the pre-meetings of the scrutiny committees.
P3	Apply the scrutiny committees' forward work programmes' selection criteria consistently.
P4	Develop resource plans to identify the officer and member input required to support / undertake the programmes of scrutiny and scrutiny investigation work.
P5	Improve the quality, consistency and timeliness of reports / information provided to the scrutiny committees.
P6	Provide feedback to the scrutiny committees of all recommendations – whether implemented or not – made to the Cabinet.
P7	Include an assessment in the Overview and Scrutiny Annual Report of how the work of the scrutiny committees has met the objectives in the Scrutiny Strategy and supported improvements to Council services.
P8	Ensure all regulators' recommendations and / or proposals for improvement are reported to, and monitored by, the appropriate scrutiny committee.
P9	Implement a new training and development programme for scrutiny committee members.

Agenda Item 8

MEETING	AUDIT COMMITTEE
DATE	1 December 2015
TITLE	2014/15 Final Accounts
PURPOSE	To submit – <ul style="list-style-type: none">• The 2014/15 Final Accounts for re-approval;• The Wales Audit Office’s letter, revised opinion and certificate.
RECOMMENDATION	To consider and approve the information before authorising the Chairman to sign the accounts again.
AUTHOR	Dafydd L Edwards, Head of Finance

BACKGROUND

1. In the Audit Committee meeting on 24/09/15, the revised statutory financial statements for the Council and Pension Fund were presented for approval by the committee.
2. It was resolved to -
 - approve the statutory financial statements;
 - accept Wales Audit Office’s related reports (with an unqualified opinion on the 2014/15 accounts), and
 - authorise the Head of Finance and the Chairman of the Committee to sign the letters of representation and to submit them to the Auditor General for Wales Audit Office.

DELAY BEFORE PRESENTING CERTIFICATION

3. It was noted at the time that there would be a delay before the accounts were certified, as a member of the public had expressed an objection to the accounts relating to a peripheral issue, being expenditure on a Trunk Road Agency scheme in the previous year.
4. Consequently, Wales Audit Office could not formally conclude its audit responsibilities or issue the certificate of audit closure until the matter had been addressed.

COMPLETION OF THE AUDIT

5. I attach a letter which confirms that Wales Audit Office has completed its work on this matter and has responded to the elector stating that they are not going to propose any further action (**Appendix 1**).
6. The Auditors revised opinion and certificate are enclosed with the attached letter.

NO CHANGE TO THE ACCOUNTS

7. There are no changes at all to the accounts approved by the Audit Committee on 24/09/15, and the Head of Finance has already certified them, but this final report has to be considered before the accounts can re-approved.

RECOMMENDATION

8. Therefore, the Audit Committee on 01/12/15 is asked to authorise the Chairman of the Committee to sign a fresh set of the same accounts.

NEXT STEPS

9. After receiving the accounts having been re-signed, the Auditor General for Wales Audit Office will be able to certify the accounts and close the audit for 2014/15

Enclosure:

Appendix 1 – Auditor General for Wales' letter, dated 20/11/15

24 Heol y Gadeirlan / Cathedral Road
Caerdydd / Cardiff CF11 9LJ
Ffôn / Tel: 029 20 320500
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

Dafydd Edwards
Head of Finance
Gwynedd Council
Headquarters
Castle Street
Caernarfon
Gwynedd
LL55 1SE

Reference	GC/Final
Date	20 November 2015
Pages	1 of 4

Dear Dafydd

Gwynedd Council Statement of Accounts 2014-15

This is my final report on the audit of the 2014-15 accounts.

I issued an unqualified opinion on your 2014-15 accounts on 30 September but could not issue a certificate concluding the audit as there was a matter outstanding relating to an objection raised by an elector. I have concluded my work on this matter and responded to the elector stating that I do not propose any further formal audit action.

As a result there have been no changes to the accounts which were approved by Council on 30 September. This final report needs to be considered by Council prior to re-approval of the accounts and following receipt of re-signed accounts I will be able to conclude the audit for 2014-15.

My revised opinion and certificate is attached to this letter.

Yours sincerely



Derwyn Owen

Engagement Lead

On behalf of the Auditor General for Wales

Auditor General for Wales' report to the Members of Gwynedd Council

I have audited the accounting statements and related notes of:

- Gwynedd Council; and
- Gwynedd Pension Fund

for the year ended 31 March 2015 under the Public Audit (Wales) Act 2004.

Gwynedd Council's accounting statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet and the Cash Flow Statement.

Gwynedd Pension Fund's accounting statements comprise the Fund Account and the Net Assets Statement.

The financial reporting framework that has been applied in their preparation is applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15 based on International Financial Reporting Standards (IFRSs).

Respective responsibilities of the responsible financial officer and the Auditor General for Wales

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, including Gwynedd Pension Fund's accounting statements, which gives a true and fair view.

My responsibility is to audit the accounting statements and related notes in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors.

Scope of the audit of the accounting statements

An audit involves obtaining evidence about the amounts and disclosures in the accounting statements and related notes sufficient to give reasonable assurance that the accounting statements and related notes are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to Gwynedd Council's and Gwynedd Pension Fund's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the responsible financial officer and the overall presentation of the accounting statements and related notes.

In addition, I read all the financial and non-financial information in the Explanatory Foreword to identify material inconsistencies with the audited accounting statements and

related notes and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Opinion on the accounting statements of Gwynedd Council

In my opinion the accounting statements and related notes:

- give a true and fair view of the financial position of Gwynedd Council as at 31 March 2015 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15.

Opinion on the accounting statements of Gwynedd Pension Fund

In my opinion, the pension fund accounts and related notes:

- give a true and fair view of the financial transactions of Gwynedd Pension Fund during the year ended 31 March 2015 and of the amount and disposition of the fund's assets and liabilities as at that date; and
- have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15.

Opinion on other matters

In my opinion, the information contained in the Explanatory Foreword is consistent with the accounting statements and related notes.

Matters on which I report by exception

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept;
- the accounting statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit;
- the Governance Statement contains material misstatements of fact or is inconsistent with other information I am aware of from my audit.

Certificate of completion of audit

My report dated 30 September 2015 contained an audit opinion on the 2014-15 accounts and explained that the audit could not be formally concluded until consideration of enquiries arising from an objection raised by a member of the public had been formally completed. Those issues have now been resolved and I certify that I have completed the audit of Gwynedd Council in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

**For and on behalf of
Huw Vaughan Thomas
Auditor General for Wales**

**24 Cathedral Road,
Cardiff, CF11 9LJ**

Date:

Agenda Item 9

MEETING:	Audit Committee
DATE:	1 December 2015
TITLE:	Revenue Budget 2015/16 – Second Quarter Review (September 2015)
PURPOSE:	Monitoring Report on the Latest Financial Position
ACTION:	Receive the information, consider the risks arising from the forecast expenditure against the budget, and scrutinise the Cabinet's decisions regarding budget management by the Council and its Departments.
CONTACT OFFICER:	Dafydd L Edwards, Head of Finance
CABINET MEMBER:	Councillor Peredur Jenkins

1. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Audit Committee is expected to scrutinise some financial matters including budget monitoring reports, as appropriate.
2. The attached report (Revenue Budget 2015/16 – Second Quarter Review) was submitted to the Cabinet on 24 November 2015. This is the most thorough budget review during 2015/16.
3. The Chairman of the Audit Committee attended the Cabinet meeting as an observer, and has asked us to present the Cabinet report to the Audit Committee, to be scrutinised together with the relevant decisions. It is intended to present the Cabinet's decisions "on the table" at the Audit Committee meeting.
4. The Audit Committee is requested to note the situation and the relevant risks regarding the budgets of the Council and its departments, consider the Cabinet's decisions and comment as necessary.

Enclosure:

Revenue Budget 2015/16 – Second Quarter Review report (Cabinet 24/11/2015)

REPORT TO THE CABINET

24 November 2015

Cabinet Member: Councillor Peredur Jenkins, Cabinet Member - Resources

Subject: The Revenue Budget 2015/16 -
2nd Quarter Review (September 2015)

Contact Officer: Dafydd L Edwards, Head of Finance

1. The decision sought / Purpose of the report

The Cabinet is asked to:

- Receive the report on the second quarter review of the Revenue Budget (position as at 30 September 2015), and consider the latest financial situation regarding the budgets of each department / service, asking the Cabinet Members and relevant heads of department to take appropriate steps regarding the matters under their leadership/management.
 - Note the various reviews noted in the report and the steps to be taken by departments to manage their budgets.
 - Give consideration to, and approve as appropriate, the recommendations relating to the Education, Economy and Community, and Regulatory Departments, and Corporate Budgets.
-

2. Introduction / Background

It is the Cabinet's responsibility to take action, as necessary, in order to secure appropriate control over the Council's budgets (e.g. approval of significant virements or supplementary budgets).

The first quarter budget review report was submitted to the Cabinet on 14 July 2015. This report submitted today is much more detailed, being the most thorough review of budgets during 2015/16.

This quarterly report presents the latest review of the Council's revenue budget for 2015/16, and a summary of the position by each Department is outlined in **Appendix 1**.

Appendix 2 shows further details relating to the main issues and the budget headings where significant variances are forecasted, along with specific recommendations where appropriate.

2.1 Adults, Health and Wellbeing Department – £527k overspend

There were slippages with several of the Adults Department's savings schemes this year. Apart from those, the net financial picture would appear to be positive. However, the Head of Adults, Health and Wellbeing recognises that the relevant development work with a number of schemes in the programme is taking longer than originally anticipated and therefore unlikely to realise the full savings this year. In the circumstances, and in order to enable the schemes to have adequate time to deliver, it is very likely that the Adults Department will need bridging resources for this year, and it can be seen from the report that there is an intention to take advantage of every opportunity to put available resources to one side to enable the Cabinet to respond to the probable financial position by the end of the year.

2.2 Education Department

There was additional pressure in several fields, including Redundancy and Early Retirement, Catering and Cleaning, and Additional Learning Needs, but also that the Department, through a combination of measures taken, the use of reserves and a specific recommendation included in this report, is taking action to try to keep the situation under control.

2.3 Regulatory Department

The Regulatory Department's favourable income picture this year enables the Department to provide towards financing some of the Council's specific schemes. Those requirements would have produced an application for resources via a bid for 2016/17, had they not been financed here. Also, advantage has been taken of the Department's gross underspend position to earmark a budget to enable the Cabinet to utilise towards other financial requirements facing the Council this year.

2.4 Corporate

Again, there is a recommendation to earmark the Council Tax base underspend and Benefits underspend, as a resource to one side to enable the Cabinet to deal with the probable financial position of the Adults Department at the end of the financial year.

2.5 General

It is recommended that a combination of definite management steps, the use of specific resources in reserve, together with transferring between fields which are in a favourable financial position this year, in order to assist other services which are in a less favourable financial position. Thereafter, the net picture across the Council, for the time being, and in general, reflects acceptable financial control.

Next steps and timetable

Act on the recommendations submitted and present the following report to the Cabinet on 16 February 2016 on the 3rd quarter review.

Local member's views

Not relevant

Opinion of the Statutory Officers

Chief Executive:

The report highlights a number of matters requiring attention, some of which have specific steps recommended for them and others where the departments, and the individual Cabinet Members, are expected to keep a keen eye on them in order to avoid problems later in the year. This, of course, is key as the financial challenges that the Council is, and will be facing makes it even more important to keep our current expenditure under firm control.

Monitoring Officer:

Nothing to add from a propriety perspective.

Head of Finance:

I have collaborated with the Cabinet Member in the preparation of this report and I confirm the content.

Appendices

Appendix 1 – Summary of Departments' net budget position.

Appendix 2 – Details of budgets and significant variances.

Revenue Budget 2015/16 - Summary of the Position by Department

	Second Quarter Review					
	Revised Budget 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources	Recommended Adjustments	Revised Overspend/ (Underspend)	First Quarter Review
	£'000	£ '000	£ '000	£'000	£ '000	£ '000
Adults, Health and Wellbeing	50,026	527	0	0	527	<i>256</i>
Children and Families	13,730	144	0	0	144	<i>14</i>
Education	89,005	877	(556)	(206)	115	<i>68</i>
Economy and Community	12,363	141	(25)	(50)	66	<i>88</i>
Highways and Municipal	24,213	(45)	0	0	(45)	<i>200</i>
Regulatory (Planning, Transportation and Public Protection)	10,424	(314)	0	300	(14)	<i>(15)</i>
Gwynedd Consultancy	962	109	(100)	0	9	<i>166</i>
Chief Executive Department	655	(45)	0	0	(45)	<i>0</i>
Finance	1,011	(60)	0	0	(60)	<i>0</i>
Corporate Support	532	(89)	0	0	(89)	<i>10</i>
Corporate Budgets <i>(Variances only)</i>	*	(516)	0	300	(216)	<i>64</i>
Total Variances (net)	202,921	729	(681)	344	392	<i>851</i>

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Adults, Health and Wellbeing Department Summary Position	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Adult Services						
Older People's Service						
Residential and Nursing - Homes	10,200	9,854	(346)	0	(346)	(476)
Home Care	6,006	6,194	188	0	188	205
Other	2,570	2,458	(112)	0	(112)	10
	18,776	18,506	(270)	0	(270)	(261)
Physical Disability Services						
Residential and Nursing	462	472	10	0	10	20
Home Care	985	1,022	37	0	37	70
Other	686	691	5	0	5	0
	2,133	2,185	52	0	52	90
Learning Disability Services						
	13,724	13,644	(80)	0	(80)	0
Mental Health Services						
Residential and Nursing	1,292	1,404	112	0	112	150
Other	2,113	2,076	(37)	0	(37)	(50)
	3,405	3,480	75	0	75	100
Other Services (Adults)						
Management	369	382	13	0	13	0
Older People and Physical Disability Team	2,889	2,873	(16)	0	(16)	0
	3,258	3,255	(3)	0	(3)	0
Adult Services Total	41,296	41,070	(226)	0	(226)	(71)

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Adults, Health and Wellbeing Department Summary Position	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
<u>Provider Services</u>						
Residential Care	7	144	137	0	137	50
Day Care	5	(44)	(49)	0	(49)	(130)
Community Care	2	203	201	0	201	0
Other	(154)	(191)	(37)	0	(37)	0
Total Provider Services	(140)	112	252	0	252	(80)
<u>Other Services</u>						
Housing Services	5,000	4,983	(17)	0	(17)	(35)
Customer Care Services	226	155	(71)	0	(71)	0
Departmental Central Services	3,644	4,233	589	0	589	442
Total Other Services	8,870	9,371	501	0	501	407
Adults, Health and Wellbeing Total	50,026	50,553	527	0	527	256

Adult, Health and Wellbeing Summary

Main Issues:-

Older People's Services:-

- Residential and Nursing - Homes - a reduction of £130k in the underspend level previously forecasted, down to (£346k) and includes an underspend of (£131k) on Independent Homes due to the substantial reduction in the number of placements, together with additional income contribution of (£214k).
- Homes Care - a forecasted reduction of (£20k) in the overspend down to £188k, reflecting mainly, the continual pressure on the provision.
- Other - underspend of (£112k), which includes a number of variances, particularly an underspend of (£50k) on Residential Support and an underspend of (£20k) on Direct Payments.

Learning Disability Services - a net underspend position of (£80k) which includes savings schemes worth (£116k) that have been achieved in advance.

Mental Health Services:-

- Residential and Nursing - an overspend of £112k is now forecasted due to accepting new cases, which is a reduction of (£38k) since the first quarter.

Provider Services:-

For now, an overspend of £252k is forecasted on this heading and this includes a number of variances, mainly an overspend of £137k on Residential Care due to higher employment costs, an underspend of (£49k) on Day Care, and an overspend of £201k on Community Care due to higher employment and transport costs.

The Department is reviewing various elements of the Provider Service with the aim of reducing the overspend level currently forecasted.

Other Services:-

- Customer Care Services - net underspend of (£71k) is forecasted which includes a number of variances, but mainly a one-off underspend of (£36k) on staff costs.
- Departmental Central Services - the position of the "Savings Schemes to be Achieved" is included under this heading. The work of trying to achieve this year's target is still ongoing. However, there is a possibility that the target will not be fully achieved this year, with a risk that £652k worth of savings will not be realised.

Summary

I am confident that the Cabinet Member and the Head of Service will succeed in improving the position during the year, but, if this trend continues, there is a risk that the Department will face an overspend of £527k by the end of this financial year.

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Children and Families Department Summary Position	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Service Management	403	375	(28)	0	(28)	(43)
Operational Services	1,826	1,967	141	0	141	100
Placement Services						
Residential Unit	140	556	416	0	416	216
Out of County Placements	2,233	2,325	92	0	92	(49)
Agency Fostering	1,020	1,000	(20)	0	(20)	34
Internal Fostering	1,809	1,618	(191)	0	(191)	(100)
Other	1,500	1,527	27	0	27	(62)
	6,702	7,026	324	0	324	39
Post-16 Services	991	885	(106)	0	(106)	0
Specialist Services/Derwen	1,543	1,473	(70)	0	(70)	(50)
Youth Justice Services	257	239	(18)	0	(18)	0
Early Years Services	108	63	(45)	0	(45)	0
Other Services	1,900	1,846	(54)	0	(54)	(32)
Children and Families Total	13,730	13,874	144	0	144	14

Children and Families Summary

Main Issues:-

Operational Services - it's forecasted that a further increase of £41k in the overspend since the first quarter, which mainly consists of an overspend of £115k on field workers.

Placement Services :-

- Residential Unit - included here is the effect of the failure to achieve the relevant savings plan in relation to children's residential care in accordance with the original intention, the delay has significantly contributed to the overspend of £416k forecasted.

- Out of County Placements - although some cases came to an end, there were also a number of new cases with more substantial demands, and as a result, an overspend of £92k is forecasted this year.

- Internal Fostering - a substantial underspend reflecting the success of achieving the relevant savings plan for 2016/17 in advance.

Post 16 Services - a forecasted underspend of (£106k), mainly due to a reduction in the costs of Support Schemes.

Summary

The Department is taking steps to achieve an underspend on other headings, in order to stay within the net budget by the year-end. If this cannot be fully achieved then it is intended to use reserves to make up any shortfalls.

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Education Department Summary Position	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Delegated Schools	68,379	68,379	0	0	0	0
Transport	4,153	4,226	73	0	73	2
Redundancies and Early Retirement	422	918	496	(496)	0	32
Integration	(9)	(9)	0	0	0	0
Out-of County	982	982	0	0	0	0
Catering and Cleaning	395	595	200	(60)	140	0
Nursery Education	606	606	0	0	0	0
Education Improvement Grant	686	686	0	0	0	0
Management	1,846	1,815	(31)	0	(31)	0
Additional Learning Needs Unit	1,958	2,093	135	(206)	(71)	14
Inclusion Strategy	348	310	(38)	0	(38)	(30)
Further Education	24	24	0	0	0	0
School Reserves	68	68	0	0	0	0
Support to Under Performing Schools	0	0	0	0	0	50
Contribution to Joint Committees	1,576	1,576	0	0	0	0
Other	7,571	7,613	42	0	42	0
Education Total	89,005	89,882	877	(762)	115	68

Education Summary

Main Issues:-

Redundancies and Early Retirement - a gross overspend of £496k is now forecasted mainly due to demographic effects on the secondary sector i.e. reduction in pupil numbers, also partly the effect of the loss of 6th form grant, and the implications of the savings programme on the secondary sector.

The Department has already changed the method of financing these costs, so that it does not need to bear the full costs in one year, and it also intends to use reserves to finance the remainder of the £496k overspend.

Catering and Cleaning - a gross overspend of £200k is forecasted on this heading, mainly due to an overspend of £55k on the provision of Free Breakfasts, an overspend of £125k on School Catering and an overspend of £45k on School Cleaning and Caretaking. It is intended to use (£60k) from other sources, and the Department is expected to take appropriate action to ensure it operates within its budget by the end of the financial year.

Additional Learning Needs Unit - because of the position of two specific units and the need to make improved arrangements, it is forecasted that an additional cost of £206k will arise this year (an increase of £10k since the first quarter). It was mentioned in the first quarter that the Cabinet might consider giving additional financial support later on in the year.

Under the circumstances a recommendation is made and is shown below.

Within this budget there are also a number of underspends and overspends on various headings, particularly the receipt of additional grant of (£62k) in relation to the provision of Early Years Observation Units which have assisted the overall situation.

Summary

Through the use of reserves and other specific measures, including the recommendation made below, the net overspend is reduced to £115k, with the Department continuing to try and keep within its budget by the end of this financial year.

Recommendation

Under the circumstances, **it is recommended** that the Cabinet underwrites the additional cost of £206k as detailed above for Additional Learning Needs Unit with the exact sum to be confirmed at the year-end, and subject to the Department's net overall position at that time.

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Economy and Community Department Summary Position	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Management	816	809	(7)	0	(7)	0
Business Support	261	273	12	0	12	0
Marketing and Customer Care	1,017	1,017	0	0	0	0
Community Regeneration	601	589	(12)	0	(12)	0
Skills and Enterprise	67	58	(9)	0	(9)	0
Strategic Projects Team	596	596	0	0	0	0
Strategy and Development	208	208	0	0	0	0
Archives	435	428	(7)	0	(7)	(10)
Museums	173	176	3	0	3	5
Galleries	63	63	0	0	0	0
Halls	250	260	10	0	10	15
Arts	265	265	0	0	0	0
Country Parks	117	117	0	0	0	10
Maritime	200	190	(10)	0	(10)	30
Youth Service	1,299	1,260	(39)	0	(39)	(20)
Healthy Communities Service	3,801	3,981	180	(75)	105	43
Sports Development	255	255	0	0	0	0
Libraries	1,939	1,959	20	0	20	15
Total Economy a Community	12,363	12,504	141	(75)	66	88

Economy and Community Summary

Main Issues:-

Healthy Communities Service - Leisure Facilities:-

A number of variances appear here, particularly -

- Free Swimming Grant - there was a reduction of £55k in the grant received from the Welsh Government. The Department is taking steps to deal with this deficit, and is eager to receive a contribution towards the deficit. In similar circumstances, it is not usual practice to give support during the current year, and it's expected that Departments operate within their departmental budget for this year.
- Bangor Swimming Pool - the facility was closed for five months for improvement work rather than the three months originally forecasted. This resulted in a loss of £50k over the period. ***A recommendation on this issue is shown below.***
- Other Leisure Facilities - an overspend position on a number of budgets is forecasted, including an income deficit of £50k on Healthy Foods (it is intended to use £25k from other sources towards the situation), together with an income deficit of £30k in Centres.

Libraries - an overspend of £20k is forecasted, mainly due loss of rental income of £15k from community education providers in the Lifelong Learning Centres, together with other rental income losses of £5k.

Recommendations

Under the circumstances, **it is recommended** that the Cabinet considers approving financial support towards :-

- Bangor Swimming Pool Income Loss - consider approving an additional budget of £50k for this year.

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Highways and Municipal Department Summary Position (including Trunk Road Agency)	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Highways Services (including Trunk Roads)	10,202	10,198	(4)	0	(4)	0
Engineering Services	545	549	4	0	4	0
Municipal Services						
Waste						
Waste Disposal	2,262	2,124	(138)	0	(138)	0
Treatment and Transfer Sites	1,422	1,604	182	0	182	200
Recycling Centres	1,306	1,338	32	0	32	0
Waste Collection	1,564	1,578	14	0	14	0
Recycling	2,147	2,101	(46)	0	(46)	0
Other Waste	880	822	(58)	0	(58)	0
Waste Sub-total	9,581	9,567	(14)	0	(14)	200
Other Municipal	3,885	3,848	(37)	0	(37)	0
	13,466	13,415	(51)	0	(51)	200
Fleet Unit	0	6	6	0	6	0
Highways and Municipal (including Trunk Roads) Total	24,213	24,168	(45)	0	(45)	200

Summary Highways and Municipal (including Trunk Roads)**Main Issues:-**

Waste Disposal - as a result of lower landfill than originally estimated, there are savings in landfill tax costs and disposal costs, giving an underspend of (£138k).

Treatment and Transfer Sites - an overspend position of £182k is forecasted, consisting of a number of variances, particularly, a deficit of £258k on sales of recycling materials because of the relevant market conditions, additional costs of £16k at Penhesgyn composting site and an underspend of (£100k) on green bags.

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Regulatory Department Summary Position	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Management	345	338	(7)	0	(7)	0
Planning Services						
Development Control	406	301	(105)	100	(5)	0
Other	39	36	(3)	0	(3)	0
	445	337	(108)	100	(8)	0
Street Works and Transport Services						
Forward Planning	2,106	2,106	0	0	0	0
Structural Maintenance	1,362	1,364	2	0	2	0
Road Safety	354	359	5	0	5	0
Traffic and Statutory Arrangements	654	643	(11)	0	(11)	0
Parking Services	(835)	(1,039)	(204)	200	(4)	0
Transport	2,210	2,198	(12)	0	(12)	(16)
Other	474	474	0	0	0	0
	6,325	6,105	(220)	200	(20)	(16)
Countryside and Access Services	1,275	1,275	0	0	0	0
Joint Planning Policy Unit	285	285	0	0	0	0
Public Protection Services	1,819	1,854	35	0	35	0
Catering, Cleaning and Caretaking Services	11	4	(7)	0	(7)	0
Property Services	(81)	(88)	(7)	0	(7)	1
Regulatory Total	10,424	10,110	(314)	300	(14)	(15)

Regulatory Summary

Main Issues:-

Development Control - an underspend position mainly due to higher fee income received. ***A recommendation is made below.***

Parking Services - Again, a forecasted underspend position, mainly due to higher parking fees received and higher income from season ticket sales. ***A recommendation is made below.***

Summary and Recommendation

A gross underspend position of (£314k) is forecasted, this after creating a reserve provision to finance some of the Council's specific schemes which would have otherwise been subject to a bid for additional resources in 2016/17, should the Department had not secured the financing. As is usual under these circumstances, the Council has also adjusted the annual income targets to respond to the situation at the time, and the income targets for these two headings have been reduced in the past.

Therefore, under the circumstances and taking the above into consideration, **it is recommended** that (£100k) of the underspend on Development Control and (£200k) of the underspend on Parking Services are transferred to a contingency budget by the Cabinet to be used towards other financial demands facing the Council this year.

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Consultancy Department Summary Position	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Roads and Engineering Services	(190)	(39)	151	(100)	51	166
Flood Risk Management Unit Services	865	865	0	0	0	0
Building Services	287	245	(42)	0	(42)	0
Consultancy Total	962	1,071	109	(100)	9	166

Consultancy Summary

Main Issues:-

An overspend of £166k was forecasted in the first quarter, mainly due to a reduction in fee income this year. The position now shows a gross overspend of £109k, and although the Department is continuing to identify other sources of income, there is currently an intention to use reserves to ease the situation, should this trend continue during the remainder of the year.

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Central Departments Summary Position	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Chief Executive's Department	655	610	(45)	0	(45)	0
Finance	1,011	951	(60)	0	(60)	0
Corporate Support	532	443	(89)	0	(89)	10
Central Departments Total	2,198	2,004	(194)	0	(194)	10

Central Departments Summary

Main Issues:-

Corporate Support - a net underspend position of (£89k) is forecasted, including a number of variances, especially one-off staff savings and success in obtaining additional income from various sources.

REVENUE BUDGET 2015/16 - SECOND QUARTER REVIEW						
Corporate Summary Position (Only showing the variances)	Revised Budget 2015/16	Estimated Final Position 2015/16	Estimated Overspend / (Underspend) 2015/16	Use of Other Sources or Other Recommended Adjustments	Revised Overspend/ (Underspend)	Overspend/ (Underspend) 1st Quarter Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Council Tax	*	*	(285)	180	(105)	0
Benefits	*	*	(293)	120	(173)	0
Net Interest Receipt	*	*	169	0	169	64
Other	*	*	(107)	0	(107)	0
Corporate Total	*	*	(516)	300	(216)	64

Corporate Summary

Summary and Recommendations

A favourable position of higher Council Tax collection of (£285k), together with an underspend of (£293k) on Benefits. However, there is a reduction of £169k in Net Interest Receipt and an underspend of (£107k) on Other, which consists of a number of variances on various headings, especially additional income of (£51k) from various sources, and an underspend of (£11k) on capital costs.

Under the circumstances, **it is recommended** to transfer (£180k) of the favourable Council Tax collection and (£120k) of the underspend on Benefits as a resource allocation to the Cabinet to allocate at year end towards the likely overspend within the Adults, Health and Wellbeing Department.

MEETING: Audit Committee

DATE: 1 December 2015

TITLE: Capital Programme 2015/16 - End of Second Quarter Review (30 September 2015)

PURPOSE: Monitoring Report on the Expenditure and Financing of the Capital Programme

ACTION: Receive the information, consider the risks regarding the Capital Programme, and scrutinise the Cabinet's draft decisions

CONTACT OFFICER: Dafydd L Edwards, Head of Finance

CABINET MEMBER: Councillor Peredur Jenkins

1. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Audit Committee is expected to scrutinise some financial matters including budget monitoring reports, as appropriate.
2. The attached report (capital programme's second quarter review) was presented to the Cabinet on 24 November 2015 for decisions regarding the revised programme and its financing.
3. The Chairman of the Audit Committee attended the Cabinet meeting as an observer, and asked us to present the attached Cabinet report to the Audit Committee, to be scrutinised together with the relevant decisions. It is intended to present the Cabinet's decisions "on the table" at the Audit Committee meeting.
4. The Audit Committee is asked to note the position and any risks regarding the Council's capital programme, scrutinise the Cabinet's decisions, and comment as necessary.

Enclosure:

Capital Programme 2015/16 - second quarter review report (Cabinet 24/11/2015)

REPORT TO THE CABINET

24 November 2015

Cabinet Member: Councillor Peredur Jenkins - Resource Cabinet Member

Subject: Capital Programme 2015/16 – Second Quarter Review
(30 September 2015)

Contact Officer: Dafydd L Edwards - Head of Finance

The decision sought / Purpose of the report

To accept the report on the second quarter review (30 September 2015 position) of the capital programme, and approve the revised financing as shown in part 2.2 – 2.7 of the report, that is:

- an increase of £965,000 in the use of unsupported borrowing
- an increase of £3,278,000 in the use of grants and contributions
- an increase of £154,000 in the use of capital receipts
- an increase of £300,000 in the use of revenue contributions
- a decrease of £17,000 in the use of the capital reserve
- an increase of £847,000 in the use of renewal reserves

To approve the virement (in accordance with the relevant financial procedure rules) of £200,000 between two schemes, i.e. between the Relocation of Bala Library scheme (Economy and Community Department) and the Berwyn area schools' scheme (Education Department).

Introduction / Summary

This technical report is presented as part of the 2015/16 budget monitoring process. The main purpose of the report is to present the revised programme and to approve the relevant financing sources. The report is in 2 parts:

Part 1: Analysis by Department of the £81.6m capital programme for the 3 years 2015/16 – 2017/18.

Part 2: An explanation of the sources of finance for the net increase of approximately £5.5m since the last review, with £3.3m of the increase due to more grants.

The Cabinet has the authority to adapt the capital programme. Approval is sought for the programme (part 1) and financing (part 2).

The remainder of the report is for information:

Part 3: Movements from 2015/16 to 2016/17

Part 4: First 6 months spending profile for 2015/16

Main Findings:

The main conclusions that arise from the revised position are:

- There are definite projects in place to invest over £42m in 2015/16, with £16m being financed by attracting specific grants.
- The Council succeeded in spending just over £18.9m, which is over 44% of the budget on capital projects during the first 6 months of 2015/16, compared to 33% in the same period last year.
- No loss of funding was caused to the Council where schemes have slipped.

Reasons for recommending the decision

It is necessary to ensure appropriate financing arrangements for the Council's plans to spend on capital, and the Cabinet must approve the capital programme and its sources of funding.

Incorporating funding via grant is a point of order, but it is also necessary to deal with situations where there has been a change in expenditure profiles between years and the value of capital receipts and contributions.

These are recommendations to ensure definite sources of funding for the 2015/16 – 2017/18 capital schemes.

Relevant considerations

These are technical issues regarding the financing of schemes and relevant implications and debates have already been addressed when the individual schemes were adopted.

Next steps and timetable

To implement the recommendations to finance the programme.

View of the Local Member

Not relevant.

Views of the Statutory Officers

Chief Executive:

It is good to see the expenditure profile for the first 6 months of the year compared to last year. Understandably, the management of the capital budget will never be a static matter and, clearly, it is necessary to make some adjustments during any year. I approve the report.

Monitoring Officer:

The steps recommended in the report are in accordance with the requirements of the constitution.

Head of Finance:

I have collaborated with the Cabinet Member in the preparation of this report and I confirm the content.

Appendix

Detailed report in parts 1-4.

1 CAPITAL PROGRAMME 2015/16 to 2017/18

1.1 The table below shows a comparison of the capital programme up to the end of September 2015 against the last review:

MOVEMENT FROM THE FIRST QUARTER TO THE END OF THE SECOND QUARTER

	END OF JUNE REVIEW				END OF SEPTEMBER REVIEW				NCREASE/ (DECREASE) SINCE THE LAST REVIEW
	2015/16	2016/17	2017/18	TOTAL	2015/16	2016/17	2017/18	TOTAL	
DEPARTMENT	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Education	14,869	16,449	5,703	37,021	14,122	15,998	7,959	38,079	1,058
Finance	804	560	-	1,364	691	653	-	1,344	(20)
Economy and Community	5,147	656	-	5,803	5,748	1,315	-	7,063	1,260
Housing	3,153	2,238	-	5,391	4,768	2,237	-	7,005	1,614
Adults, Health and Wellbeing	775	397	155	1,327	572	693	155	1,420	93
Children and Families	10	-	-	10	10	-	-	10	-
Highways and Municipal	4,378	1,979	2,702	9,059	4,062	3,654	2,413	10,129	1,070
Corporate Support	61	105	-	166	353	114	-	467	301
Regulatory	12,013	3,619	18	15,650	11,956	3,797	51	15,804	154
Consultancy	128	-	-	128	102	23	-	125	(3)
Corporate	-	202	-	202	-	202	-	202	-
TOTAL	41,338	26,205	8,578	76,121	42,384	28,686	10,578	81,648	5,527

2. CHANGES TO THE SOURCES OF FINANCE

2.1 The budget for the three year programme shows an increase of £5.527m since the last review position. The proposed sources of financing for this are noted below:

SOURCE OF FINANCE	END OF JUNE REVIEW			END OF SEPTEMBER REVIEW			INCREASE/ (DECREASE) SINCE THE LAST REVIEW £000
	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18	
	£000	£000	£000	£'000	£'000	£000	
Supported Borrowing	6,637	6,637	2,817	6,637	6,637	2,817	-
Unsupported Borrowing	7,392	7,424	0	6,775	7,386	1,620	965
Grants and Contributions	13,210	8,027	2,886	15,988	8,191	3,222	3,278
Capital Receipts	1520	514	0	1,529	659	-	154
Departmental & Corporate Revenue	4,484	1,245	0	4,484	1,245	300	300
Capital Fund	3,353	859	155	2,390	1,805	155	(17)
Renewals & Other Funds	4,742	1,499	2,720	4,581	2,763	2,464	847
TOTAL	41,338	26,205	8,578	42,384	28,686	10,578	5,527
3 YEAR TOTAL			76,121			81,648	

2.2 Unsupported Borrowing

A net increase of £965,000 in this source of funding mainly due to:

- **Town Centre Repayable Funding Schemes (Economy and Community Department) £50,000 in 2015/16 and £650,000 in 2016/17**

A loan from the Welsh Government for a period of 15 years to be used to regenerate town centres by reducing the number of empty properties and to support the diversification of town centres (Cabinet report 14 April 2015).

- **Carbon Management Schemes (Regulatory Department – Property Unit) £307,476 in 2015/16**

New carbon management schemes financed through borrowing from Salix – (£250k upgrade to lighting in primary schools and £57,476 Bangor Swimming Pool).

2.3 Grants and Contributions

A net increase of £3,278,000 in this source of funding is mainly due to the following:

- **ECO (Energy Companies Obligation) Arbed projects (Housing Department) £1,631,277 in 2015/16**

A grant was received through the Welsh Government Warm Homes programme and specifically through the ECO Arbed project, which supports energy efficient schemes in specific areas within deprived communities. The relevant area in this instance is the Peblig area, Caernarfon. It is essential that the grant is used and claimed in full before 31st March 2016.

- **'Cartgylchu' (Highways and Municipal Department) £600,000 in 2015/16**

A Waste Resources Action Programme (WRAP) grant, funded by the Welsh Government, was received to purchase 'cartgylchu' bins for the waste strategy.

- **21st Century Schools Schemes (Education Department) £500,000 in 2017/18**

A successful application was made to the Government to expand the scheme to improve schools in the Berwyn area by £1million, and this is the 50% contribution from the Government to the programme by way of grant (Cabinet report 15th September 2015)(see also 2.5 and 2.6 below).

- **Bangor Language Centre (Corporate Support Department) £300,000 in 2015/16**
A Capital Investment Fund grant was received from the Welsh Government in relation to the development of a Language Centre to promote Welsh in Gwynedd, through the purchase and adaptation of the Menai Workshop, Lon Bopty, Bangor.
- **Relocation of the Porthmadog Library to Glaslyn Centre (Economy and Community Department) £250,000 in 2015/16**
A CyMAL (Museums, Archives and Libraries Wales) innovation grant was received from the Government to relocate the library in Porthmadog (see also 2.4 below).

2.4 Capital Receipts

A net increase of £154,000 in this source of funding mainly due to:

- **Relocation of the Porthmadog Library to Glaslyn Centre (Economy and Community Department) £58,000 in 2015/16**
Match funding from the Council towards this scheme (see also 2.3 above).
- **Pwllheli Harbour and Foreshore Facilities (Economy and Community Department) £45,000 in 2015/16**
The purchase of small parcels of land from the Crown office on the Glan Don peninsula (part of a package of works that is linked to the Sailing Academy scheme).

2.5 Departmental Revenue

An increase of £300,000 in 2017/18 on additional committed expenditure on the Berwyn Area Schools' scheme (Education Department), which is part of the 21st Century Schools' package (Cabinet report 15 September 2015)(see also 2.3 above and 2.6 below).

2.6 Capital Fund

A net decrease of £17,000 in this source of funding due to:

- **Information Technology Systems (Finance Department)** – transfer of £45,000 out of the capital programme to finance revenue costs.
- **21st Century Schools Schemes (Education Department)** – increase of £27,353 in the expenditure on Bro Llifon School to finance higher prices on the scheme
- **21st Century Schools Schemes (Education Department)** – as a result of the increase in the Berwyn area scheme of £1million (see also 2.3 and 2.5 above), an agreement was reached between the Education Department and the Economy and Community Department regarding the financing package, whereby a virement of £200,000 is required. The Relocation of Bala Library scheme budget (Economy and Community Department) is used for this virement.

2.7 Renewals Funds

The net increase of £847,000 in the use of renewal funds, mainly by the Highways and Municipal Department, for:

- **Vehicles £459,010 over 3 years**
Purchase of vehicles as opposed to via lease arrangements.
- **Waste Bins and Skips £183,700 in 2015/16**
An increase in purchases due to an increased call for bins and skips as a result of the waste strategy.

2.8 Recommendation

The Cabinet is asked to accept the 2015/16 to 2017/18 revised programme and approve the relevant sources of finance (para. 2.2 to 2.7 above).

The Cabinet is further asked to approve the virement (in accordance with the relevant financial procedure rules) of £200,000 between two schemes, i.e. between the Relocation of Bala Library scheme (Economy and Community Department) and the Berwyn area schools' scheme (Education Department) (para. 2.6 above).

3. ANNUAL EXPENDITURE PROFILES

3.1 The total level of re-profiling in the capital programme from 2015/16 to 2016/17 so far is £4,908,490. The figures in part 1 of the report reflects this, with the main items as follows-

Schemes that are financed from the Council's resources:-

- 21st Century Schools (Education Department) £2,191,110
- Council's Fleet (Highways and Municipal Department) £1,515,310
- EDRMS Scheme (electronic document and records management system) (Adults, Health and Wellbeing Department) £296,000

3.2 The above re-profiling will not result in any loss in grant.

3.3 There is a variety of valid reasons behind the re-profiling in many cases, but the delay prior to implementing these schemes can mean that the services have to cope for longer with current assets which have not been improved.

4. CAPITAL EXPENDITURE FIRST 6 MONTHS 2015/16

4.1 The table below analyses the actual departmental capital expenditure for the Council by the end of the second quarter (6 months), against the revised capital programme for 2015/16 (full year) -

SUMMARY	CAPITAL PROGRAMME FULL YEAR (reviewed September) 2015/16 £'000	ACTUAL EXPENDITURE FOR THE 6 MONTHS TO 30/09/2015 £'000
Education	14,122	4,382
Finance	691	173
Economy and Community	5,748	3,736
Housing	4,768	887
Adults, Health and Wellbeing	868	180
Children and Families	10	2
Highways and Municipal	4,062	1,713
Corporate Support	353	0
Regulatory	11,956	7,834
Consultancy	102	32
TOTAL	42,680	18,939

Some departments appear to be spending significantly less than half their annual budget up to now, i.e. the Education Department (mainly due to the profiled spend on 21st Century Schools' schemes), and the Highways and Municipal Department (mainly due to the profiled spend on vehicles' renewals). However the departments are confident that they will spend in line with the programme by the end of the second half of the year.

The Regulatory Department shows significant expenditure in the first six months, mainly due to planned expenditure on Briwet Bridge, Penrhyndeudraeth. It has been reported in the past that there is an element of financial risk to the Council with this contract, which is still subject to discussions between the parties, but by now the majority of the expenditure has taken place, and the financial risk to the Council has been reduced. The Department has therefore succeeded to manage the contract without having to call for an additional corporate contribution.

4.2 Over £18.9m has been spent in the first six months, which is 44% of the budget.

SUMMARY	END OF SEPTEMBER REVIEW 2015/16	END OF SEPTEMBER REVIEW 2014/15	INCREASE / (DECREASE)
Full year's budget	£42.7million	£45.0million	(£2.3million)
Expenditure for the first 6 months	£18.9million	£14.9million	£4.0million
Expenditure as a percentage of the budget	44%	33%	11%

4.3 Despite the re-profiling, the percentage that has been spent this year is comparably higher than the position this time last year.

MEETING: **Audit Committee**

DATE: **1 December 2015**

TITLE: **The Council's Financial Strategy 2016/17 – 2019/20**

PURPOSE: **Setting out the foundation for mid-term financial planning and identifying the need for financial savings**

ACTION: **Receive the information, consider the risks regarding the Council's Financial Strategy, and scrutinise the Cabinet's draft decisions**

CONTACT OFFICER: **Dafydd L Edwards, Head of Finance**

CABINET MEMBER: **Councillor Peredur Jenkins**

1. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Audit Committee is expected to scrutinise the Council's main financial matters, which include the Financial Strategy.
2. The attached report was presented to the Cabinet on 24 November 2015 in order to decide whether or not any further steps need to be taken in response to the latest position that is becoming apparent.
3. The Chairman of the Audit Committee attended the Cabinet meeting as an observer, and asked us to present the attached Cabinet report to the Audit Committee, to be scrutinised together with the relevant decisions. It is intended to present the Cabinet's decisions "on the table" at the Audit Committee meeting.
4. The Audit Committee is asked to note the position and any risks regarding the Council's Financial Strategy, scrutinise the Cabinet's decisions, and comment as necessary.

Enclosure:

Financial Strategy 2016/17 – 2019/20 report (Cabinet 24/11/2015)

REPORT TO THE CABINET

24 November 2015

Cabinet Member: Councillor Peredur Jenkins, Cabinet Member for Resources

Subject: 2016/17 – 2019/20 Financial Strategy

Contact Officer: Dafydd L Edwards, Head of Finance

The decision sought

Decide whether or not any further steps need to be taken in response to the latest position that is becoming apparent.

Budget Projection 2015/16 – 2017/18

1. The Financial Strategy adopted by the Cabinet back in February of this year is based on projections of income and expenditure made at the time, and is summarised as follows:

£m	This year 2015-16	2016-17	2017-18	Total
Unavoidable Additional Spending Needs	6.1	10.2	6.7	23.0
Loss from Government Grant reduction	7.1	3.5	6.1	16.7
Council Tax increase (4.5%, 3.5%, 3.5%)	-2.5	-1.9	-2.0	-6.4
Savings Schemes in the system and approved	-8.7	-2.9	-3.8	-15.4
Gap: use of Balances, Savings Schemes to be found, Service Cuts	2.0	8.9	7.0	17.9

2. During the summer of 2015, a strategy was approved to address this funding gap by –
 - first, maximising the efficiency savings to be achieved;
 - the schools' (£4.3m) savings target, and
 - seeking the public's opinion about possible service cuts worth £7m (as well as considering other cuts in corporate and support services).
3. That strategy addresses the budgetary gap between 2015/16 and 2017/18, while this report revises the basis for those assumptions and attempts to look beyond that period as far as 2020, even though the Welsh Government have not released any indicative grant figures.

Unavoidable Additional Spending Needs 2016/17 – 2019/20

4. Unavoidable commitments for the next four years have been estimated, having considered pressure on services (including several issues in adult care and the waste strategy), inflation (pay and other), national insurance changes, pensions, interest, demography, etc.

	February Estimate	November Estimate	Change
2016/17	£10.2m	£9.4m	- £0.8m
2017/18	£6.7m	£7.5m	+ £0.8m
2018/19	-	£8.1m	-
2019/20	-	£8.1m	-

5. There has been a reduction in the forecast for inflation (pay at 1% instead of 2%, and energy / fuel being negative), but that has been offset by various matters including the Westminster Government's minimum wage requirements (affecting suppliers of services to the Council, as well as the Council as an employer in the medium-term).
6. Spending needs could be significantly greater when final figures are identified, after revising predicted income levels and other matters.
7. However, based on our latest estimates, there was no significant change in the Council's total spending needs for the next two years (2016/17 and 2017/18). Therefore, at this point in time, only the expectations regarding Government grant would lead to a change in the Council's savings strategy.

Loss due to Grant reduction

8. Until we see the results of the UK Government's Spending Review, there is no robust information available regarding funding for local government in Wales for 2016/17 and beyond.
9. The Welsh Government intends to publish their draft budget on 8 December, and the provisional local government settlement on 9 December. However, to allow for 'meaningful scrutiny' at national level, the final settlement will not be announced until 2 March, and voted upon (in Cardiff Bay) on 9 March 2016.
10. On the basis of directives from the Chancellor, George Osborne, and the Treasury, Westminster Government departments are preparing for a range of scenarios between real terms increases in budget (Health) and cuts up to 40%.
11. By making reasonable assumptions about relevant departments' positions, and about the effect of the Barnett formula, etc., it is possible to speculate that there may be a 1.39% increase in the Welsh Government's budget for 2016/17, and 0.55%, 0.89%, and 1.79% increases for subsequent years.
12. Then, there is even more uncertainty regarding how much the Welsh Government will allocate to local government. It is possible to model three cases, where Welsh Government give increasing degrees of 'protection' to Health and other projects in Wales.

13. The 'best' scenario in the following table reflects the situation if the Welsh Government was to provide Health with inflation and treated all other things equally.
14. The 'central' case in the following table is an updated version of our projections from February, while the 'worst' case figures reflect more pessimistic predictions which are prevalent in Welsh local government and currently reported in the press / media.
15. The settlement could be outside the scenarios outlined below, but it is reasonable to assume it will be somewhere between the best and worst scenarios as follows:

Possible scenarios for Gwynedd Grant	2016/17		2017/18		2018/19		2019/20	
	%	£m	%	£m	%	£m	%	£m
Best	-0.28%	-0.5	-1.71%	-2.9	-1.12%	-1.8	0.51%	0.8
Central	-2.00%	-3.4	-3.50%	-5.8	-2.75%	-4.4	-2.75%	-4.3
Worst	-4.00%	-6.7	-5.00%	-8.1	-4.00%	-6.1	-4.00%	-5.9

16. Here, I must note that if there was no reduction in the grant, then Gwynedd Council would not need to make any service cuts for 2016/17 – 2017/18, as our efficiency savings schemes would be sufficient to balance the budget.

The Probable Funding Gap for the “Gwynedd Challenge” period

17. The figures above compare with the February assumptions of loss from grant reduction of - £3.5m in 2016/17 and - £6.1m in 2017/18.
18. Over the two years 2016/17 and 2017/18, through the effect of various grant reductions, on the basis of our assumptions, the funding gap would **change** as follows –

	February Assumptions £m	Best case Scenario £m	Central case Scenario £m	Worst case Scenario £m
2016/17	- 3.5	- 0.5	- 3.4	- 6.7
2017/18	- 6.1	- 2.9	- 5.8	- 8.1
Two Year total	- 9.6	- 3.4	- 9.2	- 14.8
		<u>9.6</u>	<u>9.6</u>	<u>9.6</u>
Difference		<u>6.2</u>	<u>0.4</u>	- <u>5.2</u>

Conclusion

19. Note the £11.4m range between the 'best / worst' situations we have speculated on over the next two years, and that it is possible for the result to be outside our 'best / worst scenarios' too. Uncertainty regarding a sum the magnitude of our 'options to cut quantum' highlights the difficulty in financial planning.
20. However, as noted before, whatever the final grant figure will be, this will not change our ability to find more efficiency savings. Therefore, since our present strategy already includes an attempt to maximise such savings, there is nothing different we can do to deal with any increase in the financial gap other than implementing more cuts.
21. Also, we have identified that the probability of cuts in 2016/17 and 2017/18 has **not** substantially changed from when the current "cuts" strategy commenced.

A Medium Term Financial Plan for 4 years

22. Ideally, the Council would wish to deliver a financial strategy over 4 years. Unfortunately, that is not practical, due to the Welsh Government's intention to provide only a one-year settlement, without any indicative allocations in respect of subsequent years.
23. Hence, it is sensible to complete the current response plan for the next two years, before identifying the additional funding gap to be faced in 2018/19 and 2019/20.

Local member's views

Not relevant

Opinion of the Statutory Officers

Chief Executive:

The report confirms the wisdom of our current strategy of maximising efficiency savings and preparing for possible cuts, and the current 'Gwynedd Challenge' exercise is a key part of this. Of course, from year to year, the Welsh Government's specific settlements will affect the exact financial position. This year, the provisional settlement will not be published until 9 December and the final settlement not until the beginning of March, in the week when the Council has to decide on its budget for the following year. Under these circumstances, and in order to ensure prudent planning, I agree with the advice of the Head of Finance for a strategy for the next two years before beginning to consider the position for 2018-2020.

Monitoring Officer:

Nothing to add from a propriety perspective.

Head of Finance:

I have assisted the Cabinet Member for Resources (Councillor Peredur Jenkins) to prepare this update to the financial strategy. As we expect another substantial grant reduction for 2016/17, it is essential that Members and officers adhere to our existing plans to achieve efficiency savings and to identify / prioritise potential budget cuts.

Agenda Item 12

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	1 DECEMBER 2015
TITLE	RISK MANAGEMENT ARRANGEMENTS
PURPOSE OF REPORT	TO UPDATE THE AUDIT COMMITTEE ON THE COUNCIL'S RISK MANAGEMENT ARRANGEMENTS
AUTHOR	DEWI MORGAN, SENIOR MANAGER REVENUES AND RISK
ACTION	RECEIVE AN OVERVIEW ON THE EXISTING RISK MANAGEMENT ARRANGEMENTS AND RECEIVE AN UPDATE ON FURTHER DEVELOPMENTS

1. INTRODUCTION – WHAT DOES THE AUDIT COMMITTEE NEED TO DO?

1.1 In order fulfil its duties as "those charged with governance", it is necessary for the Audit Committee to:

- **Ensure that it is clear about what is meant by "risk management" in this context.**
- **Be clear in its role within the risk management system, by receiving clarification and questioning as necessary.**
- **Take an overview of the current risk management arrangements within the Council, including the procedure for updating risk registers, and ensuring implementation where necessary.**
- **Decide if the proposals for reporting arrangements would allow the Committee to fulfil its statutory role for reviewing and assessing the Authority's arrangements for risk management, internal control and corporate governance.**

2. WHAT IS MEANT BY "RISK MANAGEMENT"?

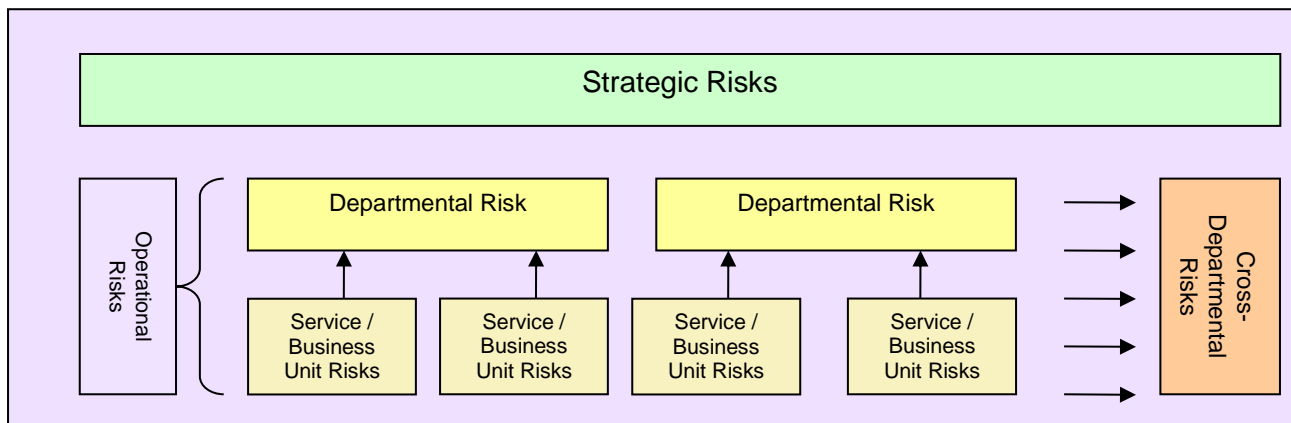
- 2.1 In this context, the definition of risk is *an event that affects the ability to achieve a purpose or objective*. Risk is not in itself a bad thing – problems arise when surprises happen, and things go wrong because they had not been foreseen when they could have been.
- 2.2 Risk management is the process of identifying risks, assessing the results and deciding on the best way to respond to them and/or deal with them. A robust risk management regime is a fundamental principle in any governance framework, and failure to demonstrate that risk management arrangements are in place weakens the ability of the Council to demonstrate the resilience of its governance arrangements within the assurance framework.
- 2.3 Risk management does not mean a failure to innovate, or being afraid to take be enterprising. Without venturing and taking meaningful risks the Council cannot develop and respond to challenges. What risk management does is support members and officers to do this by assisting them to predict what can happen, and use this to take appropriate steps to manage performance and ensure success.
- 2.4 Creating comprehensive risk registers are not a symptom of a system which is risk averse, because in order to be risk averse the organisation must know which risks exist, and then to put strict management arrangements in place to try to ensure that no risk is being realised.
- 2.5 The arrangements described in this report relates to the Council's overall business risks. It should also be noted that the Council considers certain types of risks and has put in place specific arrangements to deal with them. These types of risks include:
- Health and Safety Risks
 - Safeguarding Children and Adults Risks
 - Information Risks
 - Emergency Planning and Service Continuity Risks.
- 2.6 The above all fit into the broader picture of the more general business risks.

The role of the Risk and Insurance Unit

- 2.7 Neither the Risk Co-ordination and Insurance Manager nor the Senior Manager Revenues and Risk have a responsibility for managing other people's risks. That is the responsibility of officers within the business unit, service or department. Despite this, the Risk and Insurance Unit encourages all departments to take advantage of their service that offers:
- A focal point for the sharing of good practice
 - Providing advice, guidance and assistance in developing risk management registers
 - Providing training to managers or units (supported by the Learning and Development Service)
 - Assist heads and managers in ensuring that risks are given due attention by the business units for which they are responsible.
- 2.8 The Senior Manager Revenues and Risk will be responsible for regular reporting to the Audit Committee on the corporate risk management arrangements.

3. THE COUNCIL'S ARRANGEMENTS FOR IDENTIFYING, RECORDING AND PRIORITISING RISKS

3.1 The diagram below provides a simple overview of the groups of risks which the Council faces:



Service / Unit Risks

3.2 It is expected that relatively small, day-to-day risks, are identified and dealt with within the business unit by the staff and the manager.

3.3 Managers and staff are responsible not only for the identification of the risks but also for implementing remedial action to address deficiencies in processes and controls.

Departmental Risks

3.4 If any of the service / unit risks require diverting resources within the Department, if the results of their occurrence would be sufficiently serious to affect the reputation of the Department or its ability to operate, or may affect the ability of the Head of Department to fulfil their statutory role (where applicable), the matter should be referred to the attention of the Senior Manager and/or the Head of Department. The departmental management team will then consider if the matter is serious enough to be considered a **Departmental Risk** and included on the **Departmental Risk Register**. The departmental management team can also introduce risks to the Departmental Risk Register that have not been referred up by a unit or service. The departmental management team decides which officer is "owner" of the risk who should take the lead in putting mitigation arrangements (i.e. internal controls) in place, and noting this on the departmental risk register.

3.5 "Stepping on the balcony" offers an opportunity for the Head to observe patterns in the wider environment and patterns over the horizon. This process of observation offers an opportunity for the Head to identify some risks which might not be obvious to other officers of the Department, and therefore made a constructive and crucial contribution to the process.

Cross-Departmental Risks

3.6 There will be some risks that are common to all departments, and need cross-departmental attention to deal with them. If so, the **Cross-departmental Risks** are included in the **Corporate Risk Register**. This risk register also includes matters that are operationally relevant to only one department, but failure to deal with them would have far-reaching impact on all departments (e.g. causing a serious loss in resources).

3.7 The Management Group (i.e. the Chief Executive, Corporate Directors and Heads of Department) will receive a copy of the Corporate Risk Register every 6 months (around May and November) so that the group can consider whether the cross-departmental risks contained therein remain relevant, if there are risks that need to be added, and if the relative priority given to the individual risks remains appropriate.

Strategic Risks

- 3.8 In addition to cross-departmental risks, the Corporate Risk Register also includes **Strategic Risks**, which are long-term issues that influence policy. These are risks that have arisen on the basis of assessments by the elected members of the Council's direction for dealing with long-term social issues, or issues that have been identified by the Governance Arrangements Assessment Group as being governance issues that need very high priority.
- 3.9 Actions to address the strategic risks appear as projects in the Council's strategic plan, and the Delivery Panels play a key role in keeping an overview on the progress being made on these projects and, therefore, dealing with the strategic risks.

Risk Scoring

- 3.10 In order to score risk, consideration is given to two factors:
- The impact if the risk were realised
 - The likelihood that the risk will be realised.
- 3.11 In accordance with common practice, when a risk has been identified it will be scored three times:
- The size of the risk without any mitigation arrangements (i.e. internal controls) in place
 - The size of the risk based of the mitigation arrangements that are in place at present
 - The size of the risk if further mitigation arrangements are introduced.
- 3.12 In order to keep the system as simple as possible, a colour system is used to show the relative size of risks, namely
- Red – Very High Risks
 - Orange – High Risks
 - Yellow– Medium Risks
 - Green – Low Risks
- 3.13 By using the colour system, the attention given to the risks can be prioritised, in order to make effective and efficient use of the Council's resources. For example, it is possible to see if the Council uses too much energy on mitigating relatively small risks, while failing to give adequate priority to major risks.

4. ROLES, RESPONSIBILITIES AND FUNCTIONS

4.1 The Council's arrangements fit the "Three Lines of Defence" model. The picture below clarifies how risk management, audit etc. fit into the model:

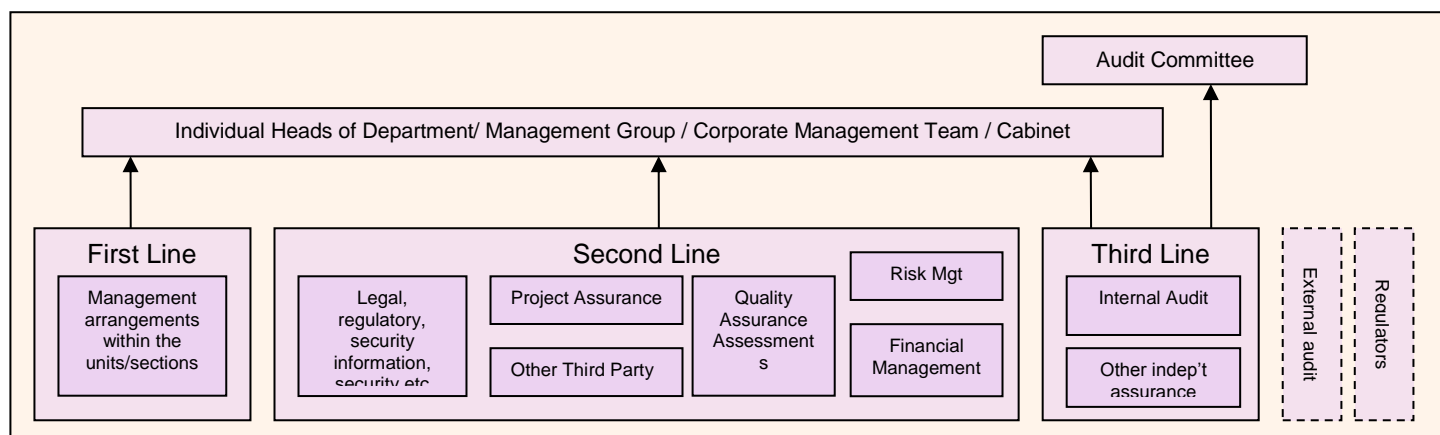


Chart 1: How the "Three Lines" Model works in practice in Gwynedd Council

4.2 The Three Lines model distinguishes between 3 lines or groups, which all have a part to play in effective risk management arrangements:

- The first line, which are the **Functions that own and manage the risks** – day-to-day management within business units
- The second line, namely the **Functions that keep an overview on risks** – corporate functions which provides an overview from the perspective of controls and compliance (e.g. Legal, Accounting, Information Management, Health and Safety, Emergency Planning and Business Continuity, Performance Managers)
- The third line, which are the **Functions which offer independent assurance** – the internal audit function, or another independent assurance

4.3 External auditors or regulators are not considered part of the "three lines". Chief Officers, the Cabinet nor the Audit Committee are part either, as it is they who receive assurances from the "three lines".

5. THE ROLE OF THE AUDIT COMMITTEE

5.1 The Local Government (Wales) Measure 2011 states that a local authority must appoint an Audit Committee, and among the things that it is expected to do is to review and assess the risk management, internal control and corporate governance arrangements of the authority (part 81 (1) (c)).

5.2 In one sense, the Committee has done so since its inception in 1999 because it considers reports from Internal Audit and external auditors, and challenges the Council's services on the adequacy of their internal controls. The work of the Committee in assessing the governance arrangements of the authority, challenging the financial strategy and holding departments to account for their financial management also contributes to the this work.

5.3 However, the Committee has not, to date, received regular reports that provide an overview of the Council's formal arrangements for keeping registers of the risks that it faces.

5.4 In order to perform its expected role within the governance system, paying attention to the Council's risk arrangements enables the Audit Committee to raise the profile of risk management as a necessary management tool within the authority as a whole. As the statutory guidance from the local government measure 2011 notes, by reviewing the risk management arrangements on a regular basis, the Audit Committee will further strengthen its significant role within the Authority's corporate governance structure.

- 5.5 As noted above, it is the responsibility of risk "owners" to ensure that arrangements are in place to mitigate the risks as necessary. The role of the Committee is to take an overview, in order to obtain assurances that appropriate arrangements are in place across the organisation to assess, analyse, monitor and manage risks.
- 5.6 If the Risk and Insurance Unit are concerned that there are risks that are not being mitigated adequately, then they will discuss the matter with the owners of the risks; they will not report immediately to the Audit Committee. It is only in exceptional cases that it is expected that the Committee's attention will need to be drawn to individual risks where there are concerned that failure within the relevant department to take them seriously and introduce appropriate internal controls.
- 5.7 Internal audit will also continue their work of reviewing the risk management and internal controls of business units, reporting to the Committee on the results of this work.
- 5.8 It is not the responsibility of the Audit Committee to deal with the individual risks that appear on the risk registers, but instead to receive assurances that adequate arrangements are in place to ensure that somebody does. That is, for each risk, the name of an executive member or an officer has been identified as its "owner". This individual is responsible for:
- keeping the risk under review
 - considering if there are changes in the impact if the risk were realised, or in the probability of the risk being realised
 - put actions in place, if necessary, in order to mitigate the risk
 - review the mitigation arrangements that are in place, in order to determine if some of them are excessive.
- 5.9 For each type of risk listed in Part 3, there are arrangements in place to ensure that the owners act as expected. These are the groups of risk that the Council will be identified, and how we deal with the risks within these groups:

Type of Risk	Record of the risk	Ownership	Ensuring Action
Service / Unit Risks	Unit Risk Register	Managers and Staff	Managers
Departmental Risks	Departmental Risk Register	Specific officer, usually a member of the departmental management team	Head of Department
Cross-Departmental Risks	Corporate Risk Register	Specific officers	Management Group
Strategic Risks	Corporate Risk Register	Specific Cabinet Member	Delivery Panels

- 5.10 Reports on Risk Management to the Audit Committee in the future will summarise the work that has been done in these areas during the previous period.

6. FURTHER DEVELOPMENTS

- 6.1 In accordance with the Implementing Ffordd Gwynedd project, a task group of officers, including the Senior Manager Revenues and Risk, will consider the risk management arrangements in the next few months to ensure they remain appropriate within the new culture which the Council wants to foster.
- 6.2 In particular, we will consider how the current regime, described in this report, will link with the exercise of identifying barriers to achieving units' purpose and putting the people of Gwynedd at the centre of everything we do.
- 6.3 We will report to the Audit Committee when this work has been achieved.

7. RECOMMENDATION

7.1 The Audit Committee is requested to:

- **Ensure that it is clear about what is meant by "risk management" in this context.**
- **Be clear in its role within the risk management system, by receiving clarification and questioning as necessary.**
- **Take an overview of the current risk management arrangements within the Council, including the procedure of updating risk registers, and ensuring implementation where necessary.**
- **Decide if the proposals for reporting arrangements would allow the Committee to fulfil its statutory role for reviewing and assessing the Authority's arrangements for risk management, internal control and corporate governance.**

COMMITTEE	AUDIT COMMITTEE
DATE	1 DECEMBER 2015
TITLE	REPORT OF THE CONTROLS IMPROVEMENT WORKING GROUP
PURPOSE OF THE REPORT	TO REPORT ON THE MEETING HELD ON 12 NOVEMBER 2015
AUTHOR	JOHN PUGHE ROBERTS, CHAIR OF THE AUDIT COMMITTEE
ACTION	TO ACCEPT THE REPORT AND CONSIDER THE RECOMMENDATIONS

1. INTRODUCTION

1.1 The executive summaries of 8 reports were submitted to the meeting of the Audit Committee held on 24 September 2015, which were reports that were issued between the period 1 July 2015 and 11 September 2015. 2 of these reports had been given a 'C' opinion.

2. MEETING OF THE WORKING GROUP

2.1 A meeting of the Working Group was held on 12 November 2015 with the Chairman of the Audit Committee and Councillors Angela Russell and Tom Ellis, and Luned Fôn Jones, Audit Manager present. Councillor Peredur Jenkins, the Cabinet Member (Resources) was also invited to the meeting of the Working Group to discuss the report 'Charges on Properties of Home Residents'.

2.2 The reports that the Working Group addressed were:

TITLE	DEPARTMENT	SERVICE	OPINION
Removing Leavers from IT Systems	Corporate		C
Charges on Properties of Home Residents	Adults, Health and Wellbeing	Residential and Day	C

2.3 Officers attended to discuss the reports.

2.4 Removing Leavers from IT Systems

2.4.1 The main finding of the audit were as follows:

There is no official document for the arrangements of removing officers' rights from IT systems/the Council's network. However, the document 'Human Resources Information Security Standards', formed in 2009, is available on the Council's intranet. The document notes the importance of the need to revoke workers' access if there is any change in their employment i.e. "Termination of employment may be due to resignation, change of role, suspension or the end of a contract or project." as the Council holds much personal data and restricted information. The policy also refers to external employees. In line with the policy, it is the responsibility of Line Managers to notify the Helpdesk of new users, changes in roles, and any terminations relating to access to IT systems. Also, the Helpdesk will inform the administrator of relevant systems that users' rights needed to be terminated. This is not an official document.

A report identifying officers who had left the Council's employment during the last year was checked against reports noting a sample of users of the Council's Information Technology systems. It was seen that several officers continue to have access rights to the systems although they have left the Council's employment.

Some administrators have their own arrangements to check users who have access to the systems. They do not receive a request to terminate rights in every case. If they find that an officer has changed posts or no longer works for the Council, they will revoke the rights. Also, it is possible for some administrators to check the user's 'last login', with their own arrangements of revoking the rights if they have not logged in to the system within the past six months / a year.

The IT Service has arrangements to identify accounts that are not used i.e. accounts that do not log in to the network. This usually occurs as the officer has left the Council's employment but the IT Unit has not received notification of this. This is also undertaken in cases of long-term absences e.g. illness, maternity period, unpaid leave. A report of disabled accounts was received, and it was seen that some of the accounts had been disabled since 2005 - these accounts should have been deleted in line with the process. It was explained that the process of creating such reports is arduous and takes officers' time away from other work.

In addition, a report noting external employees who still held accounts on the Council's network was received. These employees have access to the Council's Information Technology systems. At present, there are 353 active accounts for external employees. These employees do not have payroll numbers as they are not employed by the Council, and therefore there is no way of knowing whether they have left the Council in the same manner as usual employees. It is dependent on the line managers/relevant officers to notify the Council that these employees no longer require access. This does not happen in all cases.

Although arrangements are in place, it emerged that many managers were not aware that they had to notify the relevant officers of the need to amend employees' rights where necessary. The procedure was unclear, and they had not been notified of the procedure. Also, it is believed that there is an element of duplication in the 'New User' forms when using these to notify about a 'change of post', as the form needs to be completed with all details e.g. payroll number, national insurance number for officers already in Council employment, although the Council has this information as they are internal employees. Another issue that was highlighted was that former officers from one department who remained in the Council's employment continued to have access to confidential files.

- 2.4.2 Huw Ynyr, Senior Manager – Information Technology and Business Transformation and Richard Gwyn Jones, Security Engineer, Information Technology Service, Finance were welcomed to the meeting.
- 2.4.3 The Audit Manager provided the background of the report. She explained that the audit was included in the audit plan due to the importance of ensuring that access to the Council's systems are revoked when officers leave the Council's employment or move to another job within the Council. It was emphasised that the Information Technology Service does not have control over the various systems in operation by the Council's services but that they are responsible for restricting access to the network following receipt of instruction that a member of staff has left the Council's employment.
- 2.4.4 The Senior Manager – Information Technology and Business Transformation explained that weaknesses exist in procedures which are beyond the control of the IT Service. It was explained that the Support Services, Corporate Support commence the termination process when a termination form is sent to the Payroll and Information Technology Services but there is no instruction to remove users' systems accounts.
- 2.4.5 The Senior Manager – Information Technology and Business Transformation explained that systems connected with the 'Active Directory' such as 'Raise' are more secure than other systems. To gain access to these other systems it would require an user to hack into the Council's network and that is deemed as a low risk. It was explained that 'Active Directory' is a means to mitigate risks and that the Service is currently reviewing the 'Manager Plus' software but that there is an annual revenue cost of £3,000 for this solution. It was explained that 'ADManagerPlus' can trace out all inactive, disabled, account-expired users and computers in Active Directory therefore it would be possible to delete, disable, enable or move these accounts to cleanup the Active Directory effectively and efficiently.
- 2.4.6 It was asked why there was such a high number of external users with access to the network. The Senior Manager – Information Technology and Business Transformation explained that many of these users had been established as they provide system support and would require access if a problem exist. It was explained that it was optional to close the account following a predetermined period and that this would be a manner to mitigate the risk.

- 2.4.7 A member enquired what were the procedures if a member of staff was on long term sick leave. The Senior Manager – Information Technology and Business transformation explained that the current system has the ability to identify periods of inactivity prior to deleting any user account. As a rule, the decision is made to change the status of an account to inactive rather than to delete the account, as there is a possibility of loss of information when an account is deleted.
- 2.4.8 The Security Engineer explained the procedure when an officer moves to a new post within the Council by stating that the IT Service will delete all access/permissions of the previous post and re-start. This covers their permissions for the use of USB, specific websites etc. But that it does not include access to systems such as the financial ledger or the payroll system
- 2.4.9 The Senior Manager – Information Technology and Business Transformation stated that the Council should consider assets (e.g. mobile phones, tablets, laptops) when an officer terminates employment in addition to keys, identity cards etc, and that prescribed procedures should exist when an employee terminates employment with the Council.
- 2.4.10 Following a discussion on the possibility of establishing an asset register for individuals, the Cabinet Member (Resources) suggested that the Audit Committee commission an audit of this area.
- 2.4.11 The Audit Manager enquired if the Information Technology Service will have arrangements established by quarter 1, 2016/17. The Senior Manager – Information Technology and Business Transformation confirmed that procedures will be in hand and the Audit Manager stated that a follow-up audit will be conducted at the end of quarter 1, financial year 2016-17.
- 2.4.12 **The Senior Manager – Information Technology and Business Transformation and the Security Engineer were thanked for attending the meeting and explaining the action that was underway to mitigate the risks of unauthorised access to the Council’s systems.**

2.5 Charges on Properties of Home Residents

2.5.1 The main finding of the audit were as follows:

Ideally, the Council will make every effort to propose a deferred payment contract to residents as a first point of call, so that the Council has permission to place legal charges on the property. If the individual or representative does not agree, or ignores the proposal and refuses to make payments for the care they receive, then the Council can place a charge on the property without permission to do so by using the HASSASSA Act (Health and Social Services and Social Security Adjudications Act 1983).

The Council has a duty to secure a placement for the individual in either a residential or nursing home, therefore the Council will start paying for the care without confirmation that the resident is eligible for financial support. Delays in conducting financial assessments and checking the information can lead to further delay before a contract can be established, and in the meantime a substantial debt can accrue. Therefore, the Council does not offer the contract to residents, but rather it was seen (as part of the 'Assets of Residents of Homes' audit, March 2015) that HASSASSA is used as soon as possible as there is no other way of safeguarding the debt during the time it takes to undertake assessments.

It is clear that the root of the debts is the residents' or their next of kin's inability or unwillingness to pay the contributions. It was felt that a basic problem in most cases was the difficulties that the Business Service experienced in trying to receive responses for information from the residents' next of kin. It is clear that the Service has attempted to recover the debts, either through phone conversations or by sending letters to the relevant individuals, but that contacting a client's representative - whether or not they have Power of Attorney - proved difficult.

As well as the Business Service, the Income and Legal Services are part of the process of recovering the debts. It was seen that there is no established collaboration strategy, and as a result it is unclear who has ownership for the various debts at any given time or who is accountable for them. Given the evidence, it is felt that the debt accrues to a significant sum before specific steps are taken to recover it, as the time taken to respond to enquiries between officers or a third party is quite long in some cases.

In general, it is clear that the complexity and sensitivity of the field in question places considerable pressure on the Business Service as it seeks to manage and recover the numerous debts at hand, which are all different in nature. Without a specific strategy in terms of collaboration between the services (Business, Income and Legal), there is no clear ownership or accountability. It is considered that the possibility that the benefits gained from succeeding to recover the debts would outweigh the costs of establishing the strategies. Also, it was found that there were minor errors in documents, including some letters that were sent externally, that could have contributed to increasing the time taken to recover the debts.

- 2.5.2 Dafydd Tudur Jones, Finance Resource Manager, Adults, Health and Wellbeing was welcomed to the meeting.
- 2.5.3 The Audit Manager explained that the audit was conducted following a request made by the Cabinet Member (Resources) to investigate the period of time it takes to place a legal charge on the property of individuals who receive care in residential homes. This derives from the total amount of debts associated with residents that are written-off.
- 2.5.4 The Cabinet Member (Resources) explained that the matter came to light following a meeting with the Head of Finance to write-off debts and the fact that a substantial number of debts are written-off on an annual basis. The Cabinet Member stated that the audit opinion corresponds to his original concerns.
- 2.5.5 The Finance Resource Manager provided background to the charging for residential and nursing care and also the policy for non-residential services, e.e. home care. He explained that the CRAG guidelines - Charging for Residential Accommodation Guide provides the basis for the Council's charges and that the current weekly cost for residential care in Gwynedd is approximately £585 per week and therefore it is no surprise that debts accumulate quickly.
- 2.5.6 The Cabinet Member (Resources) stated that the process of negotiating a legal charge can be time consuming which requires a proper procedure. The Finance Resource Manager agreed with comment and proceeded to explain the steps taken since the report was released.
- 2.5.7 The Finance Resource Manager explained that better arrangements have now been established between the Income Section, Legal and the Income and Welfare Unit and that arrangements are in progress to formalise procedures and that the lack of co-operation and communication between the units in the past resulted in many problems. He stated that the first meeting was to be held on 18 November 2015 and that meeting will then be held on a monthly basis to discuss specific cases and to maintain focus on the area of work and promote cross-departmental co-operation.
- 2.5.8 **The Finance Resource Manager was thanked for attending the meeting and for providing clear answers explaining the processes and arrangements, and for outlining the proposed actions to improve internal controls and strengthen procedures.**

Agenda Item 14

COMMITTEE	AUDIT COMMITTEE
DATE	1 DECEMBER 2015
TITLE	OUTPUT OF THE INTERNAL AUDIT SECTION
PURPOSE OF REPORT	TO OUTLINE THE WORK OF INTERNAL AUDIT FOR THE PERIOD TO 31 OCTOBER 2015
AUTHOR	LUNED FÔN JONES – AUDIT MANAGER
ACTION	TO RECEIVE THE REPORT, COMMENT ON THE CONTENTS AND SUPPORT THE RECOMMENDATIONS THAT HAVE ALREADY BEEN PRESENTED TO SERVICES FOR IMPLEMENTATION

1. INTRODUCTION

- 1.1 The following report summarises the work of the Internal Audit Section for the period from 14 September 2015 to 31 October 2015.

2. WORK COMPLETED DURING THE PERIOD

- 2.1 The following work was completed in the period to 31 October 2015:

Decription	Number
Reports on Audits from the Operational Plan	6
Follow-up Audits	1
Responsive Audit	1

Further details regarding this work are found in the body of this report and in the enclosed appendices.

2.2 Audit Reports

2.2.1 The following table shows the audits completed in the period to 30 October 2015, indicating the relevant opinion category and a reference to the relevant appendix.

TITLE	DEPARTMENT	SERVICE	OPINION	APPENDIX
Schools – Governance	Education	Schools	B	Appendix 1
Plas Ffrancon Leisure Centre	Economy and Community	Leisure	C	Appendix 2
Glaslyn Leisure Centre	Economy and Community	Leisure	B	Appendix 3
Penllyn Leisure Centre	Economy and Community	Leisure	B	Appendix 4
Cefn Rodyn, Dolgellau	Adults, Health and Wellbeing	Residential and Day	C	Appendix 5
Public Transport	Regulatory	Transportation and Street Care	C	Appendix 6

2.2.2 The opinion categories within the reports affirm the following:

Opinion “A” Assurance of financial propriety can be expressed as the controls in place can be relied upon and have been adhered to.

Opinion “B” Controls are in place, and partial assurance of financial propriety can be expressed as there are aspects where some procedures can be strengthened.

Opinion “C” Assurance of financial propriety cannot be expressed as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered.

Opinion “CH” Assurance of financial propriety cannot be expressed as acceptable internal controls are not in place; losses/fraud resulting from these weaknesses were discovered.

2.3 Follow-up Audits

2.3.1 The following table summarises the follow-up work completed during the period:

TITLE	DEPARTMENT	SERVICE	FOLLOW-UP OPINION
Direct Payments	Adults, Health and Wellbeing	Adult	Acceptable

2.3.2 The conclusion of follow-up work is placed in one of four categories:

Excellent - all recommendations implemented as expected.

Acceptable - most recommendations, including the majority of “essential” recommendations, implemented as expected.

Unsatisfactory - several recommendations not implemented.

Unacceptable – most recommendations (including essential recommendations) not implemented, and no evidence of efforts to improve internal controls.

2.3.3 The list below shows the ‘C’ or ‘CH’ opinion category reports presented to the Audit Committee as appendices to the quarterly reports, where a report to the Committee regarding the follow-up remains outstanding. The list shows the target completion date for each of these follow-up audits:

Completion Target: Quarter ending 31 December 2015

Jobs System – Security and Accuracy

IT – Backups and Service Continuity

First Aid Payments

Completion Target: Quarter ending 31 March 2016

Health and Safety – Lone Working

Gwynedd Museum and Gallery

Community Care Workers – Travelling Costs

Completion Target: Quarter ending 30 June 2016

Charges on Properties of Home Residents

Removing Leavers from IT Systems

2.4 Responsive Audit

Canolfan y Gwystl

2.4.1 A responsive audit was carried out following a request by the Gwynedd Supported Accommodation Manager for Internal Audit to assist in identifying the cause of the significant overspend in employee costs at Canolfan y Gwystl during the financial years 2014/15 and 2015/16. The matter was identified when the Gwynedd Supported Accommodation Manager was allocated additional duties for Learning Disabilities day services during the current year.

2.4.2 The expenditure on salaries for the financial year 2014/15 and the current financial year to August 2015 was reviewed and the hours as stated in the Canolfan y Gwystl employees’ contract of employment was compared to the details extracted from the payroll/ledger system. In addition, the rota for the Canolfan y Gwystl officers was compared to the hours as noted in their contract of employment.

2.4.3 Some of the contributing factors which has resulted in the overspend are as follows:

- It was found that a several officers were working above their contracted hours on a regular basis and these hours were paid at a rate of time and a half.

- Three Casual Support Workers were included on the weekly rota with fixed hours, one was working 37 hours per week, the second, 21.5 hours and the third was working one-to-one with a specific service user.
- The Casual Support Worker noted on the rota to work 37 hours had worked more than the noted hours in 70% of the weeks reviewed (45 out of 64 weeks).

2.4.4 Casual workers should not be included on the rota and certainly not with fixed hours. The purpose of the casual workers is to provide cover when required, e.g. when an officer is ill or on annual leave. In the auditor's opinion, the factors noted have contributed significantly to the salaries overspend.

2.4.5 In addition, a material overspend was seen on the transport budget. It was suggested to the Senior Executive Manager that the service investigates ways to reduce the overspend including the possibility of providing the transport service internally.

2.4.6 To summarise, following meetings held with the Senior Executive Manager and the Gwynedd Supported Accommodation Manager to discuss the findings of the review, it was confirmed that the report would receive immediate attention with the hope that an improvement in the Cantre's financial situation will be seen in the near future.

3. WORK IN PROGRESS

3.1 The following work was in progress as at 2 November 2015.

3.2 WORK IN PROGRESS

- Use of Consultants (*Corporate*)
- Awareness of Whistleblowing Policy – Manual Workers (*Corporate*)
- Corporate Assessment (*Corporate*)
- Officers Gifts and Hospitality – High Risk Services (*Corporate*)
- Proactive Prevention of Fraud and Corruption (*Corporate*)
- Information Governance – Data Protection Act (*Corporate*)
- National Fraud Initiative (*Corporate*)
- Gwynedd and Anglesey Learning Partnership Grant (*Education*)
- School Catering (*Education*)
- Workforce Modelling (*Education*)
- North and Mid Wales Trunk Road Agency
- Debtors System – Review of Key Controls (*Finance*)
- Payments System – Review of Key Controls (*Finance*)
- Bank Reconciliation – Review of Key Controls (*Finance*)
- Payroll System – Review of Key Controls (*Finance*)
- Pension Fund – Review of Key Controls (*Finance*)
- Benefits – Review of Key Controls (*Finance*)
- Council Tax System – Review of Key Controls (*Finance*)
- NNDR – Review of Key Controls (*Finance*)
- Arfon Leisure Centre (*Economy and Community*)
- Sailing Academy (*Economy and Community*)
- Home Care (*Adults, Health and Wellbeing*)
- Governance of collaborations with the third sector (*Adults, Health and Wellbeing*)
- Care Worker Training Programmes (*Adults, Health and Wellbeing*)
- Plas y Don, Pwllheli (*Adults, Health and Wellbeing*)
- Plas Hedd, Bangor (*Adults, Health and Wellbeing*)
- Hafod Mawddach, Abermaw (*Adults, Health and Wellbeing*)
- Maintenance of buildings and sites (*Highways and Municipal*)
- Inspections (*Highways and Municipal*)
- Pont Briwet (*Regulatory*)
- Parking Income Transport (*Regulatory*)

4. RECOMMENDATION

4.1 The Committee is requested to accept this report on the work of the Internal Audit Section in the period from 14 September 2015 to 31 October 2015, comment on the contents in accordance with members' wishes, and support the recommendations already presented to the relevant service managers for implementation.

SCHOOLS - GOVERNANCE EDUCATION

Background

The Governing Body is responsible for the general direction of the School and for the way it is managed strategically. The Council's Education Department maintains records on a database of each of the approximately 1,400 Governors in Gwynedd. Governors can obtain assistance from the Education Department who will arrange and provide mandatory and optional training for them. The Government's Statutory Instruments notes the duties of the Governing Body under the Government of Maintained Schools (Wales) Regulations 2005 and the Government of Maintained Schools (Training Requirements for Governors) (Wales) 2013.

Purpose of the Audit

The purpose of the audit was to ensure that robust arrangements are in place to offer training for the Governors of Gwynedd Council Schools and to ensure that they attend the training.

Scope of Audit

Discussions with the Education Department and verifying the arrangements to ensure that training, documents and assistance are available for Gwynedd School Governors.

Main Findings

It was seen that the Education Department had generally good arrangements for offering assistance and providing training for school Governors. It was seen that an appropriate constitution existed for the Governing Body. Confirmation was received that necessary information was sent for the attention of the Education Department by the clerks of the relevant Governing Bodies; such as up to date information regarding the members of relevant Governing Bodies.

Appropriate mandatory training is provided, namely 'The Role of the Chair', 'The Role of the Clerk', 'Data Analysis', and 'Induction for New Governors'. Also, optional training is offered during the year, e.g. in 2015/16, the following courses are being offered: 'Redundancy and Finance', 'Dealing with Complaints', 'Workshop on Human Resources matters', 'Effective Governance' and 'Safeguarding Children' ('Safeguarding Children' course offered online).

It was seen that training was being offered regularly, and since July 2015, some mandatory and optional courses can be completed online. However, there is a need to ensure that this method of presenting training, as it is in its initial phase, has the ability to identify who has completed the training so that the training records can be updated accordingly.

The Education Department has arrangements in place for registering Governors for mandatory and optional training. At the time of the audit, a few matters had been raised in respect of the database that is used to record the details of the courses attended by the Governors, such as failure to produce reports from the database detailing who had not attended mandatory training during the 2014/15 year. This meant that it was not possible to confirm whether or not each relevant Governor had attended the mandatory courses.

Unless the Governors attend the mandatory training, they are not eligible to be in post in accordance with the Government of Maintained Schools (Training Requirements for Governors) (Wales) 2013 and the Government of Maintained Schools (Clerk to a Governing Body) (Wales) 2013, as they do not know what their roles and duties are within the governing body and this can lead to a failure to manage the school correctly and appropriately.

Audit Opinion

(B) The Audit opinion is that partial assurance can be given in the propriety of the regulatory arrangements of Schools - Governance as there are controls in place, but there are aspects where some arrangements can be tightened. The main recommendations of the report are as follows:

- **The problems with the database should be solved, to enable the Governing Support Assistant to identify the Governors who have failed to attend mandatory courses within a specific timescale.**
- **An appropriate procedure should be established to deal with those Governors who have failed to attend the mandatory training, by contacting the Chairs or Clerks to inform them that the Governors need to attend the mandatory training and if the Governors still fail to attend, that dismissal arrangements are then considered.**

**PLAS FFRANCON, BETHESDA
ECONOMY AND COMMUNITY**

Background

Gwynedd Council leisure centres are within the Healthy Communities service which is part of the Economy and Community Department. The management arrangements for the Centres have changed fairly recently and by now there are 4 Area Managers who between them are responsible for managing the county's leisure centres.

Gwynedd Council runs 13 leisure centres within the county's boundaries, 6 located in Arfon, 2 in Dwyfor and 5 in Meirionnydd. Plas Ffrancon Leisure Centre provides a number of services for the customers, including a fitness room, sports hall and all-weather pitch.

Purpose of the Audit

To ensure that arrangements exist in the Leisure Centre in order to control and alleviate risks appropriately, and to ensure compliance with the Council's internal procedures and other relevant procedures.

Scope of Audit

The Centre was visited to undertake an audit to ensure that appropriate arrangements are in place for the collection of income, budgetary control and that health and safety procedures exist to control various risks.

Main Findings

The main concerns identified during the audit were the lack of control over banking arrangements, and the failure to raise invoices for customers who hired the Centre's facilities.

One of the main significant areas of the audit was the banking procedure at the end of the working day, where many errors were found across the various documents that are created when completing the task. It was seen that much use was made of the Surplus/Deficit reference in the ledger (code 8264, short code 'J'), despite the fact that the final balance was low at the end of 2014/15. It is not expected for this reference to be used much in the centres, and ideally, items with a value of no more than +/-£3.00 would be seen on it. Upon inspecting individual transactions, it could be seen that there were almost 300 of them on the ledger for 2014/15, and over 70 for 2015/16 up to the beginning of July 2015. This means that many errors are being made in the Centre.

The Centre's use of computers was also considered as part of the audit. The Gladstone system is used and log-in/out reports are produced from the system on a monthly basis since January 2015. Upon auditing the reports, it was seen that there was a need to tighten cases where staff log-in on more than one machine, and possibly do not log-out at the end of each shift.

Upon visiting the Centre, no evidence was received of any robust arrangements that had been established to invoice the Centre's users for using the services.

The arrangements for dealing with the direct debit packages of the Centre's members was audited. The packages include the details of the customers and they are considered to contain information of a sensitive nature. The details are kept in a locked cupboard at the Centre. No procedure exists to send the information to Caernarfon using a 'recorded delivery' service, despite the personal and sensitive nature of the information.

The Centre has a series of current risk assessments, including specific versions for various rooms, activities and categories of people, and it was seen that these included the expected details. It was also seen that the Healthy Communities Service had a separate risk register, which referred to the risks associated with the leisure centres. It was seen that there were gaps in the information on the register; however, it was explained that it was intended to update the information by the end of the year.

Audit Opinion

(C) The Audit Opinion is that the financial propriety of Plas Ffrancon Leisure Centre, Bethesda cannot be stated with certainty since the controls in place cannot be depended upon, but no losses / fraud resulted from control weaknesses. The main recommendations of the report are as follows:

- **Ensure that separation of duties exist when the banking is undertaken, by ensuring that two officers verify the figures on the documents independently before they are certified, and undertake further verifications if both officers do not come to the same conclusion.**
- **Ensure that the Receipts and Banking (TR34) forms are sent promptly to the Revenue Service, so that there is no long delay before the income appears on the ledger.**
- **Consider collecting monies from the drinks vending machine and pool table more often, in order for the income to show in the accounts in a timely way and to manage the risk of theft.**
- **It should be ensured that the stock level of the drinks bottles does not reach zero, by undertaking a regular stock check and ordering stock when required.**
- **Ensure that appropriate arrangements are established to ensure that minimal use is made of the Surplus/Deficit (code 8264).**
- **Ensure that every member of staff logs out at the end of each shift, and before logging in on another computer.**
- **Where relevant, it should be ensured that either an Internal Transfer form (TR296) or official invoice (for 3rd party customers) is raised promptly for each 'Application to Hire' form.**
- **Because the information regarding membership / direct debits sent to Caernarfon is of a sensitive nature, consideration should be given to sending them via 'recorded delivery' rather than 'first class' only. Consideration should be given to the implications if this information happened to get lost.**
- **It should be ensured that personal sensitive information on the HS11 forms is kept under lock and key in accordance with the requirements of the Data Protection Act.**

**GLASLYN LEISURE CENTRE, PORTHMADOG
ECONOMY AND COMMUNITY**

Background

Gwynedd Council Leisure Centres are within the Healthy Communities service which is part of the Economy and Community Department. The management arrangements for the Centres have changed fairly recently and by now there are 4 Area Managers who between them are responsible for managing the County's Leisure Centres.

Gwynedd Council runs 13 Leisure Centres within the County's boundaries, 6 located in Arfon, 2 in Dwyfor and 5 in Meirionnydd. Glaslyn Leisure Centre provides a number of services for their customers such as a swimming pool, fitness and weightlifting rooms, indoor sports courts and an all-weather pitch.

Purpose of the Audit

Ensure that arrangements exist in the Leisure Centre in order to control and alleviate risks appropriately, and in accordance with the Council's internal procedures and other relevant procedures.

Scope of Audit

The Centre was visited to undertake an audit to ensure that appropriate arrangements were in place for the collection of income, budgetary control and that health and safety procedures exist to control various risks.

Main Findings

Very strong evidence was seen of good practice and robust management at Glaslyn Leisure Centre, in order to alleviate the range of risks in the administration and management of the Centre. However, it was seen that some of the areas audited required further attention.

The surplus/deficit (8264) reference was checked in the ledger to ensure that no extensive use was made of this reference. Upon inspecting the individual transactions, it was seen that 233 transactions had been made during the 2014/15 year and that 17 had been made up to 13/08/2015 in the 2015/16 financial year. This meant that a number of errors had taken place at the Centre and the consequence of this was that income was not being referenced to the correct code in the ledger as it was not possible to identify the income. The number of transactions on the surplus/deficit account needs to be reduced so that income can be referenced correctly in the ledger.

The Reconciliation and Administration Officer, Revenue Service expressed that concerns had arisen with the timeliness of sending and receiving the Centre's TR34 'Receipts and Banking' forms, with forms being sent in late. In the last few weeks, the Revenue Service had started to stamp the TR34 forms to monitor the timeliness of receiving the forms.

The Centre's debtor details were received from the Revenue Service and it was seen that the total debts were £8,250.28 on 08/06/2015 with debts totalling £7,000 owing from the tenants of the Centre's cafe.

The Part-time Senior Receptionist is responsible for managing the direct debits of the Centre's members. It was seen that she made copies of the terms and conditions and the membership forms and forwarded them to the Business Support Officer at Caernarfon Tennis Centre. The documents are sent straight through the post to the Business Support Officer. No procedure exists for sending the information via 'recorded delivery' – rather the information is sent through the normal post service, regardless of the personal and sensitive nature of the information. If direct debit applications are received at the end of the day, the information is kept under lock and key.

The Centre keeps incident reports to record the details of accidents that occur at the Centre, as well as complete HS11 forms for serious accidents. The incident reports or HS11 forms are not kept under lock and key. This means that there is a risk that personal information about individuals might reach the wrong hands.

Audit Opinion

(B) The Audit opinion is that partial assurance can be given in the propriety of the managerial arrangements at Glaslyn Leisure Centre as controls are in place, but there are aspects where some arrangements can be tightened. The main recommendations of the report are as follows:

- **Ensure that appropriate arrangements are established to ensure that minimal use is made of the Surplus/Deficit (code 8264).**
- **Ensure that TR34 'Receipts and Banking' are sent promptly to the Revenue Service, in order that there is no long delay before the income appears on the ledger.**
- **The Centre's debts should be reviewed and seek to resolve these promptly.**
- **Because the information regarding Direct Debits sent to Caernarfon is of a sensitive nature, it should be considered whether they should be sent via 'recorded delivery' rather than 'first class' only. Consideration should be given to the implications if this information happened to get lost.**
- **It should be ensured that personal sensitive information on the HS11 forms and Incident Reports is kept locked in accordance with the requirements of the Data Protection Act.**

**PENLLYN LEISURE CENTRE, BALA
ECONOMY AND COMMUNITY**

Background

Gwynedd Council Leisure Centres are within the Healthy Communities service which is part of the Economy and Community Department. The management arrangements for the Centres have changed fairly recently and by now there are 4 Area Managers who between them are responsible for managing the County's Leisure Centres.

Gwynedd Council runs 13 Leisure Centres within the County's boundaries, 6 located in Arfon, 2 in Dwyfor and 5 in Meirionnydd. Penllyn Leisure Centre provides several services to its customers such as a swimming pool, fitness room and sports hall.

Purpose of the Audit

Ensure that arrangements exist in the Leisure Centre in order to control and alleviate risks appropriately, and in accordance with the Council's internal procedures and other relevant procedures.

Scope of Audit

Penllyn Leisure Centre was visited to undertake an audit to ensure that appropriate arrangements are in place for the collection of income, budgetary control and that health and safety procedures exist to control various risks.

Main Findings

Evidence was seen of good practice and robust management at Penllyn Leisure Centre, in order to alleviate the range of risks in the administration and management of the Centre. However, it was seen that several of the areas audited required further attention.

The surplus/deficit (8264) reference was checked in the ledger to ensure that there was not extensive use of this reference. When looking at individual transactions it was seen that 231 transactions had been made during the 2014/15 financial year and 153 up to 10/08/15 in the 2015/16 financial year. This meant that several errors were being made at the Centre. The number of transactions referred to the surplus/deficit account needs to be reduced by ensuring that end of day reconciliation arrangements are followed and are appropriate.

A sample of 3 monthly reports 'log in, log out' were audited, these were produced in 2014/15 and 2015-16. It was seen that the August 2014 report had been produced in November 2014 and signed and dated at the same time. When auditing the reports it was seen that members of staff on some occasions 'logged on' on more than one machine (without logging out of the original machine).

A sample of 'Request to Hire Facilities' forms were audited and checked to ensure that a 'Request to Raise an Invoice' had been completed for them promptly. It was seen that no invoice had been raised promptly, but rather many months afterwards. Invoices need to be raised promptly at all times, in order to have efficient income collection arrangements. The total of the Centre debts were £6,637.10 on 08/06/15. £3,500 of the debt was owed by the tenants of the Centre's café.

The membership agreements concerning direct debits that have been signed by the Centre's members are kept together in a file but they are not kept under lock and key. This means that there is a risk that personal information about individuals might reach the wrong hands. Direct debit packages are provided by Centre staff. It was seen that very sensitive information is written on the forms and if information needs to be retained before forwarding it to Caernarfon then it should be kept safely under lock and key. No procedure exists to send information using a 'recorded delivery' service although the information is of a personal and sensitive nature.

It was seen that the file with details of accidents and the HS11 forms were kept on a shelf in the Duty Manager's room. This means that there is a risk that personal information about individuals might reach the wrong hands. Centre staff are aware of the need to send the information to the Health and Safety Unit. However, the Health and Safety Officer expressed that the Centre tended only to report the most serious incidents.

Audit Opinion

(B) The Audit opinion is that partial assurance can be given in the propriety of the managerial arrangements at Penllyn Leisure Centre as controls are in place, but there are aspects where some arrangements can be tightened. The main recommendations of the report are as follows:

- **Ensure that appropriate arrangements are established to ensure that minimal use is made of the Surplus/Deficit (code 8264).**
- **Ensure that every member of staff logs out at the end of each shift, and before logging in on another computer.**
- **It would be good practice to share information about targets and the Centre's performance with the Centre's staff from time to time, in order that staff are aware of the Centre's targets and performance.**
- **Where relevant, it should be ensured that either an Internal Transfer form (TR296) or official invoice (for 3rd party customers) are raised promptly for each 'Application to Hire'.**
- **It should be ensured that the invoice number and date are noted in the relevant section of the 'Application to Hire' form in order to match the correct invoice to the 'Application for Hire'.**
- **The Centre's debts should be reviewed and an attempt should be made to resolve these promptly.**
- **It should be ensured that any information concerning direct debits of Centre members are kept under lock and key.**
- **Because the information regarding Direct Debits sent to Caernarfon is of a sensitive nature, consideration should be given to sending them via 'recorded delivery' rather than 'first class' only. Consideration should be given to the implications if this information happened to get lost.**
- **It should be ensured that personal sensitive information on the HS11 forms is kept under lock and key in accordance with the requirements of the Data Protection Act.**

**CEFN RODYN, DOLGELLAU
ADULTS, HEALTH AND WELLBEING**

Background

Cefn Rodyn Residential Care Home is situated in Dolgellau and offers permanent and short-term care for residents

Purpose of the Audit

The purpose of the audit was to ensure that the financial arrangements of Cefn Rodyn Care Home are appropriate and in accordance with the Council's Financial Procedure Rules as well as to review the security arrangements and the management of medicines.

Scope of Audit

The main income and expenditure areas were audited in accordance with the transactions in the 2014/15 ledger together with the Home's management arrangements. The Home's medication arrangements were audited to ensure that they were in accordance with the relevant regulations, legislation and guidance.

Main Findings

During the audit, examples of good practices were seen in some of the Home's arrangements. However, it appears that there are instances of operating contrary to the Council's administrative arrangements, and consequently, contrary to the Financial Procedure Rules.

The home's expenditure was more than the budget set for the financial year 2014/15 in the following areas: property; transport and services and supplies.

Official orders were not used in the correct way as five had been completed after the invoice date which therefore made them trivial. A record that the goods/services had been received had not been noted on two of the orders and no estimated cost had been noted on the orders in the sample. Some of the boxes on the TR252 forms were seen to have been completed without any need e.g. region and stock boxes signed for an electricity supply invoice. There was no "received" stamp on the invoices in the sample selected.

It is a requirement that the 'Record of a Resident's Money' are signed by two persons for every expenditure of the residents' pocket money. There were two cases where it was seen that only one person had signed the sheet. A sample of 'personal items' sheets from the Care Plans of 4 residents were selected and checked. There was a signature and date on only two of these forms.

The records of the home's amenities account were not complete as all the income received had not been recorded. It was seen that television licence costs was paid from the amenities account although there was an account for this in the home's budget (4807 - General Licences). TR34 forms were checked for the income received and it was seen that only the Clerk signs them – there was no record of a check by a second person. One form had not been signed at all.

The home's imprest account was checked for 2014/15 and it was seen that the expenditure exceeded the highest level of the account namely £170 twice. There were no receipts for many of the payments but a TR24b form had been used. The forms had not been signed or authorised in a number of cases.

Some errors were seen in staff leave entitlement, most often as they had over 5 years continuous service but this had not been considered when the hours were calculated. Also, additional leave hours had been calculated incorrectly.

Some staff members with a right to sign for medication did not appear on the list of those eligible to administer medication. The 'List of Names of Responsible Staff to Sign for Medication' was not up to date. A sample of six individual MAR (Medication Administration Record) sheets were checked and two signatures were not seen for receiving medication in several cases. In one case the last dose had not been recorded on the MAR sheet. The Manager was present when the record was checked. The temperature of Cefn Rodyn's fridge does not correspond with the Council's Medication Policy guidance. No record of temperature for 5/7/15 was seen for the medication room.

Audit Opinion

(C) The Audit Opinion is that the propriety of the administrative arrangements within Cefn Rodyn Home, Dolgellau cannot be stated with assurance as the controls in place cannot be depended upon, but no losses / fraud were found as a result of these managerial weaknesses. The main recommendations of the report are as follows:

- **It should be ensured that there is no overspend on the budget set and that it is controlled and monitored.**
- **It should be ensured that an official order is raised where appropriate before the invoice date, to ensure that the expenditure is authorised and to record the estimated price and delivery date of the goods.**
- **It must be ensured that each invoice is stamped as 'received' when they reach the home.**
- **It should be ensured that the records of the residents' personal items are dated and signed by the relevant officer after being checked.**
- **It should be ensured that the records of the amenities account are comprehensive and tidy and reconcile with the ledger at the end of the financial year.**
- **It should be ensured that the TR34 forms are completed by two officers – i.e. one to complete and an authorised person to check the details.**
- **A system should be established to mark equipment in order that it is possible to identify them as the home/council's property.**
- **It should be ensured that the annual leave hours of staff are calculated correctly by using the guidelines 'Provider and Leisure Department's Staff Annual Leave Formula'.**
- **It should be ensured that two members of staff sign that they have received the medication on the individual MAR forms in each case.**
- **It should be ensured that any medication being administered to residents is recorded in full in each case.**
- **It should be ensured that the temperature of the fridge is in accordance with the guidelines, i.e. between 2°C and 8°C and that it is recorded accurately.**

PUBLIC TRANSPORT REGULATORY

Background

People aged over 60 and disabled people living in Gwynedd can claim a concessionary bus pass that will enable them to travel free of charge on any local bus in Wales. The bus companies are required to report to the Council regarding the number of times these passes were used on journeys in Gwynedd on a monthly basis, and the Council will pay the companies based on these numbers multiplied by the company's average single ticket price (September 2009 statistics), and multiplied with a 'modifying indexation factor' which is provided by the Welsh Government on a quarterly basis. The Council will reclaim the money paid to the companies by submitting quarterly applications to the Welsh Government.

The Council invites companies to tender for public transport provision contracts. The successful company will receive a monthly payment in line with their tender for providing the bus or taxi service between communities or for transporting children to school.

Purpose of the Audit

The purpose of the audit was to ensure that appropriate internal controls exist in relation to the process for administering payments to bus companies, based on their use of concessionary bus passes for the over 60s and disabled people. The audit also ensured that the transport services tendering arrangements are appropriate.

Scope of Audit

The audit verified the procedure for gathering and administering information from the bus companies in order to calculate and process payments by reviewing a sample of recent applications, as well as verifying the procedure for reclaiming the money from the Welsh Government and the most recent grant claim. The audit also verified a sample of recent tenders to ensure that the process is fair and accurate.

Main Findings

As the accuracy of the average adult single ticket price in September 2009 forms the foundation for the accuracy of the payments to this day, it is essential that this figure is accurate. However, the audit report 'Free Travel Passes 2013/14' shows that no assurance can be given of the accuracy of the figures. It was recommended that this exercise should be repeated in order to obtain more recent figures, and sufficient evidence to justify this. By the time of this audit, the exercise has not been undertaken and consequently, no assurance can be given that the payments are accurate.

A sample of the first quarter claims of four bus companies was selected and it was seen that the expected reports (Wayfarer reports which record the use of concessionary passes per route), had been submitted to support the claims. However, it was seen that one company regularly sought to claim for more journeys than the reports suggested they were due, and that the Service's checks meant that the company did not receive what it claimed. It was seen that the Service had brought this to the company's attention.

The use made of manually recording tickets is a contentious issue. It is not expected for more than 2% of repayments to derive from manually processed tickets, rather than by scanning a ticket to a machine as passengers step onto a bus. There is a substantial risk of this button being misused, and this has already been identified.

The Service records the use made of manually processed tickets by recording them on a spreadsheet. As the percentage of manually processed tickets was regularly above 2%, it was seen that the Service had been proactive by drawing this to the attention of the Welsh Government jointly with the other North Wales Councils. Guidance was sought as to whether or not the companies should receive payment for any manually processed ticket that exceeded the 2% mark, and to date, no objection was received from the Welsh Government to pay over this threshold. At the time of the audit, one company is concerned that their machines were not working (memory full), and therefore they had to manually process a number of tickets.

According to clause 19 of the guidelines 'Concessionary Travel Scheme: Guidance for Local Authorities' (1 April 2010), the Council can claim administrative costs from the Government on a quarterly basis, which equates to £3 for each free travel pass in circulation in Gwynedd. The Council will note in its quarterly claim how many free passes are in circulation, multiply the figure by £3 and then it will be quartered to reflect the claim period. The quarter 1 claim for 2015/16 was verified and it was seen that the administrative costs had been correctly calculated.

It was seen that the Service placed each transport contract on Sell2Wales, regardless of its value, and this is considered to be good practice. However, the Service intends to evaluate tenders based on price only in the future. The technical parts, or quality of the tender, will be judged on a pass/fail basis, rather than contribute to the tender score.

Normally, the Service does not undertake financial checks on the companies to ensure whether or not they are viable. The Procurement Unit can undertake such simple checks and it is recommended for the Service to consider doing that as part of their evaluation process, and receive proof that what was submitted in the tender is accurate.

Audit Opinion

(C) The Audit Opinion is that assurance cannot be given of propriety in the administration of Public Transport as the controls in place cannot be depended upon. The main recommendations of the report are as follows:

- **It would be beneficial to continue investigating the possibility of revisiting the September 2009 exercise to ensure the accuracy of the average adult single ticket price.**
- **It would be good practice to record the number of tickets claimed by companies on one spreadsheet or on a graph, so that a comparison can be made against what has been claimed over time in order to identify any suspicious trends.**
- **Consideration should be given to undertaking simple financial checks on companies who are awarded tenders to ensure that they are viable to carry out work over the contract period.**
- **After awarding a contract to a company, proof is required that what was presented in the tender is accurate, e.g. CCTV on the vehicles.**

Agenda Item 15

COMMITTEE	AUDIT COMMITTEE
DATE	1 DECEMBER 2015
TITLE	INTERNAL AUDIT PLAN 2015/16
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2015/16 AUDIT PLAN
AUTHOR	LUNED FÔN JONES – AUDIT MANAGER
ACTION	FOR INFORMATION

1. INTRODUCTION

1.1 This report is a progress report on completion of the 2015/16 internal audit plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2015/16 internal audit plan is included in Appendix 1 with the status of the work as at 31 October 2015 noted, together with the time spent on each project. The status of the work in the operational plan at that date was as follows:

Audit Status	Number
Planned	12
Working Papers Created	3
Field Work Started	21
Field Work Ended	2
Manger Review	2
Draft Report	4
Final Report Issued	21
Total	65
Cancelled	2

2.2 The performance target for 2015/16 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2016. The quarterly profile of this indicator is as follows:

End of quarter 1	8%
End of quarter 2	20%
End of quarter 3	50%
End of quarter 4	95%

2.3 As seen from the table above, Internal Audit's actual achievement up to 31 October 2015 was **32.31%** - out of **65** individual audits contained in the 2015/16 plan, **21** had been released in a finalised version.

3. AMENDMENTS TO THE PLAN

- 3.1 Two of the audits from the original plan have been cancelled - 'GwE', due to the fact that Wales Audit Office and Estyn are conducting a review and therefore it was decided not to duplicate effort. Also the audit of 'Leisure Centres – Income Collection' has been cancelled. A total of 20 days for each of these audits were allocated in the original plan. Following discussions with the Byw'n Iach Senior Manager, it was agreed to conduct an in-depth audit of four leisure centres – 'Plas Ffrancon Leisure Centre', 'Glaslyn Leisure Centre', 'Arfon Leisure Centre' and 'Penllyn Leisure Centre' with 10 days allocated to conduct an audit of each individual centre.
- 3.2 In respect of the audit of 'Schools – Governance', the audit was completed without the need to visit individual schools to obtain the relevant information resulting in the actual days taken to be considerably less than the allocation in the actual plan. The audit of 'Workforce Modelling' is currently in progress and it has already been identified that the days allocated to complete the audit is inadequate. Therefore, it is deemed reasonable to transfer 7 days from the 'Schools – Governance' audit to the audit of 'Workforce Modelling'.

3. RECOMMENDATION

- 3.1 The Committee is asked to note the contents of this report as an update on progress against the 2015/16.



Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-02/2016	Use of Consultants	20.00	0.00	20.00	17.36	Field Work Complete
1-CORFF-09/2016	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	1.09	Planned
1-CORFF-12/2016	Awareness of Whistleblowing Policy - Manual Workers	25.00	0.00	25.00	3.14	Field Work Started
1-CORFF-14/2016ccy	First Aid Payments	7.00	0.00	7.00	7.72	Final Report Issued
1-CPGV-01/2016cor	Corporate Assessment	25.00	0.00	25.00	7.12	Field Work Started
1-CPGV-01/2016lle	Officers Gifts and Hospitality - High-Risk Services	15.00	0.00	15.00	5.38	Field Work Started
1-CPGV-02/2016	Proactive Prevention of Fraud and Corruption	20.00	0.00	20.00	5.55	Field Work Started
2-ADN-CGC-DPA/2016	Information Governance - Data Protection Act	15.00	0.00	15.00	7.18	Field Work Started
2-ADN-X-GRANT/2016	Various Grants	20.00	0.00	20.00	8.14	Planned
AO-ANL-05/2016	National Fraud Initiative	50.00	0.00	50.00	24.84	Field Work Started
AW-TG-12/2016def	Removing Leavers from IT systems	15.00	0.00	15.00	16.82	Final Report Issued
AW-TG-12/2016tg	IT System Security	30.00	0.00	30.00	3.07	Planned
EDUCATION						
Resources						
4-DAT-X-ADD/2016eig	Education Improvement Grant for Schools	20.00	0.00	20.00	0.47	Planned
4-DAT-X-ADD/2016par	Gwynedd and Anglesey Learning Partnership Grant	10.00	0.00	10.00	5.59	WP Created
EADDA03/2016	Communication with Schools	10.00	0.00	10.00	13.53	Final Report Issued
Across the department						
EADDA06/2016hlon	New Hafod Lon School	15.00	0.00	15.00	0.81	Planned
Catering						
M-GMG-A04/2016	School Catering	20.00	0.00	20.00	7.63	Field Work Started
GwE						
4-GWE/2016	GwE	20.00	-20.00	0.00	0.34	Cancelled
Schools						
EADDA18/2016dol	Ysgol Gynradd Dolgellau	5.00	0.00	5.00	9.43	Final Report Issued
EADDA35/2016	Schools General	10.00	0.00	10.00	2.06	Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDAY4007/2016	Ysgol Dyffryn Nantlle	8.00	0.00	8.00	12.22	Final Report Issued
EADDAYC/2016a	Schools - Governance	20.00	-7.00	13.00	12.70	Final Report Issued
EADDAYC/2016b	Workforce Modelling	17.00	7.00	24.00	7.29	Field Work Started
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2016	North and Mid Wales Trunk Road Agency	50.00	0.00	50.00	87.20	Field Work Started
CORPORATE SUPPORT						
Democracy						
BB-YSG-18/2016	Member Training and Development	10.00	0.00	10.00	0.31	Planned
BE-POL-14/2016	Chairman's Fund	5.00	0.00	5.00	7.58	Final Report Issued
Health and Safety						
BC-PER-02/2016	Schools - Health and Safety of Educational Visits	20.00	0.00	20.00	6.74	Field Work Started
FINANCE						
Financial						
AD-DY-01/2016	Debtors System - Review of Key Controls	12.00	0.00	12.00	0.58	WP Created
AE-TOL-01/2016kc	Payments System - Review of Key Controls	12.00	0.00	12.00	4.70	Field Work Started
Accountancy						
AN-ACY-02/2016kc	MAS - Review of Key Controls	10.00	0.00	10.00	10.38	Final Report Issued
AN-ACY-02/2016kcx	MAS including Debtors amd Payments - Closure 2014-15	8.00	0.00	8.00	10.62	Final Report Issued
AN-ACY-13/2016kc	Bank Reconciliation - Review of Key Controls	10.00	0.00	10.00	4.22	Field Work Started
AN-ACY-13/2016kcx	Bank Reconciliation - Closure 2014-15	5.00	0.00	5.00	6.34	Final Report Issued
Pensions and Payroll						
AL-CYF-01/2016kc	Payroll System - Review of Key Controls	12.00	0.00	12.00	8.77	Field Work Started
AL-CYF-01/2016kcx	Payroll System - Closure 2014-15	5.00	0.00	5.00	5.05	Final Report Issued
AP-PEN-01/2016	Pension Fund - Review of Key Controls	10.00	0.00	10.00	7.76	Field Work Started
Revenue						
AB-BD-01/2016dhp	Discretionary Housing Payments	10.00	0.00	10.00		Planned
AB-BD-01/2016kc	Benefits - Review of Key Controls	10.00	0.00	10.00	2.39	Field Work Started
AB-BD-01/2016kcx	Revenues System - Closure 2014-15	10.00	0.00	10.00	10.76	Final Report Issued
AC-TR-01/2016ipo	Council Tax System - iConnect	10.00	0.00	10.00		Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AC-TR-01/2016kc	Council Tax - Review of Key Controls	8.00	0.00	8.00	2.09	Field Work Started
AC-TR-11/2016	NNDR - Review of Key Controls	8.00	0.00	8.00	7.03	Field Work Started
Information Technology						
AW-TG-06/2016	Siebel - eFinancials Interface	10.00	0.00	10.00	5.55	Final Report Issued
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2016	Welsh Church Fund	5.00	0.00	5.00		Planned
Leisure						
E-DGO-01/2016	Leisure Centres - Income Collection	20.00	-20.00	0.00	0.00	Cancelled
EHAMAC6401/2016	Arfon Leisure Centre	0.00	10.00	10.00	11.35	Manager Review
EHAMAC6406/2016	Plas Ffrancon Leisure Centre	0.00	10.00	10.00	10.18	Final Report Issued
EHAMAC6421/2016	Glaslyn Leisure Centre	0.00	10.00	10.00	9.51	Final Report Issued
EHAMAC6442/2016	Penllyn Leisure Centre	0.00	10.00	10.00	8.99	Final Report Issued
Major Projects						
DDA1-AH-01/2016	Sailing Academy	15.00	0.00	15.00	20.97	Field Work Complete
ADULTS, HEALTH AND WELLBEING						
Across the department						
5-GOF-GCY-GC/2016	Home Care	25.00	0.00	25.00	7.68	Field Work Started
GCC-03/2016	Governance of collaborations with 3rd Sector	20.00	0.00	20.00	20.28	Draft Report Issued
GRH-GW04/2016	Care Worker Training Programmes	20.00	0.00	20.00	4.80	WP Created
Community Care						
GDAPR-GC04/2016	Travelling Costs of Community Care Workers	15.00	0.00	15.00	12.93	Final Report Issued
Adults						
GDAPR-H03/2016	Validity of Invoices from Private Providers	20.00	0.00	20.00	15.33	Final Report Issued
GGWAS-C01/2016	Changes to ILF	15.00	0.00	15.00	1.76	Planned
Residential and Day						
5-GOF-CART1341/2016	Plas y Don, Pwllheli	12.00	0.00	12.00	12.05	Draft Report Issued
5-GOF-CART1345/2016	Plas Hedd, Bangor	12.00	0.00	12.00	13.01	Draft Report Issued
5-GOF-CART1350/2016	Hafod Mawddach, Barmouth	12.00	0.00	12.00	11.54	Draft Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
5-GOF-CART1356/2016	Cefn Rodyn, Dolgellau	12.00	0.00	12.00	18.27	Final Report Issued
GDAPR-H01/2016	Charges on Properties of Home Residents	10.00	0.00	10.00	5.99	Final Report Issued
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2016	Maintenance of buildings and sites	10.00	0.00	10.00	10.14	Manager Review
Highways Works						
PPR-CYN-03/2016	Inspections	20.00	0.00	20.00	10.54	Field Work Started
REGULATORY						
Transportation and Street Care						
3-PROJ-TRAF/2016briw	Pont Briwet	15.00	0.00	15.00	1.91	Field Work Started
DDAT-CC-01/2016	Public Transport	25.00	0.00	25.00	21.80	Final Report Issued
PPE-P-01/2016	Parking Income	20.00	0.00	20.00	9.90	Field Work Started
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM02/2016	Recruitment and Selection	15.00	0.00	15.00		Planned

Agenda Item 16

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	1 DECEMBER 2015
TITLE	AUDIT COMMITTEE FORWARD PROGRAMME
PURPOSE OF REPORT	TO PRESENT AN OUTLINE OF THE COMMITTEE'S WORK PROGRAMME FOR THE PERIOD UP TO SEPTEMBER 2016
AUTHOR	DEWI MORGAN, SENIOR MANAGER REVENUES AND RISK
ACTION	FOR INFORMATION

1. INTRODUCTION

- 1.1 The purpose of this report is to give an outline of the Committee's work programme for the period up to September 2016, which is included in the Appendix.
- 1.2 This will be an opportunity for the members to consider the items to be discussed during this period in order to fulfil the Committee's role within the Council's Governance Framework, and to give members the opportunity to prepare as required.
- 1.3 Of course, the exact form of the agendas may be different by the time of the meetings, depending on the circumstances at the time. This may include issues which have arisen in audit work, or the need to consider specific issues in the wider governance field.

2. RECOMMENDATION

- 2.1 The Audit Committee is asked to consider the contents of the forward program, to question officers about the items as required, to offer comments and to note for information.

Forward Programme of the Audit Committee to September 2016

11 February 2016
Financial Strategy 2016/17 – 2019/20 and Budget 2016/17
Treasury Management – Treasury Management Strategy, Minimum Revenue Provision Strategy and Annual Investment Strategy for 2016/17
Report from the Control Improvement Working Group
Revenue Budget 2015/16 – Third Quarter Review
Capital Programme 2015/16 – End of Third Quarter Review
Internal Audit Output 1/11/2015 – 31/12/2015
Internal Audit Plan 2015/16
Draft Internal Audit Plan 2016/17
Self-Assessment of Governance Arrangements

5 May 2016
Outline of the work of the external auditors on the 2015/16 Accounts of Gwynedd Council
Outline of the work of the external auditors on the 2015/16 Accounts of Gwynedd Pension Fund
Report from the Control Improvement Working Group
Internal Audit Output 1/1/2016 – 31/3/2016
Head of Internal Audit Annual Report 2015/16
Self-Assessment of Governance Arrangements
Self-Assessment of the Effectiveness of the Audit Committee

June 2016
Gwynedd Council Annual Governance Statement 2015/16
Harbours Annual Governance Statement 2015/16
Final Accounts 2015/16 – Revenue Outturn
Recommendations and Proposals for Improvement of External Audit Reports
Risk Management Arrangements

Counter fraud, Anti-Corruption and Anti-Bribery Arrangements
Review of Funds
Gwynedd Harbours Final Accounts 2015/16
Internal Audit Plan 2016/17

July 2016
Statement of Accounts 2015/16
Treasury Management 2015/16
Internal Audit Output 1/4/2016 – 30/6/2016
Report from the Control Improvement Working Group

September 2016
Final Accounts a) To submit the revised statutory financial statements b)(i) To submit the formal “ISA 260” report for Gwynedd Council b)(ii) To authorise the Committee Chairman and the Head of Finance to sign the “letter of representation” (the Council) c)(i) To submit the formal “ISA 260” report for the Pension Fund c)(ii) To authorise the Committee Chairman and the Head of Finance to sign the “letter of representation” (Pension Fund)
Treasury Management 2016/17 – Mid-Year Review
Report from the Control Improvement Working Group
Internal Audit Output 1/7/2016 – 31/8/2016
Internal Audit Plan 2016/17
Gwynedd Harbours Final Accounts 2015/16