

# Public Document Pack

## Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr

### Bridgend County Borough Council



Swyddfeydd Dinesig, Stryd yr Angel, Pen-y-bont, CF31 4WB / Civic Offices, Angel Street, Bridgend, CF31 4WB

*Rydym yn croesawu gohebiaeth yn Gymraeg.  
Rhowch wybod i ni os mai Cymraeg yw eich  
dewis iaith.*

*We welcome correspondence in Welsh. Please  
let us know if your language choice is Welsh.*



Annwyl Cyngorydd,

### **PWYLLGOR LLYWODRAETHU AC ARCHWILIO**

Cynhelir Cyfarfod Pwyllgor Llywodraethu ac Archwilio Hybrid yn Siambr y Cyngor - Swyddfeydd Dinesig, Stryd yr Angel, Pen-y-bont ar Ogwr, CF31 4WB / O Bell Trwy Timau Microsoft ar **Dydd Iau, 18 Ebrill 2024 am 10:00.**

### **AGENDA**

1. Ymddiheuriadau am absenoldeb  
Derbyn ymddiheuriadau am absenoldeb gan Aelodau.
2. Datganiadau o fuddiant  
Derbyn datganiadau o ddi-ddordeb personol a rhagfarnol (os o gwbl) gan Aelodau / Swyddogion yn unol â darpariaethau'r Cod Ymddygiad Aelodau a fabwysiadwyd gan y Cyngor o 1 Medi 2008.
3. Cymeradwyaeth Cofnodion 3 - 16  
I dderbyn am gymeradwyaeth y Cofnodion cyfarfod y 25/01/24.
4. Adroddiadau Pwyllgor Llywodraethu ac Archwilio Cymru 17 - 50
5. Cofnod Gweithredu'r Pwyllgor Llywodraethu ac Archwilio 51 - 54
6. Adnewyddu Cytundeb Partneriaeth Cydwasanaeth Archwilio Mewnol Rhanbarthol 55 - 60
7. Cynnydd Yn Erbyn y Cynllun Seiliedig ar Risg Archwilio Mewnol 2023-24 61 - 72
8. Monitro Argymhellion Archwilio Mewnol 73 - 82
9. Prosesau a Gweithdrefnau'r Adran TGCh 83 - 90
10. Ymagwedd Hunanasesu ar gyfer 2023/ 24 91 - 126

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11. Datganiad Cyfrifon 2022-23: Gwersi a Ddysgwyd 127 - 130
12. Blaenraglen Waith wedi'i Diweddaru 131 - 136
13. Materion Brys  
I ystyried unrhyw eitemau o fusnes y, oherwydd amgylchiadau arbennig y cadeirydd o'r farn y dylid eu hystyried yn y cyfarfod fel mater o frys yn unol â Rhan 4 (pharagraff 4) o'r Rheolau Trefn y Cyngor yn y Cyfansoddiad.

Nodyn: Bydd hwn yn gyfarfod Hybrid a bydd Aelodau a Swyddogion mynychu trwy Siambr y Cyngor, Swyddfeydd Dinesig, Stryd yr Angel, Pen-y-bont ar Ogwr / o bell Trwy Timau Microsoft. Bydd y cyfarfod cael ei recordio i'w drosglwyddo drwy wefan y Cyngor. Os oes gennych unrhyw gwestiwn am hyn, cysylltwch â cabinet\_committee@bridgend.gov.uk neu ffoniwch 01656 643148/ 643694/ 643513/ 643696.

Yn ddiffuant

**K Watson**

Prif Swyddog, Gwasanaethau Cyfreithiol a Rheoleiddio, AD a Pholisi Corfforaethol

Cynghorwyr:

A Williams  
C Davies  
M L Hughes  
RM Granville

Cynghorwyr:

S J Griffiths  
S J Bletsoe  
MJ Williams

Aelodau Lleyg:

G Chapman  
A Bagley  
B Olorunnisola

COFNODION CYFARFOD Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO A GYNHALIWDYD AR FFURF HYBRID YN SIAMBR Y CYNGOR - SWYDDFEYDD DINESIG, STRYD YR ANGEL, PEN-Y-BONT AR OGWR CF31 4WB DDYDD IAU, 25 IONAWR 2024 AM 10:00

Presennol

G Chapman – Cadeirydd (aelod lleyg)

M L Hughes

S J Bletsoe

RM Granville

Yn bresennol yn rhithiol

C Davies

SJ Griffiths

A Williams

AJ Williams

Aelodau Lleyg:

B Olorunnisola  
A Bagley

Ymddiheuriadau am Absenoldeb

Dim

Swyddogion:

Carys Lord  
Deborah Exton  
Nigel Smith  
Eilish Thomas  
Martin Morgans  
Alex Rawlin  
Anthony Veale

Prif Swyddog – Cyllid, Perfformiad a Newid  
Dirprwy Bennaeth Cyllid  
Rheolwr Grŵp - Prif Gyfrifydd  
Rheolwr Cyllid – Rheoli Ariannol a Chau  
Pennaeth Gwasanaethau Partneriaeth  
Rheolwr Polisi Corfforaethol a Materion Cyhoeddus  
Archwilio Cymru (Allanol)

Andrew Wathan  
David Williams  
Kate Pask  
Stephen Griffiths  
Oscar Roberts

Pennaeth y Gwasanaeth Archwilio Mewnol Rhanbarthol (GAMRh)  
Archwilio Cymru (Allanol)  
Swyddog Gwella Corfforaethol – Perfformiad  
Swyddog Craffu Dros Dro / Swyddog Gwasanaethau Democrataidd – Pwyllgorau  
Prentis Gweinyddiaeth Busnes – Gwasanaethau Democrataidd

Datganiadau o Fuddiant

Dim

**122. Cymeradwyo'r cofnodion**

Penderfyniad	PENDERFYNWYD:  Y dylid cymeradwyo cofnodion y cyfarfod ar 9 Tachwedd 2023 fel cofnod gwir a chywir.
Dyddiad y Penderfyniad	25 Ionawr 2024

**123. Cofnod Gweithredu'r Pwyllgor Llywodraethu ac Archwilio**

Penderfyniad	<p>Roedd yr adroddiad hwn yn rhoi diweddariad i Aelodau'r Pwyllgor Llywodraethu ac Archwilio ar gamau gweithredu dilynol y ceisiwyd amdanynt ar adroddiadau a materion a ystyriwyd gan y Pwyllgor.</p> <p>Rhoddodd Aelodau sylwadau ar nifer o faterion yn ymwneud ag Atodiad A o'r Cofnod Gweithredu, gan gynnwys y canlynol:</p> <ul style="list-style-type: none"><li>• P'un a oedd dyddiad wedi cael ei gytuno hyd yma ar gyfer y cyflwyniad gan yr Adran Gwaith a Phensiynau. Nodwyd bod swyddogion yn dal i geisio dod o hyd i ddyddiad addas.</li><li>• Yr angen i benodi aelod llewyg newydd i'r Pwyllgor. Hysbyswyd yr Aelodau bod y gwaith papur gofynnol wedi cael ei gwblhau a bod yr hysbyseb ar fin cael ei gyhoeddi.</li><li>• Gofynnodd Aelod am fewnbwn i'r trafodaethau ynghylch y briff prosiect ar gyfer archwilio materion</li></ul>
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	<p>Ilywodraethu mewn perthynas â'r Rhaglen Gyfalaf a gynlluniwyd gan y Gwasanaeth Archwilio Mewnol Rhanbarthol yn Chwarter 4. Gofynnodd Aelod arall a oedd amser i allu cwblhau'r gwaith hwn yn ystod Chwarter 4. Cadarnhaodd Pennaeth y Gwasanaeth Archwilio Mewnol Rhanbarthol bod yr adnoddau ar gael i wneud y gwaith hwn ac mai dim ond mireinio briff y prosiect oedd angen. Awgrymodd hefyd y byddai sylwadau'r Aelodau'n cael eu hystyried wrth gadarnhau'r briff. Fe wnaeth y Cadeirydd hefyd atgoffa Aelodau o rôl bwysig Craffu wrth edrych ar y maes gwaith hanfodol hwn. Cadarnhaodd Cadeirydd y Pwyllgor Trosolwg a Chraffu Corfforaethol y byddai'n mynd i'r afael â'r mater hwn yn ystod cyfarfod nesaf y pwyllgor ar 30 Ionawr.</p> <ul style="list-style-type: none"> <li>• Cododd Aelod fater Cerbydau Ysgol a ph'un a oedd llythyr a anfonwyd gan y Cyfarwyddwr Addysg at bob ysgol ar gael i'w rannu gydag Aelodau. Nododd Pennaeth y Gwasanaeth Archwilio Mewnol Rhanbarthol y byddai'n gwirio hynny. Fe wnaeth y Cadeirydd nodi'n glir y byddai'r mater hwn yn derbyn sylw pellach yn ddiweddarach yn ystod y cyfarfod.</li> <li>• Rhoddwyd sylw hefyd i'r Strategaeth Drafnidiaeth Leol a'i dyfodol. Nododd Aelod bod y gyllideb arfaethedig yn awgrymu, drwy ryddhau dwy swydd gynllunio trafndiaeth strategol wag, na fyddai unrhyw waith pellach yn cael ei wneud ar ddatblygu ein blaenoriaethau trafndiaeth strategol. O ganlyniad, gallai hyn arwain at fethu â chydymffurfio â dyletswyddau statudol yn y maes hwn. Nododd Aelod arall bod y strategaeth drafnidiaeth leol sydd gan y Cyngor yn amlwg yn anghyraeddadwy. Mewn ymateb, nododd y Prif Swyddog - Cyllid, Perfformiad a Newid y byddai'r cynigion cyllidebol yn effeithio ar y gallu i gyflawni nifer o bethau y mae'r Cyngor wedi cytuno'n ffurfiol i'w gwneud. O ganlyniad, byddai angen mynd yn ôl ac adolygu rhai o'r dogfennau strategol ac ail-alinio ein dyheadau o fewn yr adnoddau sydd ar gael i ni. Atgoffodd y Rheolwr Polisi Corfforaethol a Materion Cyhoeddus yr Aelodau bod proses adolygu corfforaethol y tu ôl i'r gyllideb.</li> </ul> <p><b><u>PENDERFYNWYD:</u></b></p> <p>Bod y Pwyllgor wedi nodi'r Cofnod Gweithredu.</p>
<p>Dyddiad y Penderfyniad</p>	<p>25 Ionawr 2024</p>

**124. Diweddariad ar yr Olrheiniwr Rheoleiddio**

<p>Penderfyniad</p>	<p>Pwrpas yr adroddiad hwn yw rhoi diweddariad i'r Pwyllgor Llywodraethu ac Archwilio ar yr Olrheiniwr Rheoleiddio.</p> <p>Mewn ymateb i'r adroddiad, bu Aelodau'n trafod y materion canlynol:</p>
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	<ul style="list-style-type: none"><li>• Nododd Aelod bod y Cyngor mewn sefyllfa llawer gwell nawr nag yr oedd flwyddyn yn ôl o ran amlygrwydd a thryloywder, ac roedd yn dymuno diolch i swyddogion am wneud cynnydd da.</li><li>• Tynnodd Aelod arall sylw at ddau fater:<ul style="list-style-type: none"><li>○ Yr un mater coch – sef sicrhau nad yw plant yn cael eu lleoli mewn gwasanaethau heb eu rheoleiddio, a'r angen i ganfod lleoliadau addas, cofrestredig. Awgrymodd Aelod y dylid cyfeirio'r strategaeth gomisiynu Plant, ac yn enwedig y mater ynghylch plant yn cael eu lleoli mewn gwasanaethau heb eu rheoleiddio, i'r SOSC2 am ystyriaeth bellach.</li><li>○ Un o'r eitemau ambr – sef, cynllunio gweithlu rhanbarthol a'r angen am fwy o syniadau, cynigion a chanlyniadau cadarn yn ymwneud â'r mater hwn.</li></ul></li><li>• Gofynnodd Aelod pa mor gynhwysfawr yw'r Orlheiniwr Rheoleiddio. Mewn ymateb, nododd y Rheolwr Polisi Corfforaethol a Materion Cyhoeddus ei fod yn cynnwys holl reoleiddwyr gwasanaethau llywodraeth leol, gan gynnwys Archwilio Cymru, Arolygiaeth Gofal Cymru, ac Estyn.</li><li>• Er ei fod yn croesawu datblygiad yr olrheiniwr gan awgrymu ei fod yn helpu'r Pwyllgor i gyflawni ei ddyletswyddau, roedd Aelod Lleyg yn credu y byddai'n ddefnyddiol gwybod mwy am gamau gweithredu'r dyfodol (nid yr un a nodwyd yn unig), ac i gael llinell neu ddwy yn dweud beth sydd ar y gweill o ran camau gweithredu'r dyfodol a lle mae'r data cyraeddadwy nesaf.</li></ul> <p><b><u>PENDERFYNWYD:</u></b></p> <p>Bu'r Pwyllgor Llywodraethu ac Archwilio yn ystyried y pwyntiau cryno a'r olrheiniwr rheoleiddio manwl, gan godi materion o bryder i'w harchwilio'n ddiweddarach.</p> <p>Gan fod y Pwyllgor eisoes yn gweithredu proses atgyfeirio o ran archwiliadau / argymhellion penodol i'r Pwyllgor Trosolwg a Chraffu Pwnc perthnasol, roedd y pwyllgor yn derbyn y cynnig ym mharagraff 3.1 o'r adroddiad – sef bod y Pwyllgor yn derbyn adroddiad byr bob chwe mis yn nodi'r hyn sydd wedi digwydd o safbwynt y broses graffu ar eitemau sydd wedi cael eu hatgyfeirio.</p>
Dyddiad y Penderfyniad	25 Ionawr 2024

**125. Adroddiadau Archwilio Cymru ar y Pwyllgor Llywodraethu ac Archwilio**

Penderfyniad	<p>Pwrpas yr adroddiad hwn oedd cyflwyno adroddiadau gan Archwilio Cymru i'r Pwyllgor.</p> <p>Mewn ymateb i'r adroddiad, bu Aelodau'n trafod ystod o faterion, gan gynnwys y canlynol:</p> <ul style="list-style-type: none"><li>• Cynaliadwyedd ariannol llywodraeth leol.</li><li>• Deddfwriaeth a basiwyd gan Lywodraeth Cymru sy'n gosod dyletswyddau gorfodol ar awdurdodau lleol heb ddarparu'r adnoddau i'w gweithredu.</li><li>• Arferion llywodraethu'r awdurdodau Tân ac Achub, ac yn benodol, y gwerth posibl a ddaw drwy recriwtio aelodau annibynnol.</li><li>• Materion ehangach ynghylch llywodraethu o fewn cyrff cyhoeddus yng Nghymru.</li><li>• Arfer da a pherthnasedd adroddiadau archwilio cenedlaethol.</li><li>• Y gwaith arfaethedig ar reoli rhaglenni cyfalaf.</li></ul> <p>Nododd y Cadeirydd bod Pen-y-bont yn gwneud y gorau posibl gyda'r adnoddau sydd ar gael o ran llywodraethu.</p> <p><u>PENDERFYNWYD:</u></p> <p>Nododd y Pwyllgor yr Adroddiad gan Archwilio Cymru ar y Pwyllgor Llywodraethu ac Archwilio yn Atodiad A.</p>
Dyddiad y Penderfyniad	25 Ionawr 2024

**126. Aseiad Risg Corfforaethol**

Penderfyniad	<p>Pwrpas yr adroddiad hwn oedd darparu Aseiad Risg Corfforaethol diwygiedig i'r Pwyllgor Llywodraethu ac Archwilio.</p> <p>Mewn ymateb i'r adroddiad, bu Aelodau'n trafod ystod o faterion, gan gynnwys y canlynol:</p> <ul style="list-style-type: none"><li>• Nododd Aelod ei bod hi'n anodd gwybod lle i ddechrau o ran risg o ystyried y sefyllfa gyllidebol bresennol. O ganlyniad, mae'n debygol y bydd angen adolygu'r gofrestr risg yn sylweddol. Nododd yr Aelod nad oedd unrhyw beth y gallwn ni ei wneud fel Cyngor i leihau'r risgiau drwy reolaeth effeithiol. Ymatebodd y Cadeirydd</li></ul>
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	<p>i hyn drwy nodi bod storm berffaith yn digwydd gan fod popeth yn taro'r Cyngor ar yr un pryd; y materion yn ymwneud â'r gweithlu, yr holl faterion ariannol, a'r galw cynyddol ar draws Pen-y-bont am rai o'r gwasanaethau allweddol.</p> <ul style="list-style-type: none"> <li>• Mewn perthynas â'r ddau risg etifeddol yn ymwneud â COVID a gynigiwyd ar gyfer eu dileu, awgrymodd Aelod bod angen casglu'r wybodaeth hon yn y gofrestr o ystyried y risg o bandemig ac argyfyngau iechyd yn y dyfodol.</li> <li>• Awgrymodd Aelod bod un risg ar goll yn ymwneud â phenderfyniadau ariannol sy'n cael eu gwneud gan arwain at risg gynyddol o fethu â bodloni gofynion statudol.</li> <li>• Cynigiwyd y gallai'r gofrestr risg fod yn gysylltiedig â'r amcanion lles. Byddai hyn yn darparu trosolwg ehangach a mwy gwerthfawr o effaith y risgiau ar y gymuned ehangach.</li> </ul> <p>Mewn ymateb i'r drafodaeth, awgrymodd y Prif Swyddog - Cyllid, Perfformiad a Newid, dylid canolbwyntio yn y fersiwn nesaf o'r gofrestr ar y ffordd y caiff y gofrestr ei chyflwyno, ei ffocws a sut y caiff ei hadrodd nawr ein bod mewn cyfnod mor fregus.</p> <p>Awgrymodd aelod lleyg, er nad yw materion cyllideb, cyllid a staffio yn risgiau ynddynt eu hunain, y risgiau yw na fyddwn yn gallu gwneud neu gyflawni rhywbeth, a'r rheswm dros hynny mewn gwirionedd yw diffyg cyllideb neu ddiffyg staff. Roedd hefyd yn credu bod mater cyflwyniadol o ran blaenoriaeth y rhestr. Yr un mwyaf amlwg iddo oedd yr un gyda'r risg mwyaf yn ymwneud â'r gwasanaethau cymdeithasol, ac roedd wedi'i osod ar waelod y Gofrestr.</p> <p><b><u>PENDERFYNWYD:</u></b></p> <p>Bu'r Pwyllgor yn ystyried yr Aseiad Risg Corfforaethol (Atodiad A); a chytunodd i ddileu'r risgiau a nodir ym mharagraff 3.2 cyn cyflwyno'r Aseiad Risg Corfforaethol i'r Cyngor i'w gymeradwyo ar 28 Chwefror.</p>
<p>Dyddiad y Penderfyniad</p>	<p>25 Ionawr 2024</p>

**127. Strategaeth Reoli'r Trysorlys 2024-25**

<p>Penderfyniad</p>	<p>Pwrpas yr adroddiad hwn oedd cyflwyno drafft o Strategaeth Reoli'r Trysorlys ar gyfer 2024-25 i'r Pwyllgor Llywodraethu ac Archwilio, sy'n cynnwys Strategaeth Fenthycyca 2024-25, Strategaeth Fuddsoddi'r Trysorlys 2024-25, a Dangosyddion Rheoli'r Trysorlys ar gyfer y cyfnod rhwng 2024-25 a 2026-27.</p>
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	<p>Mewn ymateb i'r drafft o Strategaeth Reoli'r Trysorlys 2024-25, bu Aelodau'n trafod y materion canlynol:</p> <ul style="list-style-type: none"> <li>• Y meincnod o ran atebolrwydd.</li> <li>• Y ddarpariaeth refeniw gwirfoddol, a phe byddai ein cynlluniau benthycu cyffredinol yn lleihau pe byddem yn lleihau ein rhaglen gyfalaf arfaethedig, a fyddai hynny'n darparu mwy o arian i'r Cyngor ar gyfer y gyllideb refeniw.</li> <li>• Y cyfleoedd benthycu sydd ar gael i Gyngorau Dosbarth, Tref neu Gymuned, a ph'un a fyddai'r Cyngor Bwrdeistref yn benthycu iddynt. Roedd swyddogion yn cydnabod bod hyn yn bosibl er nad oedd y Cyngor wedi gwneud hyn erioed. Gall cynghorau Tref a Chymuned fenthyg gan y Bwrdd Benthyciadau Gwaith Cyhoeddus.</li> </ul> <p><b><u>PENDERFYNWYD:</u></b></p> <p>Gwnaeth y Pwyllgor:</p> <ul style="list-style-type: none"> <li>• Draffod y drafft o Strategaeth Reoli'r Trysorlys ar gyfer 2024-25; ac</li> <li>• Argymhell y dylid cyflwyno fersiwn derfynol o Strategaeth Reoli'r Trysorlys, sy'n adlewyrchu'r wybodaeth ariannol ddiweddaraf a oedd ar gael ar 31 Rhagfyr 2023, i'r Cyngor i'w gymeradwyo ar 28 Chwefror 2024.</li> </ul>
Dyddiad y Penderfyniad	25 Ionawr 2024

**128. Datganiad Cyfrifon Archwiliedig 2022-23**

Penderfyniad	<p>Pwrpas yr adroddiad hwn oedd cyflwyno Datganiad Cyfrifon archwiliedig 2023-23 i'r Pwyllgor Llywodraethu ac Archwilio i'w gymeradwyo, a oedd ar fin cael ei ardystio gan archwilydd allanol, Archwilio Cymru, ynghyd â Llythyr Cynrychiolaeth cysylltiedig y Cyngor, y Datganiad Llywodraethu Blyneddol sy'n cael ei gynnwys fel rhan o'r Datganiadau, a llythyr yr archwilydd mewn perthynas ag archwilio'r cyfrifon.</p> <p>Nodwyd cywiriad i'r adroddiad:</p> <p><i>Bydd adroddiad yr archwilydd Annibynnol o adroddiad Archwilydd Cyffredinol i Gymru i Aelodau Cyngor Bwrdeistref Sirol Pen-y-bont a gynhwysir o fewn y Datganiad Cyfrifon ar dudalennau 79 – 82 (179 - 182 yn y pecyn hwn) yn cael ei ddisodli gan yr adroddiad diwygiedig a gynhwysir yn Atodiad B – yr Adroddiad Archwilio Arfaethedig ar dudalennau</i></p>
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	<p>9 - 12 (225 – 228 o'r pecyn adroddiadau). Gwneir hyn er mwyn diweddarau adroddiad archwilio eleni yn dilyn cwblhau'r archwiliad.</p> <p>Mewn ymateb i'r adroddiad, roedd Aelodau'n hapus i nodi bod Archwilio Cymru yn bwriadu cyhoeddi barn ddiamod unwaith y byddant yn derbyn y llythyr cynrychiolaeth, ar ôl trafod i ba raddau y mae barn ddiamod yn ddiodyn yng Nghymru, a, gan ystyried y gallai cynigion cyllidebol ar gyfer y flwyddyn nesaf arwain at leihad yn niferoedd yn yr adran Gyllid, a oedd swyddogion yn hyderus y byddent yn gallu cwblhau'r cyfrifon o fewn amserlen debyg y flwyddyn nesaf.</p> <p>Nododd aelod lleyg bod capswn llun (Gorsaf Fysiau Pen-y-bont) ar dudalen 103 o'r Datganiad Cyfrifon heb lun. Cytunwyd y byddai hwn yn cael ei dynnu allan.</p> <p>Nododd aelod lleyg, o dan yr adran Grantiau Cyfleusterau'r Anabl ar dudalen 108 o'r Datganiad Llywodraethu Blyneddol, bod angen cywiro'r cyfeiriad at y Cyngor yn defnyddio fframwaith contractwyr yn ystod '2023-23' i ddweud '2023-24'.</p> <p><u>PENDERFYNWYD:</u></p> <p>Gwnaeth y Pwyllgor:</p> <ul style="list-style-type: none"> <li>• Gymeradwyo Datganiad Cyfrifon archwiliedig 2022-23 (Atodiad A).</li> <li>• Nodi adroddiad Archwiliad Cyfrifon gan yr archwilwyr a benodwyd (Atodiad B).</li> <li>• Nodi a chytuno y byddai'r Llythyr Cynrychiolaeth terfynol i Archwilio Cymru yn cael ei lofnodi gan Gadeirydd y Pwyllgor a'r Swyddog Adran 151 (Atodiad C).</li> <li>• Gwneud cais i gyflwyno adroddiad 'gwersi a ddysgwyd' ar gyfer cyfarfod nesaf y Pwyllgor.</li> </ul>
<p>Dyddiad y Penderfyniad</p>	<p>25 Ionawr 2024</p>

**129. Datganiad Harbwr Porthcawl 2022-23**

<p>Penderfyniad</p>	<p>Pwrpas yr adroddiad hwn oedd cyflwyno Datganiad archwiliedig Harbwr Porthcawl ar gyfer 2022-23, a atodir yn Atodiad A i'r Pwyllgor Llywodraethu ac Archwilio i'w gymeradwyo.</p>
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	<p>Bu Aelodau'n trafod nifer o faterion a chodwyd nifer o gwestiynau mewn ymateb i'r adroddiad, gan gynnwys:</p> <ul style="list-style-type: none"> <li>• Yr hyn sy'n ofynnol i'r Cyngor ei wneud o ran y gweithdrefnau cyfrifeg ar gyfer Harbwr Porthcawl. Cydnabuwyd fod angen i swyddogion baratoi datganiad cyfrifon blynyddol ar wahân ar gyfer gweithgareddau'r harbwr, ac mai dyna pam yr oedd y datganiad yn cael ei gwblhau'n flynyddol.</li> <li>• Statws Harbwr Porthcawl fel rhan o Gyngor Bwrdeistref Sirol Pen-y-bont. Cadarnhaodd swyddogion nad oedd gofyniad i'w weithredu ar wahân a bod ganddo gyfrif banc ar wahân er enghraifft. Cafwyd cadarnhad ei fod yn ymwneud â Deddf Harbwrs 1964. Nid oes gofyniad i redeg yr Harbwr fel endid ar wahân. Roedd yr Harbwr yn ffurfio rhan o gyfrifon cyffredinol y Cyngor ac roedd y Datganiad yn Atodiad A yn ddetholiad yn unig o'r cyfrifon llawn.</li> <li>• Yr incwm a gynhyrchir, diffyg cronfa amlwg wrth gefn, a ph'un a oedd yn derbyn cymhorthdal fel rhan o'r Cyngor.</li> <li>• Awgrymodd Aelod y dylai Harbwr Porthcawl fod wedi bod yn ariannu ei hun ers blynyddoedd.</li> <li>• Awgrymodd y Cadeirydd, at y dyfodol, y gallai tudalen gyntaf yr adroddiad ddarparu ychydig mwy o fanylder a fyddai'n helpu Aelodau i ddeall yr hyn sy'n cael ei adrodd, ond hefyd i nodi bod incwm a gwariant gwirioneddol yr harbwr hefyd o fewn Datganiad Cyfrifon y Cyngor.</li> <li>• Cynigiwyd y dylid fframio'r adroddiad mewn ffordd sy'n ei gwneud hi'n haws i'r cyhoedd ei ddeall.</li> <li>• Roedd statws yr harbwr yn rhoi rhwymedigaeth ar y Cyngor i'w gynnal a'i gadw, yn ogystal â goblygiadau ariannol posibl pe byddai digwyddiad difrifol yn digwydd yno.</li> <li>• Nododd Aelod y gallai'r Cyngor fod yn rhoi cymhorthdal i rywbeth sy'n darparu gwasanaeth i'r rhai hynny sy'n ddigon ffodus i fod yn berchen ar gychod.</li> <li>• Nodwyd bod opsiwn i roi nodiadau datgelu ychwanegol yn y datganiad, megis gwybodaeth gefndirol ar y sail statudol y mae'r cyfrifon yn cael eu paratoi oddi tanynt.</li> </ul> <p><b><u>PENDERFYNWYD:</u></b></p> <p>Cytunodd y Pwyllgor Llywodraethu ac Archwilio i ddarparu awdurdod dirprwyedig i'r Cadeirydd i gymeradwyo datganiad diwygiedig Harbwr Porthcawl ar gyfer 2022-23 wedi'i archwilio yn Atodiad A, yn ddibynnol ar gynnwys y newidiadau a drafodwyd yn y cyfarfod.</p>
<p>Dyddiad y Penderfyniad</p>	<p>25 Ionawr 2024</p>

Penderfyniad	<p>Pwrpas yr adroddiad oedd rhoi datganiad sefyllfa i Aelodau'r Pwyllgor ar y cynnydd a wnaed yn erbyn y gwaith archwilio oedd wedi ei gynnwys ac a gymeradwywyd yng Nghynllun Seiliedig ar Risg Archwilio Mewnol 2023-24.</p> <p>Cyhoeddodd Pennaeth y Gwasanaeth Archwilio Mewnol Rhanbarthol ar ddechrau'r eitem agenda hon bod y cytundeb a arweiniodd at sefydlu'r Gwasanaeth Archwilio Mewnol Rhanbarthol yn cyrraedd y cyfnod adnewyddu ym mis Ebrill 2024, a bod un o'r partneriaid, sef Cyngor Rhondda Cynon Taf, wedi nodi nad yw'n dymuno parhau gyda'r bartneriaeth pan fydd y cytundeb pum mlynedd cyntaf yn dod i ben ar 31 Mawrth.</p> <p>Ceisiodd sicrhau Aelodau ynghylch dyfodol y gwasanaeth drwy nodi nad oedd unrhyw broblemau o ran ansawdd y gwasanaeth na pherthnasau.</p> <p>Roedd trafodaethau gydag awdurdodau lleol eraill ar waith i ymuno â'r bartneriaeth.</p> <p>Mewn ymateb, nododd y Cadeirydd y byddai Aelodau eisiau derbyn sicrwydd y byddai gwasanaeth arferol yn parhau, ac na fydd y datblygiad hwn yn effeithio'n sylweddol ar y gwasanaeth rhanbarthol.</p> <p>Nododd y Prif Swyddog - Cyllid, Perfformiad a Newid mai eu bwriad oedd argymhell i'r Cabinet y dylai Cyngor Bwrdeistref Sirol Pen-y-bont barhau gyda'r trefniant ar y cyd at y dyfodol.</p> <p>Roedd y cynnydd a wnaed yn erbyn cynllun archwilio mewnol seiliedig ar risg 2023-24 ar gyfer y cyfnod rhwng 1 Ebrill 2023 a 31 Rhagfyr 2023 yn dangos bod 22 o'r 42 adolygiad archwilio a gynlluniwyd wedi cael eu cwblhau hyd yn hyn, sy'n gyfwerth â chyfradd gwblhau o 52%. Mae'r Gwasanaeth Archwilio Mewnol Rhanbarthol wedi gosod targed o gwblhau 50% erbyn diwedd chwarter 3, sy'n rhoi Pen-y-bont mewn sefyllfa ffafriol i gyflawni ei dargedau diwedd blwyddyn a galluogi barn gyffredinol.</p> <p>O'r 22 archwiliad, mae 19 wedi derbyn <i>Sicrwydd Sylweddol neu Resymol</i> ac mae 3 wedi derbyn <i>Sicrwydd Cyfyngedig</i>. Mae dau o'r rhain wedi cael eu cwblhau ers yr adroddiad blaenorol, ac roedd manylion wedi cael eu cynnwys o fewn yr adroddiad.</p> <p>Yn gynnwysedig yng nghynllun eleni roedd 12 archwiliad nad oedd wedi cael eu gwneud neu eu cwblhau yn ystod 2022-23. Roedd 9 o'r 12 archwiliad bellach wedi'u cwblhau, gyda'r 3 sy'n weddill ar waith.</p>
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	<p><u>PENDERFYNWYD:</u></p> <p>Nododd y Pwyllgor gynnwys yr adroddiad a'r cynnydd a wnaed yn erbyn Cynllun Archwilio Mewnol Seiliedig ar Risg 2023-24.</p>
Dyddiad y penderfyniad	25 Ionawr 2024

**131. Monitro Argymhellion Archwilio Mewnol**

Penderfyniad	<p>Pwrpas yr adroddiad hwn oedd darparu datganiad sefyllfa i'r Pwyllgor ynghylch argymhellion archwilio mewnol a wnaed i nodi'r rhai sydd wedi cael eu gweithredu a'r rhai sy'n weddill.</p> <p>Gwnaed cyfanswm o 53 o argymhellion blaenoriaeth uchel a chanolig yn dilyn cwblhau'r archwiliadau yng nghynllun blynyddol 2023-24. Mae pob un wedi cael ei gytuno, a hyd yn hyn, mae 16 ohonynt wedi cael eu gweithredu, mae 6 ohonynt yn hwyr, ac mae gan 31 ohonynt ddyddiad gweithredu yn y dyfodol.</p> <p>Roedd 6 argymhelliad yn hwyr yn cael eu cwblhau, a phob un ohonynt wedi cael eu gwneud yn ystod archwiliadau 2023-24.</p> <p>Mae 13 o'r argymhellion a wnaed yn archwiliadau 2021-22 a 2022-23 yn dal i ddangos dyddiadau cwblhau yn y dyfodol.</p> <p>Mewn ymateb i'r adroddiad, bu Aelodau'n archwilio nifer o faterion:</p> <ul style="list-style-type: none"><li>• Roedd Aelod yn bryderus nad oedd Seiberddiogelwch yn derbyn sylw digonol. Roedd y mater o benodi Prif Swyddog Diogelu Gwybodaeth yn golygu nad oedd modd mynd i'r afael â'r mater gyda digon o frys a difrifoldeb. Roedd yn credu bod angen ailedrych ar yr adran gyfan ar Seiberddiogelwch a'i gyflwyno gerbron y Pwyllgor unwaith eto am ystyriaeth bellach. Mewn ymateb, roedd y Cadeirydd yn credu y byddai'r mater hwn wedi dychwelyd fel eitem benodol ym mis Ebrill, neu o leiaf wedi cyflwyno diweddariad ar gynnydd i'r Pwyllgor. Cytunodd Pennaeth y Gwasanaeth Archwilio Mewnol Rhanbarthol a'r Prif Swyddog - Cyllid, Perfformiad a Newid i gynnal trafodaethau pellach ynghlŷn â'r geiriad a'r camau gweithredu a gytunwyd.</li><li>• Yr angen i fynd i'r afael ag oedi wrth i'r Cyngor gwblhau cytundeb rhwydwaith newydd gyda'r cyflenwr iTrent. Awgrymwyd bod angen gwahodd y Rheolwr Systemau i gyfarfod y Pwyllgor Llywodraethu ac Archwilio yn y</li></ul>
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	<p>dyfodol i egluro pryd y byddai'r System iTrent yn cael ei gyflwyno, o ystyried yr holl adolygiadau i'r dyddiad gweithredu gwreiddiol a gytunwyd.</p> <ul style="list-style-type: none"><li>• Rôl cyllid preifat mewn ysgolion a'r canllawiau a ddarperir gan yr adran Gyllid i gefnogi ysgolion. Mae gan y rhan fwyaf o ysgolion gyllid preifat mewn ysgolion gyda chanllawiau ariannol penodol ar gyfer eu defnydd yn cael eu darparu gan y Tîm Cyllid.</li><li>• Y risg uchel sy'n gysylltiedig â Cherbydau Ysgol a'r angen i fynd i'r afael â materion trwyddedau gyrru staff ar frys.</li></ul> <p>Nododd y Cadeirydd bod nifer o faterion yn yr adroddiad a oedd wedi cael eu hadolygu dro ar ôl tro, a'i fod o'r farn nad oedd hynny'n ddigon da, a bod angen i bobl gael eu dal i gyfrif am faterion sydd heb dderbyn sylw. Felly, cynigiodd y dylid gwahodd y Rheolwr Systemau a'r Cyfarwyddwr perthnasol i gyfarfod y pwyllgor i archwilio'r materion yn ymwneud â'r system iTrent, a bod angen rhoi sylw i'r mater yn ymwneud â cherbydau ysgol ar frys.</p> <p>O ran y mater cerbydau ysgol, gofynnodd y Cadeirydd i Bennaeth y Gwasanaeth Archwilio Mewnol Rhanbarthol ysgrifennu llythyr brys at y pennaeth a'r corff llywodraethu i'w cynghori y byddent yn cael gwahoddiad gerbron y Pwyllgor Llywodraethu ac Archwilio i ateb y materion a amlinellwyd yn yr adroddiad os na fydd y materion yn derbyn sylw.</p> <p>Cynigiodd y Cadeirydd y byddai modd mynd i'r afael â'r materion mewn un cyfarfod arbennig unigol, a gofynnodd i'r Gwasanaethau Democrataidd drefnu hynny. Mewn ymateb i hynny, dywedodd Aelod yn glir ei fod eisiau nodi yn y cofnodion nad oedd eisiau i rieni fynd â ni i gyfraith fel corff corfforaethol am beidio â gwneud ein gwaith.</p> <p>Gan ychwanegu at hynny, awgrymodd Aelod y dylai'r Pwyllgor gyhoeddi y dylai unrhyw berchennog cam gweithredu sy'n hwyr yn cwblhau'r cam ddisgwyl mynychu'r Pwyllgor Llywodraethu ac Archwilio i egluro.</p> <p><b><u>PENDERFYNWYD:</u></b></p> <p>Nododd y Pwyllgor Llywodraethu ac Archwilio gynnwys yr adroddiad a buont yn ystyried y wybodaeth a ddarparwyd mewn perthynas â statws yr argymhellion blaenoriaethau uchel a chanolig a wnaed gan y Gwasanaeth Archwilio Mewnol Rhanbarthol.</p> <p>Yn ogystal, gofynnodd y Pwyllgor am y canlynol:</p> <ul style="list-style-type: none"><li>• Bod cyfarfod ychwanegol yn cael ei drefnu erbyn mis Chwefror/Mawrth i edrych ar rai o'r argymhellion archwilio sy'n weddill – yn benodol, y rhai hynny sy'n ymwneud â Cherbydau Ysgol a'r System iTrent – yn yr adroddiad</li></ul>
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	<p>monitro Argymhellion Archwilio Mewnol.</p> <ul style="list-style-type: none"><li>• Y byddai Seiberddiogelwch yn cael ei ystyried fel eitem ar wahân yn ystod cyfarfod y Pwyllgor ym mis Ebrill.</li></ul>
Dyddiad y Penderfyniad	25 Ionawr 2024

**132. Grantiau Cyfleusterau'r Anabl – Adroddiad Cynnydd a Datganiad Sefyllfa**

Penderfyniad	<p>Pwrpas yr adroddiad hwn oedd rhoi diweddariad i'r Pwyllgor Llywodraethu ac Archwilio ar y camau a gymerwyd i wella'r gwasanaeth Grantiau Cyfleusterau'r Anabl ac i ddarparu gwybodaeth ar y sefyllfa hyd yn hyn.</p> <p>Mewn ymateb i'r adroddiad, nododd Aelod y gwelliannau cadarnhaol a wnaed ac edrychwyd ar y mater o wybodaeth gyd-destunol a data perfformiad er mwyn deall sefyllfa bresennol y Cyngor o ran darparu'r gwasanaeth.</p> <p>Nodwyd hefyd bod y Cyngor yn gwneud y gorau o'r cyllid sydd ar gael. Yr unig ffordd y byddai modd sicrhau mwy o swyddi fyddai gyda chyfalaf ychwanegol.</p> <p><u>PENDERFYNWYD:</u></p> <p>Nododd y Pwyllgor y cynnydd a wnaed hyd yn hyn i wella'r gwasanaeth Grantiau Cyfleusterau'r Anabl a'r sefyllfa bresennol, a nodwyd bod swyddogion wedi cyflawni eu cyfrifoldebau i'r Pwyllgor ac y byddai modd cyfeirio'r mater i'r Pwyllgor Craffu mwyaf priodol i'w ystyried yn y dyfodol.</p>
Dyddiad y Penderfyniad	25 Ionawr 2024

**133. Blaenraglen Waith 2023-24 a 2024-25**

Penderfyniad	<p>Pwrpas yr adroddiad hwn oedd gofyn am gymeradwyaeth ar gyfer y Flaenraglen Waith ddiwygiedig ar gyfer 2023-24 a'r Flaenraglen Waith ddrafft ar gyfer 2024- 25.</p> <p>Yn ogystal â'r eitemau a amlinellwyd yn yr adroddiad, roedd tri pheth wedi codi yn y cyfarfod a fyddai'n cael eu</p>
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	<p>hychwanegu at y Flaenraglen Waith:</p> <ul style="list-style-type: none"><li>• Adroddiad 'gwersi a ddysgwyd' mewn perthynas â'r Datganiad Cyfrifon.</li><li>• Y cais am gyfarfod ychwanegol ym mis Chwefror/Mawrth i archwilio rhai o'r argymhellion sy'n weddill yn yr adroddiad Monitro Argymhellion Archwiliad Mewnol.</li><li>• Y byddai Seiberddiogelwch yn cael ei ystyried fel eitem ar wahân yn ystod cyfarfod y Pwyllgor ym mis Ebrill.</li></ul> <p><b><u>PENDERFYNWYD:</u></b></p> <p>Yn amodol ar yr addasiadau a drafodwyd yn y cyfarfod, fe wnaeth y Pwyllgor ystyried a chymeradwyo'r Flaenraglen Waith ddiwygiedig ar gyfer 2023-24 a'r Flaenraglen Waith ddrafft ar gyfer 2024-25.</p>
Dyddiad y Penderfyniad	25 Ionawr 2024

**134. Materion Brys**

Penderfyniad	Dim
Dyddiad y Penderfyniad	25 Ionawr 2024

I arsylwi trafodaethau pellach a gafwyd am yr eitemau uchod, cliciwch y ddolen [hon](#) ar gyfer Rhan Un a [hon](#) ar gyfer Rhan Dau.

Daeth y cyfarfod i ben am 13:48.

<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>AUDIT WALES GOVERNANCE AND AUDIT COMMITTEE REPORTS</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER – FINANCE, HOUSING AND CHANGE</b>
<b>Responsible Officer:</b>	<b>DEBORAH EXTON DEPUTY HEAD OF FINANCE</b>
<b>Policy Framework and Procedure Rules:</b>	<b>There is no impact on the policy framework and procedure rules.</b>
<b>Executive Summary:</b>	<ul style="list-style-type: none"> <li>• <b>The Council’s external auditors, Audit Wales, undertake a range of financial and performance audit work during the financial year.</b></li> <li>• <b>They publish a number of reports in respect of the audit work undertaken.</b></li> <li>• <b>Some of the reports are national across all local authorities and others are local and specific to Bridgend.</b></li> <li>• <b>This report includes Audit Wales reports on the use of performance information and on a review of the digital strategy.</b></li> </ul>

## 1. Purpose of Report

1.1 The purpose of this report is to submit to the Committee reports from Audit Wales.

## 2. Background

2.1 Audit Wales undertakes a programme of work during the year to help the Auditor General discharge his duties under the Public Audit (Wales) Act 2004. The Auditor General’s functions include auditing accounts and undertaking local performance audit work at a broad range of public bodies, alongside conducting a programme of national value for money examinations and studies. The Auditor General also assesses the extent to which public bodies are complying with the sustainable development principle when setting and taking steps to meet their well-being objectives.

- 2.2 Part 2 of the 2004 Act sets out the powers and duties of the Auditor General to undertake studies in relation to local government bodies in Wales. The most widely used of these provisions is section 41, which requires the Auditor General to undertake studies designed to enable him to make recommendations for, among other things, improving the value for money in the provision of services.
- 2.3 In accordance with Section 89 of the Local Government and Elections (Wales) Act 2021 the Authority is required to keep under review the extent to which it is exercising its functions effectively, using its resources economically, efficiently and effectively and ensuring its governance is effective for securing these performance requirements.

### **3. Current situation / proposal**

- 3.1 Audit Wales has produced two reports for the Governance and Audit Committee to consider:-
- **Use of performance information: Service User perspective and Outcomes - Bridgend County Borough Council (Appendix A)** – Audit Wales considered the service user perspective and outcome information provided to senior officers and senior members (senior leaders), and how this information is used.
  - **Digital Strategy Review: Bridgend County Borough Council (Appendix B)** – Audit Wales reviewed the Council’s strategic approach to digital, and specifically the extent to which this has been developed in accordance with the sustainable development principle. They also reviewed the extent to which it helps to secure value for money in the use of the Council’s resources.

### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

- 4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report, therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

### **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

- 5.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

**6. Climate Change Implications**

6.1 There are no climate change implications arising from this report.

**7. Safeguarding and Corporate Parent Implications**

7.1 There are no safeguarding or corporate parent implications arising from this report.

**8. Financial Implications**

8.1 There are no financial implications arising from this report.

**9. Recommendation**

9.1 That the Committee notes the Audit Wales Governance and Audit Committee Reports at **Appendix A** and **Appendix B**.

**Background documents**

None

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# Use of performance information: Service User perspective and Outcomes - Bridgend County Borough Council

Audit year: 2022-23

Date issued: September 2023

Document reference: 3785A2023

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000.

The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at [infoofficer@audit.wales](mailto:infoofficer@audit.wales).

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

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

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## Report summary

- 1 We considered the service user perspective and outcome information provided to senior officers and senior members (senior leaders), and how this information is used.
- 2 Overall, we found that the Council's performance information does not enable senior leaders to understand the service user perspective, which is restricting their ability to understand the impact of their services and policies.
- 3 We have made two recommendations to strengthen the information given to senior leaders.
- 4 Our findings are based on fieldwork we did between April and May 2023. We shared the draft report with the Council at the end of June and discussed our findings with the Council in July 2023.

## What we looked at – the scope of this audit

- 5 We focused on the performance information provided to senior officers and senior members (senior leaders) about service user perspective and outcomes, and how this information is used. We did not undertake a full review of the Council's performance management arrangements or an in-depth review of the quality of the data that the Council collects. Neither did the review focus on engagement with service users on specific service changes or the development of policies and strategies.
- 6 We have set out our audit questions and audit criteria in **Appendix 1**. The audit criteria essentially sets out what good looks like and what we would expect to find.
- 7 Overall, we were looking for performance information to be shared with senior leaders to help them understand how well services and policies are meeting the needs of service users and how well they are helping the Council to achieve the outcomes it is working towards. We were also looking to see that senior leaders use this information to monitor progress and take action where necessary to improve outcomes.
- 8 This is an important part of arrangements to ensure that councils are securing value for money in the use of their resources. It is also an important way in which the Council can assure itself that it is acting in accordance with the 'involvement' way of working in taking steps to meet its well-being objectives. Without this information, it is difficult to see how senior leaders can understand whether their policies and actions are having the intended impact and make changes where they are not.
- 9 Our findings are based on document reviews and interviews with the Cabinet Member, Director and senior officer with responsibility for the Council's performance management arrangements. The evidence we have used to inform our findings is limited to these sources.

- 10 We set out to answer the question '**Does the Council's performance data enable senior leaders to understand the service user perspective and the outcomes of its activities to effectively manage its performance?**' We did this by exploring the following questions:
- Does the performance information provided to senior leaders include appropriate information on the perspective of service users?
  - Does the performance information provided to senior leaders include appropriate information on the outcomes of the Council's activities?
  - Does the Council have robust arrangements to ensure that the data provided is accurate?
  - Does the Council use the information to help it achieve its outcomes?
  - Does the Council review the effectiveness of its arrangements?

## Why we undertook this audit

- 11 This audit was undertaken to help fulfil the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 15 of the Well-being of Future Generations (Wales) Act 2015.
- 12 We sought to:
- gain assurance that the performance information the Council provides to senior officers and elected members enables them to understand the service user perspective and the outcome of its activities;
  - gain assurance that this information forms part of the Council's arrangements to secure value for money in the use of its resources and its application of the sustainable development principle; and
  - identify opportunities for the Council to strengthen its arrangements.

## The Council's performance reporting arrangements

- The Council produces quarterly performance reports that include details of service performance and progress towards its well-being objectives. The reports are reported to Cabinet and the Corporate Services Overview and Scrutiny Committee.
- The Council also discusses performance at its Corporate Performance Assessment (CPA) meetings. These are not public meetings. They are attended by the Council's Corporate Management Team, Cabinet, Scrutiny Chairs and political group leaders.
- The Council published its Annual Self-Assessment 2021-22 in October 2022. Prior to this, the Governance and Audit Committee considered it in June

2022, in keeping with the requirements of the Local Government and Elections (Wales) Act 2021

- Our review focused on these key performance reporting mechanisms.

## What we found

### **The Council's performance information does not enable senior leaders to understand the service user perspective and progress towards intended outcomes, restricting their ability to understand the impact of the Council's services and policies**

#### **The performance information provided to senior leaders does not enable them to understand the perspective of service users**

- 13 The performance information provided to senior leaders, in quarterly performance reports and through the Council's self-assessment process, does not reflect the service user perspective. Therefore, the Council cannot be assured that it understands the impact that its services and policies are having on service users.
- 14 The Council acknowledges that the service user perspective is not well represented in its current performance reporting arrangements.
- 15 The Council is in the process of developing its new corporate plan and performance indicators to support its new wellbeing objectives. As part of that process, the Council has acknowledged that previous performance indicators were not always well-aligned with its objectives. This assessment corresponds with the findings in our previous report on Performance Management arrangements at the Council.<sup>1</sup>
- 16 The Council has recently made amendments to its quarterly performance reports so that they now include a section on consultation and engagement. However, in many instances, this section just lists the consultation and engagement activity that has taken place. It does not consistently reflect on the findings or set out what impact the consultation and engagement activity has had to enable senior leaders to understand the perspectives of its service users.

#### **Performance information provided to senior leaders largely focuses on outputs and activities rather than evaluating their impact**

- 17 The performance information the Council reports publicly and in its Quarterly Performance Assessments contains some information about outcomes. However,

<sup>1</sup> [Bridgend County Borough Council – Performance Management Review 22 March 2023](#)

much of the information is focused upon outputs and quantitative measures. This limits senior leaders' ability to understand the impact of the Council's activities and whether it is meeting its objectives.

### **The Council does not have arrangements to ensure that the performance data reflecting the service user perspective and outcomes information is accurate**

- 18 In our March 2023 report on the Council's performance management arrangements, we reported that the Council did not have robust and consistent arrangements to ensure the quality of its data.
- 19 This review has also found that the Council's data quality arrangements do not cover the service user perspective and outcomes information.
- 20 This means that when performance information is presented to senior leaders it may be inaccurate which increases the risks of action being taken and resources deployed on the basis of inaccurate information.
- 21 In May 2023, a report on Performance Management by the Council's Internal Audit service gave a rating of reasonable assurance, but identified issues around the accuracy of performance indicator data. For example, the report recommended that checks should be made to verify the accuracy of the data prior to submission, and that formulae should be reviewed to ensure accuracy for reporting purposes.
- 22 The Council is taking steps to address our and Internal Audit's recommendations in this area.

### **As the information provided on outcomes and the perspective of service users is limited, the extent to which the Council can use this information to help it achieve its outcomes is also limited**

- 23 As set out previously, our main finding is that performance information provided to senior leaders does not enable them to understand the service user perspective and the outcomes of the Council's activities. Therefore, it logically follows that the extent to which the Council uses the service user perspective and outcomes information to help it achieve its outcomes from this performance information is limited.

## The Council recognises that it needs to improve the quality and range of information available to it to better understand the service user perspective and outcomes of its activities

- 24 As part of the development of its new corporate plan, the Council is currently reviewing the performance information it provides to senior leaders.
- 25 The Council has developed a plan to address the recommendations in our March 2023 report. This plan was reported to the Governance and Audit Committee on 27 April 2023.
- 26 The Council has developed a performance management improvement plan and a new performance management framework. These seek to address many of the issues that we raised in our previous report on performance management and set out the Council's aspiration to place greater emphasis on outcomes information and to take greater account of the views and experiences of service users. However, it is too early for us to evaluate the impact of these changes.
- 27 It will be important for the Council to ensure that it benchmarks and compares its arrangements for collecting and reporting performance information on outcomes and the service user perspective with the approaches of other organisations. This is an important element of arrangements to secure value for money. Doing this will also help the Council understand and learn from how other councils are providing information on service user perspective and outcomes. We hope to be able to provide some examples in our national summary report following the completion of our work at other councils

## Recommendations

### Exhibit 1: recommendations

- R1 Information on the perspective of the service user
- The Council should strengthen the information it provides to its senior leaders to enable them to understand how well services and policies are meeting the needs of service users.
- 
- R2 Information on progress towards outcomes
- The Council should strengthen the information provided to senior leaders to help them evaluate whether the Council is delivering its objectives and its intended outcomes.

R3 Quality and accuracy of data

- The Council needs to assure itself that it has robust arrangements to check the quality and accuracy of the service user perspective and outcomes data it provides to senior leaders.

# Appendix 1

## Key questions and what we looked for

### Exhibit 2: key questions and what we looked for

The table below sets out the question we sought to answer in carrying out this audit, along with the audit criteria we used to arrive at our findings.

Level 1	
Does the Council's performance data enable senior leaders to understand the service user perspective and the outcomes of its activities to effectively manage its performance?	
Level 2	Audit Criteria <sup>2</sup> (what we are looking for)
2.1 Does the performance information provided to senior leaders include appropriate information on the perspective of service users?	<ul style="list-style-type: none"> <li>• The information is:               <ul style="list-style-type: none"> <li>– relevant to the objectives the Council has set itself;</li> <li>– sufficient to enable an understanding of the service user perspective;</li> <li>– sufficient to provide an understanding of progress towards the outcomes the Council is planning to achieve;</li> <li>– drawn from the diversity of service users including groups who share protected characteristics; and</li> <li>– used to inform comparisons with the performance of similar bodies where relevant.</li> </ul> </li> <li>• The Council has involved service users in determining which information to collect.</li> </ul>
2.2 Does the performance information provided to senior leaders include appropriate information on the outcomes of the Council's activities?	<ul style="list-style-type: none"> <li>• The information draws on a range of evidence sources to provide a holistic view of progress.</li> <li>• The information enables senior leaders to monitor progress over the short, medium and long term.</li> <li>• The information enables senior leaders to monitor the delivery of outcomes that cover multiple service areas and/or organisations.</li> </ul>

<sup>2</sup> Our audit criteria have been informed by our cumulative knowledge of previous audit work, as well as the question hierarchy and positive indicators we have developed to support our sustainable development principle examinations.

## Level 1

Does the Council's performance data enable senior leaders to understand the service user perspective and the outcomes of its activities to effectively manage its performance?

## Level 2

### Audit Criteria<sup>2</sup> (what we are looking for)

2.3 Does the Council have robust arrangements to ensure that the data provided is accurate?

- The Council has clear arrangements to check the quality and accuracy of the data it provides to senior leaders.
- Where weaknesses in data quality are identified, the Council addresses them.

2.4 Does the Council use the information to help it achieve its outcomes?

- Where poor performance is identified, the Council uses the information to make changes/interventions.
- There is evidence of the Council improving its progress towards its outcomes as a result of interventions.

2.5 Does the Council review the effectiveness of its arrangements?

- The Council reviews the information provided to senior leaders to ensure it is appropriate and relevant.
- The Council compares the information it collects with the information collected by similar organisations to identify opportunities to strengthen its arrangements.



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

## Digital Strategy Review: Bridgend County Borough Council

Audit year: 2022-23

Date issued: March 2024

Document reference: 4084A2024

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

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# Digital Strategy Review

## Report summary

### Exhibit 1: report summary

The exhibit below summarises the reason why we undertook this audit, our key findings and recommendations for the Council.

#### Why a strategic approach to digital is important

- 1 Digital technology is key to delivering a wide range of council services in a more economic, efficient, and effective way. It is also an important means of councils delivering their well-being objectives and carrying out sustainable development.
- 2 Having a clearly articulated strategic approach to digital can bring several benefits such as:
  - establishing a common vision for use of digital and the intended outcomes for local communities linked to the Council's strategic objectives;
  - helping to ensure that councils' use of digital technology is aligned with their key strategic objectives and other plans and strategies, and is informed by a good understanding of current and future trends;
  - reducing the risk of duplication both within councils and with partners;
  - consideration of coordinated resourcing of digital over the short, medium and longer term; and
  - providing a framework against which to monitor progress over the short, long and medium term.

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#### The focus of our audit

- 3 We looked at the extent to which the Council's strategic approach to digital has been developed in accordance with the sustainable development principle and whether it will help to secure value for money in the use of the Council's resources.

## **Our key findings**

- 4 We found weaknesses in the Council's strategic approach to managing and delivering its digital strategy. The Council's digital strategy 2020-24 is not expressed as a set of timebound measurable objectives and milestones. In the absence of clear objectives and measures of success, the Council cannot easily understand whether it is achieving its intended outcomes and value for money.
- 5 The Council has not drawn on a broad range of evidence from both internal and external sources to sufficiently analyse the 'as is' to develop an understanding of the underlying causes of current demand/issues to be addressed.
- 6 The Council has not identified and engaged with all those stakeholders who may have an interest in the development of its digital strategy.
- 7 The Council has not costed the delivery of its digital strategy nor identified its planned savings from delivering its digital strategy. The absence of this information makes it difficult for the Council to be assured that the strategy is deliverable, and that it is delivering value for money over time.

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## **Our recommendations for the Council**

### **Strengthening the evidence base**

- R1 To help ensure that its next digital strategy is well informed and that its resources are effectively targeted, the Council should draw on evidence from a wide range of sources, both internally and externally including:
- involving stakeholders with an interest in the digital strategy as well as drawing on the views of stakeholders from existing sources; and
  - aligning its strategic approach to digital both across the Council and with partners to help identify opportunities to share resources, avoid duplication of effort and deliver multiple benefits.

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### **Identifying resource implications**

- R2 To help ensure that its next digital strategy is deliverable and achieving value for money the Council should identify the short, medium and long-term resource implications of delivering it together with any intended savings.

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### **Arrangements for monitoring value for money**

- R3 To help ensure that the Council can effectively monitor and evaluate value for money from its strategic approach to digital it should strengthen its arrangements for monitoring the progress and impact of its digital strategy over the short, medium and long term.

# Detailed report

## What we looked at – the scope of this audit

- 8 We reviewed the Council's strategic approach to digital, and specifically the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of the Council's resources.
- 9 Our findings are based on document reviews and interviews with a sample of cabinet Members and senior officers. The evidence we have used to inform our findings is limited to these sources. We undertook this work during July and August 2023.
- 10 We set out to answer the question **'In developing its digital strategy has the Council acted in accordance with the sustainable development principle and put in place proper arrangements to secure value for money in the use of its resources?'** We did this by exploring the following questions:
  - Is the Council's digital strategy informed by a good understanding of current and future trends?
  - Does the Council have a clear vision of what it wants to achieve through the use of digital technology?
  - Is the Council working effectively with the right people and partners to design and deliver its digital strategy?
  - Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits?
  - Is the Council monitoring and reviewing progress?
  - Is the Council learning lessons from how it works?
- 11 **Appendix 1** sets out the detailed questions we set out to answer along with the audit criteria we used to arrive at our findings.

## Why we undertook this audit.

- 12 This audit was undertaken to help fulfil the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 15 of the Well-being of Future Generations (Wales) Act 2015.
- 13 We sought to:
  - provide assurance that councils' digital strategies will help to deliver well-being objectives in a way that secures value for money in the use of resources;
  - provide assurance that councils are acting in accordance with the sustainable development principle in the design of their digital strategies;
  - explain how councils are using/planning to use digital technology to meet people's needs and deliver better outcomes; and

- inspire and empower councils and other public sector bodies by identifying and sharing examples of notable practice/approaches where relevant.

## The Council's Digital Strategy

- 14 The Council's Digital Strategy covers the period 2020-2024. The digital vision is to become a more resilient, innovative and transformational Council by listening and responding to our communities, businesses and staff, and identifying new opportunities in the digital marketplace that enhance our service provision. The Council's Digital Strategy was agreed just prior to the pandemic, which inevitably impacted on the Council's ability to deliver it during that period.
- 15 The Digital Strategy supports Bridgend's Corporate Vision which is 'One Council working together to improve lives' supporting communities to create their own solutions and reduce dependency on the Council.
- 16 The Strategy is seen as a key enabler in supporting delivery of the Corporate Plan. It is divided into three themes:
- Digital Citizen – (Self-serve when required Choice of communication channels Digital skills and inclusivity)
  - Digital Council – (Transformation of services Innovative digital solutions Joined-up data Citizen centric) and
  - Digital Place – (Widely connected Community focussed Forward thinking, economically attractive)
- 17 Underpinning each theme is a programme of works to deliver the Council's goals by 2024, which is summarised in the strategy as a list of actions. It is unclear if these have been achieved.
- 18 There are nine principles including digital services, which will be integrated to deliver seamless connectivity, be quick and reliable, demonstrate digital leadership, and contribute to the reduction of carbon footprint.
- 19 There are also 12 aims for Bridgend as a digitally mature council, such as setting clear ambitious targets for the delivery of work streams, delivering value for money by making smarter use of resources, and achieving end to end service re-design, with an emphasis on citizen needs, embedding community benefits, and communication.

## What we found – there are weaknesses in the Council’s approach to developing and delivering its digital strategy

### In the absence of clear objectives and measures of success the Council’s ability to monitor and assess value for money from its digital strategy is limited

- 20 The Council’s digital strategy 2020-2024 is not expressed as a set of timebound measurable objectives and milestones. In the absence of clear objectives and measures of success, the Council cannot easily understand whether it is achieving its intended outcomes and value for money.
- 21 There are examples where the Council has implemented individual digital projects to improve the value for money of services. Such as the Housing Jigsaw project, which achieved a reduction in face-to-face contact and potential cost avoidance of just under £9 million per annum. Yet these project savings and benefits were not reported to assist the Council in assessing the overall value for money of its strategic approach to digital.
- 22 The Council monitors progress in delivering its strategy at its Digital Transformation Board. It uses a highlight report which summarises its programme of digital activity. This is helpful in identifying slippage of delivery on a project-by-project basis. However, the Council has not developed a mechanism to enable it to assess the actual realisation of benefits from these projects in its digital programme, nor how these projects contribute to achieving its strategic vision and aims for digital. Therefore, the Council does not know whether the projects are collectively achieving the Council’s intended medium and longer-term outcomes over the life of its strategy.

### The Council has not identified and engaged with all stakeholders who may have an interest in developing its digital strategy

- 23 The Council has not identified and engaged with all stakeholders who may have an interest in the development and delivery of its digital strategy, including groups who share protected characteristics. Not involving stakeholders in developing the Council’s strategic approach, or the delivery of it, risks designing approaches that do not meet citizens’ needs and therefore do not secure value for money.
- 24 The Council has not identified potential digital partners and explored how it could work with them in developing and delivering its strategic approach to digital. Mapping out who and how it could work with partners would help assure the Council that it has identified all appropriate opportunities for partnership working. It

could also help identify opportunities to improve value for money in the delivery of its digital strategy from benefits of economies of scale removing duplication and sharing scarce resources.

- 25 It is not evident how the digital strategy is aligned with the Council's other key corporate strategies such as the Bridgend 2030 net zero carbon strategy. Aligning its strategic approach to digital both across the Council and with partners should help the Council identify opportunities to share resources, avoid duplication of effort and deliver multiple benefits.

### **The Council has not drawn on a broad range of evidence to inform the development of its digital strategy**

- 26 The Council has not drawn on a broad range of evidence from both internal and external sources to understand the current and future trends that could impact on its digital strategy. The Council has drawn on internal data to understand the extent to which service users use digital channels to contact the Council and has also sought views in the future digitisation of services through its budget consultation. However, the Council has not drawn on a wider range of evidence and also has not regularly reviewed the effectiveness of its strategic approach to identify lessons learned. By not considering a wide range of evidence sources the Council risks developing a strategic approach that does may not meet the needs of its communities or deliver value for money.

### **The Council has not costed and identified planned savings from the delivery of its digital strategy**

- 27 The Council has not costed the delivery of its digital strategy, although it has identified reserves to support delivery of the strategy. In 2021-22, it set aside just under £1.3 million in both capital and revenue. By the end of 2024-25, it is anticipated that just under £900,000 of this reserve will remain. We previously recommended<sup>1</sup> that the Council should quantify the resources and timescales required to meet its digital ambitions.
- 28 The Council has also not identified its planned savings from delivering its digital strategy. Even though the Council's medium term financial strategy (MTFS) 2023-24 to 2026-27 is anticipating an acceleration of the Council's digital programme to enable efficiency savings. The absence of this information makes it difficult for the Council to be assured that the strategy is deliverable, and that it is delivering value for money over time.
- 29 There are examples of digital projects that the Council is planning to implement that aim to deliver benefits over the longer-term. For example, the Robotic Process

<sup>1</sup> Audit Wales, [Bridgend County Borough Council – Review of the Council's Arrangements to Become a 'Digital Council'](#), September 2021

Automation project. This project will require investment in digital technology that will incur significant up-front costs but aims to realise efficiencies and improved outcomes over the longer term. However, at present this has not progressed due to the upfront costs involved. Consideration of how resources can best be deployed over the short and longer term is an important element of arrangements to secure value for money.

- 30 The Council does not have a prioritised plan for a managed reduction of out of date, ageing and de-supported devices and systems. We recognise there are ongoing challenges in the IT industry as costs of hardware, software and staff are rising, making it increasingly difficult to make significant inroads into managed reductions. However, the absence of a strategic plan for updating its IT infrastructure risks the Council incurring additional costs and inefficiencies over the longer term.

# Appendix 1

## Audit questions and audit criteria

Below are the questions we sought to answer in carrying out this audit, along with the audit criteria we used to arrive at our findings.

Main audit question: **In developing its digital strategy has the Council acted in accordance with the sustainable development principle and put in place proper arrangements to secure value for money in the use of its resources?**

### Exhibit 2: audit questions and audit criteria

Level 2 questions	Level 3 questions	Criteria
1. Is the Council's digital strategy informed by a good understanding of current and future trends?	1.1 Is there is a thorough understanding of the 'as is' (ie current demand/issues to be addressed) and the reasons why/underlying causes?	<ul style="list-style-type: none"> <li>• The Council has drawn on a broad range of information from internal and external sources to develop a thorough understanding of the 'as is' and how it is likely to change. This includes information (including data) relating to:               <ul style="list-style-type: none"> <li>– service sustainability/resilience and resourcing challenges.</li> <li>– the needs of citizens and communities.</li> <li>– the underlying causes of current demand/issues to be addressed.</li> <li>– analysis of future trends and how they might impact, eg social, economic/political, environmental, cultural or technological. They might include known trends eg ageing population, depleting natural resources and particularly technological advances. They might also include those with a higher level of uncertainty eg jobs and skills needed in the future.</li> </ul> </li> <li>• The analysis of the 'as is' and how it is likely to change is well informed by involvement activity, as appropriate, that reflects recognised good practice (eg <a href="#">National Principles for Public Engagement in Wales</a>, Future Generations Commissioner for Wales advice and guidance).</li> </ul>
	1.2 Is there a thorough understanding of the long-term factors that will impact and the challenges and opportunities that may result (eg risks and opportunities)?	

Level 2 questions	Level 3 questions	Criteria
		<ul style="list-style-type: none"> <li>• The Council uses its evidence base effectively to:               <ul style="list-style-type: none"> <li>– identify actions in its strategic approach to digital that are likely to be most effective and why, including how they could address the root causes of problems; and</li> <li>– inform decisions around its use of digital technology that seek to balance the need to meet short and longer-term objectives.</li> </ul> </li> </ul>
<p>2. Does the Council have a clear vision of what it wants to achieve through the use of digital technology?</p>	<p>2.1 Is the Council planning over an appropriate timescale?</p>	<ul style="list-style-type: none"> <li>• The Council has considered what long term means in planning its approach to digital – ie how far ahead it can/should plan and why (at least ten years with consideration of longer-term trends as appropriate).</li> <li>• The Council has considered how actions can deliver the best impact over that timeframe in terms of outcomes and the most effective use of resources. This could include consideration of appropriate intervention points linked to the Commissioner’s definition of prevention. (More details can be found in: <a href="#">Taking account of the Well-being of Future Generations Act in the budget process – The Future Generations Commissioner for Wales</a>).</li> <li>• The Council has set out measures for its digital strategy that reflect short and long-term impacts and value for money, with milestones that reflect progress as appropriate.</li> <li>• The Council has set out how its digital strategy will be resourced over the longer term as far as is practical (see also criteria relating to integration).</li> </ul>
	<p>2.2 Has the Council thought about the wider impacts its</p>	<ul style="list-style-type: none"> <li>• The Council has considered how its digital strategy can make a contribution across the well-being goals.</li> </ul>

Level 2 questions	Level 3 questions	Criteria
	<p>digital strategy could have, including:</p> <ul style="list-style-type: none"> <li>• how it could contribute to each of the seven national well-being goals?</li> <li>• how delivery will impact on the other things it is trying to achieve (ie its well-being objectives and wider priorities)?</li> <li>• how delivery will impact on other what other public bodies are trying to achieve (ie their well-being objectives)?</li> </ul>	<ul style="list-style-type: none"> <li>• Staff developing the digital strategy understand what colleagues and partners do and how their work relates, and have sought to integrate their work with that of their colleagues from across the Council and with partner organisations.</li> <li>• Integration is evident in the alignment of the digital strategy with other key corporate strategies and service plans. For example, medium-term financial plan, workforce plan, asset management strategies, well-being statement and carbon reduction plans.</li> <li>• The digital strategy is aligned with other strategic intents such as: <ul style="list-style-type: none"> <li>– customer experience;</li> <li>– management of demand/reductions in demand failure and prevention; and</li> <li>– design and implementation of new service delivery models.</li> </ul> </li> <li>• The Council's digital strategy aligns with the plans/strategies of local and national partners including the Welsh Government's Digital Strategy for Wales Digital strategy and well-being plans.</li> </ul>
	<p>2.3 Is there a wide and common understanding of what the Council is trying to achieve?</p>	<ul style="list-style-type: none"> <li>• Councillors and senior officers responsible for implementing the digital strategy have a common and clear understanding of what the Council is trying to achieve and the intended impact on service delivery.</li> <li>• The Council's digital strategy is clearly communicated to staff and partners who may help deliver it.</li> </ul>

Level 2 questions	Level 3 questions	Criteria
<p>3. Is the Council working effectively with the right people and partners to design and deliver its digital strategy</p>	<p>3.1 Has the Council identified who it needs to involve?</p>	<ul style="list-style-type: none"> <li>• The Council has a good understanding of who will be directly and indirectly affected by its digital strategy and who it needs to involve.</li> <li>• The Council has effectively involved the full diversity of views in developing its digital strategy, including from non-traditional sources and from those it may have previously failed to reach.</li> </ul>
	<p>3.2 Is the Council effectively involving the full diversity of people affected by its digital strategy?</p>	<ul style="list-style-type: none"> <li>• The Council has provided genuine opportunities for people to influence the design and delivery of its digital strategy from an early stage, including representatives of groups who share protected characteristics.</li> <li>• The Council has used the results of involvement to shape the design and delivery of its digital strategy.</li> </ul>
	<p>3.3 Is the Council collaborating effectively with the right partners?</p>	<ul style="list-style-type: none"> <li>• The Council is collaborating to ensure it delivers better outcomes and value for money through its digital strategy and has put appropriate arrangements in place to support this, for example, for:               <ul style="list-style-type: none"> <li>– sharing or pooling expertise and resources;</li> <li>– sharing information; and</li> <li>– ensuring effective monitoring, evaluation and accountability including consideration of value for money.</li> </ul> </li> </ul>

Level 2 questions	Level 3 questions	Criteria
<p>4. Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits?</p>	<p>4.1 Does the Council understand long-term resource implications?</p>	<ul style="list-style-type: none"> <li>• The Council has assessed the costs and benefits of using digital technology to invest in long-term, preventative approaches and the cost (both financial and in terms of outcomes) of not doing so.</li> <li>• The Council has thought about the resources it will need to deliver its digital strategy over the medium and longer term (whole life costs) and how it could manage risks/meet those costs including, for example, planned 'invest to save' initiatives and managed reductions in technical debt.</li> <li>• The Council has calculated and set out any savings it intends to make through implementing its digital strategy.</li> </ul>
	<p>4.2 Does the Council allocate resources to deliver better outcomes over the long term?</p>	<ul style="list-style-type: none"> <li>• Action (including preventative action) that is likely to contribute to better outcomes and/or use of resources over the longer term is promoted and supported, even: <ul style="list-style-type: none"> <li>– where this may limit the ability to meet some short-term needs; and</li> <li>– where the benefits are likely to be accrued by or attributed to another organisation.</li> </ul> </li> </ul>

Level 2 questions	Level 3 questions	Criteria
5. Is the Council monitoring and reviewing progress?	5.1 Is the Council monitoring and reviewing progress towards, short, medium and longer-term objectives?	<ul style="list-style-type: none"> <li>• The Council monitors the costs and benefits of delivering its digital strategy from a value for money perspective.</li> <li>• The Council is measuring the wider contribution the digital strategy is making across its own/partnership objectives.</li> <li>• Progress is measured against short, medium and long-term objectives.</li> </ul>
6. Is the Council learning lessons from how it works?	6.1 Does the Council review the effectiveness of its digital strategy?	<ul style="list-style-type: none"> <li>• The Council regularly reviews the effectiveness of its digital strategy including: <ul style="list-style-type: none"> <li>– effectiveness of its collaborative activity;</li> <li>– effectiveness of its involvement activity, including the impact of the strategy on service users including those who are digitally excluded;</li> <li>– the impact of the strategy on those who share protected characteristics; and</li> <li>– the economy, efficiency and effectiveness of the digital strategy overall in helping the Council to achieve its strategic objectives.</li> </ul> </li> <li>• The Council has reviewed lessons learned from its response to the pandemic and is applying this learning to its digital strategy.</li> </ul>
	6.2 Does the Council share lessons learned from its approach to its digital strategy?	<ul style="list-style-type: none"> <li>• The Council shares and applies any lessons learned from the development and delivery of its digital strategy widely across the organisation, and with partners where relevant.</li> </ul>





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We welcome correspondence and telephone calls in Welsh and English. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

# Agenda Item 5

<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE ACTION RECORD</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER – LEGAL AND REGULATORY SERVICES, HR AND CORPORATE POLICY</b>
<b>Responsible Officer:</b>	<b>STEPHEN GRIFFITHS DEMOCRATIC SERVICES OFFICER – COMMITTEES/ INTERIM SCRUTINY OFFICER</b>
<b>Policy Framework and Procedure Rules:</b>	<b>There is no impact on the policy framework and procedure rules.</b>
<b>Executive Summary:</b>	<b>This report seeks to update Members of the Governance and Audit Committee on follow-up actions or further information requested on reports considered by Members and/or requested by Committee, including any other related information in relation to previous agenda items.</b>

## **1. Purpose of Report**

- 1.1 The purpose of this report is to provide Members with an update on the Governance and Audit Committee Action Record.

## **2. Background**

- 2.1 An Action Record has been devised to assist the Committee in tracking the decisions made by the Committee in the exercise of its functions.

## **3. Current situation / proposal**

- 3.1 In order to assist the Governance and Audit Committee in ensuring that decisions made by the Committee are actioned and implemented, the Action Record is attached at **Appendix A**. The Action Record will be presented to each meeting of the Committee for approval.

## **4. Equality implications (including Socio-economic Duty and Welsh Language)**

- 4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

**5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

5.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

**6. Climate Change Implications**

6.1 There are no climate change implications arising from this report.

**7. Safeguarding and Corporate Parent Implications**

7.1 There are no safeguarding or corporate parent implications arising from this report.

**8. Financial Implications**

8.1 There are no financial implications arising from this report.

**9. Recommendation**

9.1 The Committee is recommended to note the Action Record and provide any comment upon this, as appropriate.

**Background documents**

None.

Number	Date of Committee	Item	Lead	Target Date	Action	Date for action to be brought to GAC.	Completed Date
1.	26 July 23	Annual Corporate Fraud Report 2022-23	Department for Work and Pensions	N/A	That members receive a presentation from the Department for Work and Pensions (DWP).	To be determined	<b>ACTIONED</b> – DWP contacted to arrange a presentation. An update will be shared with Members.
2.	9 Nov 23	Capital Programme – Governance Issues	The Chief Officer – Finance, Performance and Change/ Head of RIAS	Apr 24	The Regional Internal Audit Service (RIAS) to conduct an audit of good governance and will include the Capital Board.	Apr 24	<b>ACTIONED</b> - This will commence in Q4.
3.	9 Nov 23	School Vehicles	Head of RIAS/ Director of Education	Jan 24	The Head of RIAS undertook to obtain and share the letter sent by the Corporate Director - Education and Family Support to relevant schools.  To invite the Corporate Director - Education and Family Support to the next meeting of the Committee to discuss the issues raised.	Q3  Apr 24	<b>ACTIONED</b> - The letter was circulated to Members 4 Mar 24.  <b>ACTIONED</b> – The Corporate Director is unable to attend the April meeting but sent a response for Members. This will be shared with Members.
4.	9 Nov 23	Local Transport Strategy	Corporate Director - Communities	N/A	A Member requested a written response on progress against the 2015 plan.	To be determined	<b>ACTIONED</b> - An update will be shared with Members.
5.	9 Nov 23	Complaints: Handling Difficult Situations	Democratic Services Manager	N/A	That Councillors could need additional guidance on handling potentially challenging situations involving constituents in respect of the complaints process.	Apr 24	<b>ACTIONED</b> - Response by the Democratic Services Manager. This will be shared with Members.
6.	9 Nov 23	Complaints Process	Head of RIAS	N/A	There was a need to ensure the complaints process was working as it should be and that the Regional Internal Audit Service (RIAS) would consider building a review into its work programme for 2024-25.	2024-25	<b>ACTIONED</b> – This will be considered as part of the 2024/25 audit planning process.
7.	9 Nov 23	Appointment of a Lay Member	The Chief Officer – Finance, Performance and Change/ Head of RIAS	N/A	To recruit a lay member to fill the outstanding position.	Apr 24	<b>ACTIONED</b> - The recruitment process to appoint a lay member to fill the outstanding position is underway.
8.	25 Jan 24	Referrals from GAC to Scrutiny Committees	Senior Democratic Services Officer - Scrutiny	N/A	That the Committee receive a short report every six months as to what has happened in terms of the Scrutiny process of referred items.	2024-25	<b>ACTIONED</b> – This has been discussed and agreed by officers.

9.	25 Jan 24	Audited Statement of Accounts 2022-23	Group Manager - Chief Accountant	Apr 24	That a 'lessons learned' report be presented to the next meeting of the Committee.	Apr 24	<b>ACTIONED</b> – A 'lessons learned' report circulated as part the Agenda for the Apr 24 meeting.
10.	25 Jan 24	Cyber Security	Chief Officer - Finance, Housing & Change	Apr 24	That the issue of Cyber Security would be considered at the next meeting of the Committee.	Apr 24	<b>ACTIONED</b> – A report has been circulated as part the Agenda for the Apr 24 meeting.

# Agenda Item 6

<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>RENEWAL OF THE REGIONAL INTERNAL AUDIT SHARED SERVICE PARTNERSHIP AGREEMENT</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER – FINANCE, HOUSING AND CHANGE</b>
<b>Responsible Officer:</b>	<b>CARYS LORD CHIEF OFFICER, FINANCE, HOUSING AND CHANGE</b>
<b>Policy Framework and Procedure Rules:</b>	<b>There is no impact on the policy framework and procedure rules</b>
<b>Executive Summary:</b>	<b>The purpose of this report is to seek views from the Governance and Audit Committee on the proposal to renew the existing Regional Internal Audit Shared Service (RIASS) Partnership Agreement with the Vale of Glamorgan remaining as the host authority, before the proposal is recommended to Cabinet for approval.</b>

## 1. Purpose of Report

- 1.1 The purpose of this report is to seek views from the Committee on the proposal that:
- the existing Regional Internal Audit Shared Service (RIASS) Partnership Agreement should be renewed, with the Vale of Glamorgan Council continuing as host authority to reinforce business resilience.
  - three of the original partners continue with the arrangement and sign a new Partnership Agreement - the partners being Vale of Glamorgan, Bridgend and Merthyr Tydfil Councils.
  - the Partnership Agreement runs continually with a formal partner review built in every five years. Each partner can terminate their involvement with the regional shared service as agreed within the relevant section of the Agreement.
  - allows additional partners to join the RIASS as equal partners subject to RIASS Board approval.
- 1.2 Any views from the Committee will be presented to Cabinet alongside the proposals outlined in paragraph 1.1 when they are recommended for approval.

## **2. Background**

- 2.1 Councils have a track record of innovation, of delivering efficiencies and of serving communities well. However, with the all too familiar and long-established increasing need to do more with less, Councils need to respond, showing how they are able to protect communities and the services they value while ensuring the best possible value for money during a continuing period of austerity and uncertainty.
- 2.2 Sharing services, where possible, enables Councils to do this by reducing duplication of effort and expenditure, thereby freeing up money from back office processes to be spent on improving front-line services. In recent years, collaborative working activity has increased at pace in response to the challenging financial climate and also in recognition of the value that working in partnership to share skills, expertise and experience can have in tackling increasingly complex issues.
- 2.3 The provision of Internal Audit is recognised by all Councils as core to their effective governance, risk management and control arrangements. The requirement for Councils to maintain appropriate and effective internal audit arrangements is set out in the Accounts and Audit (Wales) Regulations 2018 and prior to these the Accounts and Audit (Wales) Regulations 2014. As Councils seek to ensure that systems and processes are as efficient as possible, it is imperative that the Internal Audit service can provide the objective assurances required by elected members and senior officers regarding the effectiveness of the systems of internal control, governance and risk management.
- 2.4 The Bridgend and Vale of Glamorgan Internal Audit Shared Service was fully operational under a formal partnership agreement since February 2013, extended to 31st January 2020 as both Authorities had experienced the advantages of the shared service. Since its inception the Shared Service has delivered consistently against the approved annual risk based plans and achieved the necessary coverage in order to issue a robust, evidence based audit opinion at the end of each year as well as fully complying with its statutory requirements under the Public Sector Internal Audit Standards (PSIAS). In addition, significant benefits have been realised by bringing the sections together, some of which included effective use of the total audit resource, knowledge sharing and harmonising working practices and systems.
- 2.5 On 1st April 2019 the Regional Internal Audit Shared Service (RIASS) was formed, bringing together the Internal Audit teams from Merthyr Tydfil County Borough Council (CBC), Rhondda Cynon Taf County Borough Council (RCTCBC) and the existing shared Internal Audit service for Bridgend and the Vale of Glamorgan Councils.
- 2.6 The objectives of the new service were to:
- Deliver a robust internal audit service that meets the needs of participating Councils and complies with legislative requirements.

- Provide increased resilience and offer a wider range of internal audit specialisms (IT / contract audits) across the four Local Authorities.
- Develop a commercial emphasis within the Service that is able to tender for work from other organisations.
- Deliver efficiency savings for each Member authority.

2.7 The vision for RIASS is to be the provider of Internal Audit Services of choice to the public sector in South Wales and be a centre of excellence for public sector internal auditing. It is to be a service that is regarded as:

- Professional
- Approachable
- Flexible
- Independent but internal to the organisation – a critical friend.

2.8 A new legal Partnership Agreement was entered into by the four councils for five years in 2019. The original agreement was for partners to sign up for three years with an option to extend to two years at a time. RIASS has now been in operation for over four years and the position needs to be reviewed.

### **3. Current situation / proposal**

3.1 The shared service has developed well since its inception, is meeting its objectives and continues to move forward to achieve greater effectiveness and efficiencies. The s151 Officers from the four member authorities have been very positive about the internal audit provision and the level and quality of service received, as have the members of each Governance and Audit Committee.

3.2 In January 2024 the host authority, Vale of Glamorgan, was notified by RCTCBC that the Council has decided not to continue in the partnership from April 2024. The reason given was that, due to the challenges they were facing it has been agreed it was opportune for the Council to reconsider the position and take the opportunity to take back the service and resource it internally, to align with other key areas of work which they plan to concentrate on over the next few years.

3.3 Despite RCTCBC not being involved with the Partnership moving forward, the management of the service is determined that this will not hinder achieving the Partnership's ambitions and objectives, and will continue to strive towards being the provider of Internal Audit Services of choice to the public sector in South Wales and a centre of excellence for public sector internal auditing.

3.4 The remaining s151 Officers have suggested that the partnership should move forward on a longer term agreement basis and the option considered is a continual agreement to include a formal partner review at least every five years. Each partner will still have the option to opt out of the agreement as specified within the terms of the agreement itself. S151 Officers of the three councils are comfortable with this

proposal and see it as a positive continuation of the collaboration of the internal audit provision between three partner councils.

- 3.5 One aim of the service since its inception has been to expand to provide quality and specialist audit services to other public sector organisations. As the service is now well established, the RIASS Board considers the service is now well placed to consider partnering with other local authorities in the South Wales area. Without canvassing for additional partners to join RIASS, three South Wales local authorities have expressed an interest in joining the existing arrangement with two of those being keen to join during 2024/25. Other public sector organisations have also approached RIASS about providing an internal audit service to them on a contractor / client basis.

#### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

- 4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

#### **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

- 5.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report. The proposal supports the 5 ways of working under the Well-being of Future Generations (Wales) Act 2015 as follows:

**Long Term** – the proposal is for the new agreement to be on a longer term basis with a partner review built in every 5 years.

**Prevention** – the proposal will help to protect local authorities by ensuring systems and processes are as efficient as possible, risk is mitigated, and the Council's assets are safeguarded.

**Integration** – the shared service is involved in, and reviews, all aspects of the Council's activities and enables best practice to be shared across the partner authorities.

**Collaboration** – the proposal recommends the continued collaboration between three partner authorities, with the potential for this to be extended further.

**Involvement** – staff from across the three authorities within the RIASS are involved in auditing the three partner authorities, and will liaise with service managers and staff from across this and the partner organisations to form an opinion on the Council's governance arrangements.

#### **6. Climate Change Implications**

6.1 There are no climate change implications arising from this report.

## **7. Safeguarding and Corporate Parent Implications**

7.1 There are no safeguarding or corporate parent implications arising from this report.

## **8. Financial Implications**

8.1 RIASS delivers an agreed number of audit days to each partner on an annual basis in order to deliver the internal audit plan and enable the Head of the RIASS to provide an overall annual opinion on the effectiveness and adequacy of the governance arrangements, internal controls and risk management processes in place at each partner. The allocated audit days are based on a full establishment of staff within the service and per partner. The planned days for Bridgend Council in 2023/2024 are 1,101.

8.2 Each partner makes a financial contribution to the total running costs of providing RIASS based on the number of days allocated to them multiplied by the daily charge rate. Where the full number of audit days are not delivered to partners the RIASS Board decides whether to make a refund to each partner or a contribution to RIASS reserves.

8.3 The number of days and the financial contribution was agreed within the original Partnership Agreement for 2019/20. It was agreed that the number of days allocated to each partner would remain static for at least the first three years of operation to ensure the successful delivery of an effective, economic and efficient internal audit service to each partner, which would support achieving the shared service's objectives. The audit days allocated to each partner has primarily remained static for the five years of the shared service's existence. Any adjustments to the audit days allocated impacts on the financial contribution made by each partner but still needs to cover the overall cost of providing the RIASS.

8.4 Bridgend Council's budget for the RIASS in 2023/2024 is £287,130. The proposed contribution for 2024/2025 is £317,760. However, this does not take into account the agreed saving as part of the Medium Term Financial Strategy 2024-25 to 2027-28 of £27,000, agreed by Council on 28<sup>th</sup> February 2024, which will likely impact upon the number of planned audit days for Bridgend in 2024/2025. How this will be realised will be subject to discussion by the Section 151 officer and the Head of the Regional Internal Audit Shared Service.

8.5 Moving forward there should be greater efficiencies for all partners through economies of scale with further development of specialist auditors working across all partners.

## **9. Recommendations**

9.1 It is recommended that the Committee considers :

- The proposal that the existing Regional Internal Audit Shared Service (RIASS) Partnership Agreement be renewed, with the Vale of Glamorgan Council continuing as host authority, to reinforce business resilience.
- That three of the original partners continue with the arrangement and sign a new Partnership Agreement - the partners being Vale of Glamorgan, Bridgend and Merthyr Tydfil Councils.
- The proposal that the Partnership Agreement run continually with a formal partner review built in every five years.

9.2 The Committee is asked to note that any views will be included when the proposal is recommended to Cabinet for approval.

**Background documents:** None

# Agenda Item 7

<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN 2023-24</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER – FINANCE, HOUSING &amp; CHANGE</b>
<b>Responsible Officer:</b>	<b>ANDREW WATHAN HEAD OF REGIONAL INTERNAL AUDIT SERVICE</b>
<b>Policy Framework and Procedure Rules:</b>	<b>The proposals in this report are in accordance with the policy framework and budget.</b>
<b>Executive Summary:</b>	<ul style="list-style-type: none"><li>• The progress made against the approved internal audit risk-based plan 2023-24 shows that 33 of 47 planned audit reviews have been completed which equates to a completion rate of 70%.</li><li>• In addition 11 audits are nearing completion and if concluded over the next few weeks they will be included in the completion figure for 2023-24.</li><li>• The Regional Internal Audit Service has set a target of 80% completion by the end of financial year.</li><li>• Based on the assessment of the strengths and weaknesses of the areas examined through testing of the effectiveness of the internal control environment, audit opinions have been given to 31 audits. 27 audits have been given Substantial or Reasonable assurance and 4 audits have been given Limited assurance.</li><li>• Included within this year's plan are 12 audits that were not undertaken or completed in 2022-23. 9 of the 12 audits are now completed and the remaining 3 are in progress.</li><li>• A total of 162 recommendations have been made to date to improve the control environment. The progress being made in implementing these is regularly monitored by Internal Audit and reported to this Committee.</li></ul>

## 1. Purpose of Report

- 1.1 To provide members of the Committee with a position statement on progress being made against the audit work within the approved Internal Audit Risk Based Plan 2023-24.

## 2. Background

- 2.1 In accordance with the Public Sector Internal Audit Standards, the Head of Audit is responsible for developing a risk-based annual audit plan which considers the Council's risk management framework. Within the Standards there is also a requirement for the Head of Audit to review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programmes, systems, controls and resources. The Head of Audit must also ensure that Internal Audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.
- 2.2 The Internal Audit Plan for 2023-24 was submitted to the Governance and Audit Committee for consideration and approval on 1<sup>st</sup> June 2023. The Plan outlined the assignments to be carried out which will provide sufficient coverage to provide an overall opinion at the end of 2023-24.
- 2.3 The plan is flexible to allow for changing circumstances and events that may occur, such as requests to respond to new issues that may emerge.

## 3. Current situation / proposal

- 3.1 Progress made against the approved plan for 2023-24 is attached at **Appendix A**. This details the status of each planned review, the audit opinion and the number of any high, medium, or low priority recommendations made to improve the control environment. It should be noted that some reviews listed have no audit opinion, for example advice and guidance and Governance and Audit Committee / Corporate Management Board (CMB) reporting, Fraud, Error or Irregularity. This is because the audit work carried out in respect of these items is planned but the nature of the work does not lead to testing and the formation of an audit opinion, although in some instances recommendations are made.
- 3.2 The Regional Internal Audit Service (RIAS) has set quarterly targets to monitor the delivery of the approved audit plan. This will assist in ensuring sufficient audit coverage has been given to the Council in order to provide an overall opinion at the end of 2023-24. The targets that the RIAS are working towards at the end of each quarter are as follows:
- Qtr 1 = 10%
  - Qtr 2 = 30%
  - Qtr 3 = 50%
  - Qtr 4 = 80%
- 3.3 A summary of the progress made to date, and therefore a provisional final position, is shown in Table 1 below. To date 70% of the audit plan has been completed, however, 12 audits are still in progress. If any of these audits are concluded over the next few weeks, and an audit opinion provided, they will also be included in the overall annual opinion for 2023-24. Details of individual audit assignments are shown in **Appendix A**.

**Table 1 – Summary of the Progress Against the Audit Plan 2023-24**

Status of Audits Assignments	Number	% of plan completed
Final report issued	32	68%
Draft report issued	1	2%
Audits in progress – possible opinion	11	
Audits in progress – possible carried forward	1	
Audits deferred to 2024/25	2	
<b>Total</b>	<b>47</b>	<b>70%</b>

3.4 An audit opinion is applied to an audit based on the assessment of the strengths and weaknesses of the areas examined during the audit through testing of the effectiveness of the internal control environment. Table 2 shows that 31 of the 33 completed audits have been given audit opinions (2 reports did not require an opinion). Details of individual audit assignments are shown in **Appendix A**.

**Table 2 – Audit Opinions Applied to Audits 2023-24**

Audit Opinion	Number
Substantial Assurance	7
Reasonable Assurance	20
Limited Assurance	4
No Assurance	0
<b>Total</b>	<b>31</b>

3.5 For reference, the audit assurance/opinion categories are:

AUDIT ASSURANCE CATEGORY CODE	
<b>Substantial</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No Assurance</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

3.6 Table 2 identifies that four audits have been given a Limited Assurance opinion; details have been provided previously in respect of three of these, the identified risks of the one audit completed since the last report is detailed below.

### St Mary's Catholic School

The following key issues were identified during the audit which need to be addressed:

- Expenditure from the school budget, where applicable, has not adhered to the advertising and tendering requirements set out in the Financial Scheme for Schools.
- There was no evidence of prior authorisation being obtained, in accordance with Governing Body approved delegated spending limits, for procurements exceeding the Headteacher's delegated limit of £5,000.
- A finance agreement was not procured or authorised in accordance with the Financial Scheme for Schools
- No records are maintained to support cash withdrawals from the Private Fund account.
- The statutory Admissions Committee does not have an agreed Terms of Reference.
- 3 staff members had gaps between their cyclical 3-yearly DBS rechecks.
- 34% (11/32) staff members have not completed the mandatory data protection training module.
- No VAT has been reclaimed for any purchasing card transaction between April 2022 and October 2023.

3.7 The audit plan 2023-24 at **Appendix A** includes audits that were not started during 2022-23 or were incomplete at year end. There are 12 of these which are detailed at **Appendix B**. Table 3 below provides a summary of the current status of these - 9 of the 12 audits have been completed and the remaining 3 are in progress. If these 3 are completed over the next few weeks they will also be included in the annual opinion 2023-24.

**Table 3 – Status of Audits Carried Forward into the Audit Plan 2023-24**

Status of Audits Assignments	Number	% Complete
Final report issued	9	75%
Draft report issued	0	
Audits in progress – possible opinion	3	
Audits in progress – possible carried forward	0	
Audits deferred to 2024/25	0	
<b>Total</b>	<b>12</b>	<b>75%</b>

3.8 **Appendix A** shows a total of 162 recommendations have been made to date to improve the control environment: 16 high priority, 71 medium priority and 75 low priority. The implementation of the high and medium priority recommendations are regularly monitored by the Auditors to ensure that the identified and agreed improvements are being made. More detailed information is included in a separate report to this Committee.

#### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report, therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

#### **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

5.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report

#### **6. Climate Change Implications**

6.1 There are no climate change implications arising from this report.

#### **7. Safeguarding and Corporate Parent Implications**

7.1 There are no safeguarding or corporate parent implications arising from this report.

#### **8. Financial Implications**

8.1 There are no direct financial implications arising from this report however effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

#### **9. Recommendation**

9.1 It is recommended that members of the Committee note the content of the report and the progress made against the 2023-24 Internal Audit Risk Based Plan.

### **Background documents**

None

Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations			
				Substantial	Reasonable	Limited	High	Medium	Low	
Page 67	Cross Cutting	Follow up - Limited Assurance Reports	To ensure that improvements have been made to the control environment since the previous limited assurance review.							
	Cross Cutting	Good Governance	To provide assurance that key Corporate Governance processes are in place within the Council and that these are operating effectively to enable the Council to be provided with sufficient information to enable them to discharge their responsibilities. Assist in the AGS	possible opinion						
	Cross Cutting	Safeguarding	To review a sample of contracts to ensure that safeguarding has been adequately considered and included where appropriate eg) contracts within schools, cleaners in certain settings, agency staff etc	final issued		v		0	2	0
	Cross Cutting	Grant Certification Work	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with.							
			Bus Services Support Grant 2022-23	final issued	v			0	0	0
			Regional Consortia School Improvement Grant 2022-23	final issued	v			0	0	0
	Cross Cutting	Risk Management	A review of a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately.	possible opinion						
	Cross Cutting	Welsh Language Standards	Select a sample of web based communications and verify compliance to the Welsh Language standards	final issued		v		0	4	1
	Cross Cutting	Consultants	To review the use of consultants across the Council including procurement, payments and ongoing arrangements including authority to extend contracts	in progress						
	Cross Cutting	Energy Efficiency Monitoring & Reporting	To undertake a review of how the Council aims to reduce its consumption of energy and provide assurance on the arrangements in place. This review will also examine the use of energy usage data across the Council and how this information impacts and informs strategic decisions	possible opinion						
	Cross Cutting	Security & Access to Council Buildings	To undertake a review of the Council's arrangements for the security and access to Council buildings and provide assurance that robust controls are in place	final issued			v	1	5	1
	Cross Cutting	Project Management	To undertake a review of the governance and decision making around Major Projects. Particular emphasis will be placed on compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts.	possible opinion						
	Chief Executives	Procurement	Review current processes and practices to ensure that they are reasonable, effective and efficient in the current economic landscape and compliant to the Council's contract procedure rules and any grant conditions where relevant.	possible opinion						
	Chief Executives	Financial Systems	A rolling programme of audits is adopted, work programme for each year may differ. This approach enables us to deliver a more cost-effective service, whilst providing sufficient assurance as to the adequacy of the Council's material system control environment.							
			Housing Benefits	final issued		v		0	1	2
			Council Tax	possible opinion						
			Treasury Management	final issued	v			0	0	0
			Banking Arrangements	final issued	v			0	0	2
			Payment Card Industry Data Security Standard Compliance	deferred until 2024/25						
	Chief Executives	Capital Accounting & Asset Register	To undertake a review of the Capital Accounting & Asset Register and provide assurance to Management of the controls in place	final issued	v			0	0	0
	Chief Executives	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified	possible opinion						
	Chief Executives	ICT Audit	In consultation with ICT, systems reviews will be undertaken across Directorates to ensure robust controls are evident and operating effectively in order to minimise the threat of cyber crime							
			File Systems & Folder Access	final issued		v		1	1	0
		Disposal of Electronic Media & Devices	final issued		v		0	2	2	
		Mobile Devices	possible opinion							
Chief Executives	School Cyber Security	To provide assurance that suitable practices and policies are in place within the Local Authority's Schools in order to help maintain a resilient cyber security environment.	no opinion							
Chief Executives	Temporary Housing Solutions	Examine compliance with this statutory duty, review process for availability, processing and prioritising cases to provide assistance that systems are efficient and effective.	final issued		v		1	1	0	

Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
Communities	Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement	final issued						
Communities	Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement 2022/23	final issued		√		0	1	1
Communities	Porthcawl Regeneration	To ensure the governance, structure and scope of the Project Board are in place and operating effectively to successfully deliver this programme.	final issued	√			0	1	1
Communities	Recycling & Waste Management	To provide assurance that any external funding is being spent in compliance to the specific criteria as well as in compliance with the Council's Financial & Contract Procedure Rules and PCop and any agreed business plans.	possible opinion						
Communities	Rights of Way	To provide assurance on the control environment in respect of processes, charges and dispute resolution	final issued		√		0	3	5
Communities	Parking Enforcement	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Parking Enforcement including testing of workflows, procedures and performance management.	final issued		√		1	1	2
Education & Family Support	Schools	To undertake a number of school based reviews as well as cross cutting thematic reviews in accordance with the Internal Audit risk based assessment.							
		Abercerdin Follow Up	final issued		√		0	7	4
		School Vehicles	final issued			√	2	1	3
		St Mary & St Patrick's Primary	final issued		√		1	10	2
		Ffaldau Primary School	final issued		√		1	5	9
		St Mary's Catholic School	final issued			√	4	8	8
		Porthcawl Comprehensive School	final issued		√		0	4	14
		Archbishop McGrath School	draft issued		√				
	Ysgol Bryn Castell	possible opinion							
Education & Family Support	School CRSA	To undertake the annual controlled risk self – assessment for schools to enable Head Teachers and Governors to review their internal controls and to ensure that they comply with the requirements of current legislation and the Financial Procedure Rules.	final issued		√		0	0	0
Education & Family Support	School Admissions	To ensure all processes and procedures are in place and operating effectively	final issued		√		1	1	1
Education & Family Support	Exclusions	To provide assurance that schools are adhering to the Welsh Governance guidance in respect of fixed term and permanent exclusions	possible opinion						
Education & Family Support	Additional Learning Needs (ALN)	To provide assurance that robust arrangements are in place to monitor and evaluate additional learning needs services, with specific reference to the implementation of the reduced timetable policy	final issued		√		1	1	2
Education & Family Support	Learner Travel	To provide assurance that procurement and contract monitoring is in adherence to Council policies and procedures to ensure the delivery of the agreed service within the agreed contract price.	final issued		√		0	1	1
Social Services & Wellbeing	Adult Placements/ Shared Lives	To provide assurance to both Authorities ( Vale and BCBC) and the Adult Placement (Shared Lives) Service Board that systems and processes have operated effectively in respect of governance, admionistration process and financial payments	final issued			√	2	7	7
Social Services & Wellbeing	Halo Leisure	Review the contract management and performance measures in place. Verify the data and calculations used and examine the scrutiny and challenge that takes place in respect of the Halo contract	final issued	√			0	1	0
Social Services & Wellbeing	Carers Assessments	to review the processes in place in respect of adult and young carers assessments	final issued		√		0	1	3
Social Services & Wellbeing	Complaints Resolution	To provide assurance that the policy and procedures are being adhered to, performance is monitored and reported data is accurate	final issued		√		0	1	4
Social Services & Wellbeing	Quality Assurance	To provide assurance that the quality assurance process is embedded and effective throughout the Directorate	deferred until 2024/25						
Internal Audit	Governance & Audit Committee /Members and CMB Reporting	This allocation covers Member reporting procedures, mainly to the Governance & Audit Committee. Regular reporting to, and meeting with, the Section 151 Officer, Corporate Management Board and the RIAS Board.							
Internal Audit	Meetings, Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority.							

Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
Internal Audit	Data Analytics	Data Analytics is proving to be a useful internal audit tool as councils become more reliant on electronic data, as data analytics enables a vast amount of data to be analysed when selecting testing samples							
Internal Audit	External Audit Liaison	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.							
Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.							
Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2022/23 and start preparation for 2023/24 report.							
Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2023/24 and commence preparation for 2024/25 plan							
Internal Audit	Quality Assurance & Improvement Programme	To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).							
Internal Audit	Closure of Reports from 2022/23	To finalise all draft reports outstanding at the end of 2022/23.							
Internal Audit	Emerging Risks / unplanned	To enable Audit Services to respond to provide assurance activity as required.							
		Failure to Declare a Business Interest	final issued					1	
Cross - Cutting	Fraud / Error / Irregularity	National Fraud Initiative - Collection of data and analysis of matches for the NFI exercise, acting as first point of contact and providing advice and guidance to key contact officers.							
Cross - Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.							
Cross - Cutting	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.							
RIAS		non professional training, management & supervision etc							
		<b>OVERALL TOTALS</b>							
				7	20	4	16	71	75

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**PROGRESS OF AUDITS CARRIED FORWARD INTO 2023-24 PLAN**

Directorate	Area	Audit Scope / Risk	Status
Cross Cutting	Good Governance	To provide assurance that key Corporate Governance processes are in place within the Council and that these are operating effectively to enable the Council to be provided with sufficient information to enable them to discharge their responsibilities. Assist in the AGS	possible opinion
Cross Cutting	Safeguarding	To review a sample of contracts to ensure that safeguarding has been adequately considered and included where appropriate eg) contracts within schools, cleaners in certain settings, agency staff etc	final issued
Chief Executives	Procurement	Review current processes and practices to ensure that they are reasonable, effective and efficient in the current economic landscape and compliant to the Council's contract procedure rules and any grant conditions where relevant.	possible opinion
Chief Executives	Financial Systems	A rolling programme of audits is adopted, work programme for each year may differ. This approach enables us to deliver a more cost-effective service, whilst providing sufficient assurance as to the adequacy of the Council's material system control environment.	
Chief Executives	Project Management	<b>Housing Benefits</b> To undertake a review of the governance and decision making around Major Projects. Particular emphasis will be placed on compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts.	final issued possible opinion
Chief Executives	Temporary Housing Solutions	Examine compliance with this statutory duty, review process for availability, processing and prioritising cases to provide assistance that systems are efficient and effective.	final issued
Communities	Porthcawl Regeneration	To ensure the governance, structure and scope of the Project Board are in place and operating effectively to successfully deliver this programme.	final issued
Education & Family Support	Schools	To undertake a number of school based reviews as well as cross cutting thematic reviews in accordance with the Internal Audit risk based assessment.	
Education & Family Support	School Admissions	School Vehicles To ensure all processes and procedures are in place and operating effectively	final issued
Social Services & Wellbeing	Adult Placements/ Shared Lives	To provide assurance to both Authorities ( Vale and BCBC) and the Adult Placement (Shared Lives) Service Board that systems and processes have operated effectively in respect of governance, admionistration process and financial payments	final issued
Social Services & Wellbeing	Halo Leisure	Review the contract management and performance measures in place. Verify the data and calculations used and examine the scrutiny and challenge that takes place in respect of the Halo contract	final issued
Social Services & Wellbeing	Carers Assessments	to review the processes in place in respect of adult and young carers assessments	final issued
		<b>OVERALL TOTALS</b>	

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<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>INTERNAL AUDIT RECOMMENDATION MONITORING</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER – FINANCE, HOUSING &amp; CHANGE</b>
<b>Responsible Officer:</b>	<b>ANDREW WATHAN HEAD OF REGIONAL INTERNAL AUDIT SERVICE</b>
<b>Policy Framework and Procedure Rules:</b>	<b>The proposals in this report are in accordance with the policy framework and budget.</b>
<b>Executive Summary:</b>	<ul style="list-style-type: none"> <li>• A position statement in respect of internal audit high and medium priority recommendations made, implemented and outstanding as at 28<sup>th</sup> March 2024 is detailed in <b>Appendix A</b>.</li> <li>• A total of 87 high and medium priority recommendations have been made following the conclusion of audits from the 2023-24 annual plan. All have been agreed and, to date, 48 have been implemented, 2 are overdue and 37 have a future implementation date.</li> <li>• In respect of audits completed prior to this current financial year, there are 2 recommendations overdue, that is the agreed implementation date has passed, and 7 with a future implementation date.,</li> <li>• Details of the 4 overdue recommendations and 7 recommendations made in previous years that have a future implementation date are in the attached <b>Appendices B &amp; C</b>. Until these are implemented the identified risks remain.</li> <li>• The monitoring of recommendations is undertaken regularly by Auditors and any undue delays or issues are highlighted to Senior Management via the Council’s Corporate Management Board and ultimately this Committee.</li> </ul>

## 1. Purpose of Report

- 1.1 To provide members of the Committee with a position statement on internal audit recommendations that have been made to identify those that have been implemented and those that are outstanding as at 28<sup>th</sup> March 2024.

## 2. Background

- 2.1 In accordance with the Public Sector Internal Audit Standards, the internal audit activity must assess and make appropriate recommendations to improve the Council's governance, risk management and internal control. The Regional Internal Audit Service (RIAS) Strategy states that the implementation of agreed recommendations will be monitored.
- 2.2 Recommendations are made at the conclusion of an audit review if it is felt that improvements should be made to mitigate risk and strengthen controls. Recommendations are included, if appropriate, in the final audit report and recipients are asked to provide responses to indicate whether they agree with the recommendations and how and when they plan to implement them. To assist managers in focussing their attention, each recommendation is classified as being either high, medium or low priority.
- 2.3 Table 1 shows the recommendation categorisation as follows:

Table 1 – Recommendation Categorisation	
Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
<b>High Priority</b>	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
<b>Medium Priority</b>	Action that is considered necessary to avoid exposure to significant risks.
<b>Low Priority</b>	Action that is considered desirable and should result in enhanced control.

- 2.4 To ensure maximum coverage of the annual plan based on the capacity available within the team, the RIAS monitors the implementation of the high and medium priority recommendations, but the low priority recommendations are left to management to successfully implement.
- 2.5 Once the target date for implementation has been reached the relevant Officers will be contacted and asked to provide feedback on the status of each agreed high and medium priority recommendation. The implementation of these recommendations is monitored using MK Insight internal audit software to ensure that improvements are being made.
- 2.6 Any audits concluded with a no assurance or limited assurance opinion will also be subject to a follow up audit.

## 3. Current situation / proposal

- 3.1 **Appendix A** provides a summary of the status of the high and medium priority internal audit recommendations made as at 28<sup>th</sup> March 2024 .
- 3.2 The status of the recommendations that have been made following the completion of audits from the 2023-24 audit plan is summarised in Table 2 below:

**Table 2 – Recommendation Status – Completed Audits 2023-24**

	No. Made			Not Agreed	Implemented		Outstanding		Future Target Date
	High	Med.	Total		High	Med.	High	Med.	
2023-24	16	71	87	0	7	41	2	0	37

- 3.3 **Appendix A** also includes the recommendations made in relation to audits completed in the audit plans of 2021-22 and 2022-23 which are yet to be implemented. This information is summarised in Table 3.

**Table 3 – Outstanding Recommendations – Audits Completed Pre-2023-24**

	No. Made			Not Agreed	Implemented		Outstanding		Future Target Date
	High	Med.	Total		High	Med.	High	Med.	
2021-22	0	7	7	0	0	2	0	0	5
2022-23	0	15	15	0	0	11	0	2	2

- 3.4 **Appendix B** provides the detail of the 4 outstanding recommendations and the position in respect of their implementation.
- 3.5 It is noted that 7 recommendations made during 2021-22 and 2022-23 still have future implementation dates. These are detailed in **Appendix C**. The situation is monitored and any undue delays with the implementation of these will be reported accordingly.
- 3.6 The monitoring of recommendations is undertaken regularly by Auditors and any delays or issues are highlighted to the Council’s Corporate Management Board and ultimately this Committee.

#### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

- 4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report, therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

**5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

5.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

**6. Climate Change Implications**

6.1 There are no climate change implications arising from this report.

**7. Safeguarding and Corporate Parent Implications**

7.1 There are no safeguarding or corporate parent implications arising from this report.

**8. Financial Implications**

8.1 There are no direct financial implications arising from this report however effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

**9. Recommendation**

9.1 That members of the Governance and Audit Committee note the content of the report and consider the information provided in respect of the status of the high and medium priority recommendations made by the Regional Internal Audit Service.

**Background documents**

None

Internal Audit Recommendation Monitoring Report - 28th March 2024

Audit Name	Directorate	Audit Opinion	Final Report Date	Number Made			Not Agreed	Implemented			Outstanding			Future Target Date
				High	Medium	Total		High	Medium	Total	High	Medium	Total	Total
<b>2021-22</b>														
Cyber Security	Chief Executives	REASONABLE	02/09/2022	0	7	7	0	0	2	2	0	0	0	5
<b>Total</b>				<b>0</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>2022-23</b>														
Tynyrheol Primary School	Education & Family Support	REASONABLE	16/01/2023	0	5	5	0	0	4	4	0	1	0	0
Home To Work Mileage in Council Vehicles	Communities	REASONABLE	27/01/2023	0	4	4	0	0	2	2	0	0	0	2
Vehicles Fuel Management	Communities	REASONABLE	17/05/2023	0	6	6	0	0	5	5	0	1	0	0
<b>Total</b>				<b>0</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>
<b>2023-24</b>														
Housing Benefit	Chief Executives	REASONABLE	04/07/2023	0	1	1	0	0	1	1	0	0	0	0
Temporary Housing Solutions	Chief Executives	REASONABLE	24/08/2023	1	1	2	0	1	1	2	0	0	0	0
File Systems & Folder Access	Chief Executives	REASONABLE	06/09/2023	1	1	2	0	1	1	2	0	0	0	0
Abercerdin Primary School Follow-up	Cross Cutting	REASONABLE	08/09/2023	0	7	7	0	0	6	6	0	0	0	1
School Vehicles	Education & Family Support	LIMITED	15/09/2023	2	1	3	0	2	1	3	0	0	0	0
Rights of Way	Communities	REASONABLE	18/09/2023	0	3	3	0	0	1	1	0	0	0	2
Porthcawl Harbour Annual Return	Cross Cutting	REASONABLE	27/09/2023	0	1	1	0	0	1	1	0	0	0	0
St Mary's & St Patrick's RC Primary School	Education & Family Support	REASONABLE	27/09/2023	1	10	11	0	0	9	9	0	0	0	2
Carers Assessments	Social Services & Wellbeing	REASONABLE	05/10/2023	0	1	1	0	0	1	1	0	0	0	0
School Admissions	Education & Family Support	REASONABLE	16/10/2023	1	1	2	0	1	1	2	0	0	0	0
Adult Placement (Shared Lives) Service	Social Services & Wellbeing	LIMITED	06/11/2023	2	7	9	0	1	5	6	0	0	0	3
Halo Leisure Centres	Social Services & Wellbeing	SUBSTANTIAL	07/11/2023	0	1	1	0	0	0	0	0	0	0	1
Additional Learning Needs (ALN)	Education & Family Support	REASONABLE	01/12/2023	1	1	2	0	1	1	2	0	0	0	0
Corporate Safeguarding - Contracts	Cross Cutting	REASONABLE	01/12/2023	0	2	2	0	0	1	1	0	0	0	1
Security & Access to Council Buildings	Cross Cutting	LIMITED	15/12/2023	1	5	6	0	0	0	0	1	0	1	5
Disposal of Electronic Media & Devices	Chief Executives	REASONABLE	03/01/2024	0	2	2	0	0	2	2	0	0	0	0
Parking Enforcement	Communities	REASONABLE	10/01/2024	1	1	2	0	0	0	0	1	0	1	1
Porthcawl Regeneration Programme - Governance	Communities	SUBSTANTIAL	11/01/2024	0	1	1	0	0	1	1	0	0	0	0
Porthcawl Comprehensive School	Education & Family Support	REASONABLE	12/01/2024	0	4	4	0	0	4	4	0	0	0	0
Complaints Resolution (Social Services)	Social Services & Wellbeing	REASONABLE	12/02/2024	0	1	1	0	0	0	0	0	0	0	1
Ffaldau Primary School	Education & Family Support	REASONABLE	21/02/2024	1	5	6	0	0	0	0	0	0	0	6
Failure to Declare a Business Interest	Cross Cutting	n/a	21/02/2024	0	1	1	0	0	1	1	0	0	0	0
Welsh Language Standards	Cross Cutting	REASONABLE	23/02/2024	0	4	4	0	0	2	2	0	0	0	2
St Marys Catholic Primary School	Education & Family Support	LIMITED	04/03/2024	4	8	12	0	0	0	0	0	0	0	12
Learner Travel	Education & Family Support	REASONABLE	11/03/2024	0	1	1	0	0	1	1	0	0	0	0
<b>Total</b>				<b>16</b>	<b>71</b>	<b>87</b>	<b>0</b>	<b>7</b>	<b>41</b>	<b>48</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>37</b>

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**Bridgend County Borough Council –Recommendation Monitoring**

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**Outstanding Recommendations - Made in 2022/23**

<b>Audit</b>	<b>Final Report Date</b>	<b>Recommendation</b>	<b>Category</b>	<b>Agreed Action</b>	<b>Agreed Date</b>	<b>Current Position</b>	<b>Responsible Officer</b>
Tynyrheol Primary School	16/01/23	The Private Fund is independently audited and all findings reported to the Governing Body	Medium	The Interim Executive Headteacher to present audited accounts to the Summer Term FGB meeting on Monday June 12th for the financial year 22/23.	12/06/23 <u>Revised</u> 29/02/24	New Headteacher in post Jan 2024, recommendation in progress, awaiting confirmation of action	Head teacher
Vehicles Fuel Management	17/05/23	A corporate review of fuel cards should be undertaken to determine the following: a procurement arrangement that ensures best value for money; business cases for current/potential fuel cards; central guidance for all fuel card users that includes areas such as individual card user responsibilities, card security, document retention and monitoring of usage.	Medium	Agreed - no comment	30/09/23 <u>Revised</u> 31/12/23	Implementation was delayed but has now commenced	Group Manager – Business Support

## Outstanding Recommendations - Made in 2023/24

Audit	Final Report Date	Recommendation	Category	Agreed Action	Agreed Date	Current Position	Responsible Officer
Security & Access to Council Buildings	15/12/23	A review of the access levels currently allocated is undertaken and staff are only given access to the buildings required for their roles.	High	The Facilities Manager will discuss with the Digital office/HR how this may be implemented.	29/02/24	Awaiting update on progress	Total Facilities Management - Senior Manager
Parking Enforcement	10/01/24	The existing Bridgend County Borough Council parking strategy was produced in 2014 and refreshed in 2017. An updated parking strategy is planned.	High	The existing Bridgend County Borough Council parking strategy was produced in 2014 and refreshed in 2017. An updated parking strategy is planned.	31/01/24	Awaiting update on progress	Parking Services Manager, & Traffic Management & Parking Team Leader

**Bridgend County Borough Council –Recommendation Monitoring**

**Recommendations Made Prior to 2023/24 With Future Target Dates**

Audit	Final Report Date	Recommendation	Category	Agreed Action	Agreed Date	Current Position	Responsible Officer
Cyber Security	2/09/22	The Council considers further structured reporting to CMB (potentially utilising performance indicators and suitable metrics) in order to continually improve upon the need for regular, relevant, high-profile reporting on cyber threats to senior management	Medium	<p><u>Jan 2024 - Chief Information Security Officer (CISO) not appointed so a Revised Action agreed</u></p> <p>As structured reporting to CMB was an action to which the appointment of a CISO was aligned, an alternative approach will now need to be considered.</p>	30/04/24	The Auditor is going to provide some information relating to the National Cyber Security Centre (NCSC) Board Toolkit which will be considered going forward.	Head of Partnership Services
		Cyber security is further highlighted within Council strategy and plans as a reflection of its importance to the ongoing achievement of the Council's objectives.	Medium	<p><u>Jan 2024 - CISO not appointed so a Revised Action agreed</u></p> <p>This will be considered as part of the new Digital Strategy.</p>	31/03/24	Work is ongoing for the Digital Strategy to reach final publication stage, draft should be available halfway through the year and final by the end of 2024/25	Head of Partnership Services
		The Council introduces a record of the cyber risks faced by the Council, along with how they are analysed, assessed, prioritised and managed.	Medium	<p><u>Jan 2024 - CISO not appointed so a Revised Action agreed</u></p> <p>Agreed</p>	31/03/24	The Auditor will provide details from the NCSC which will assist.	Head of Partnership Services
		The Council compiles an Incident Response Plan/Procedure relevant in the event of cyber-attack. This is periodically tested with buy-in from across the organisation and periodically updated.	Medium	<p><u>Jan 2024 - CISO not appointed so a Revised Action agreed</u></p> <p>Agreed</p>	31/03/24	The Auditor will provide details from the NCSC which will assist.	Head of Partnership Services
		The current e-learning is enhanced to include cyber security. Training is to be refreshed from time-to-time so	Medium	<p><u>Jan 2024 - CISO not appointed so a Revised Action agreed</u></p>	30/04/24	Ongoing discussions	Head of Partnership Services

Audit	Final Report Date	Recommendation	Category	Agreed Action	Agreed Date	Current Position	Responsible Officer
		that officers Council-wide can continue to refresh their knowledge and understanding of cyber-attack methods and how to spot them.		Identified training tools, CMB will need to approve the financial spend.			
Home To Work Mileage in Council Vehicles	27/01/23	A corporate policy is developed in relation to the use of Council vehicles	Medium	Agreed that a Corporate Policy is to be developed on the use of corporate vehicles. To complete this task will require support from Human Resources, Fleet Services as well as the representative departments of BCBC. The process will involve research, drafting, sign off, consultation and approval. As such any timescale is speculative but could be deliverable in 7 months	30/09/23 <u>Revised</u> 31/03/24	Delays due to other pressures. Policy to be discussed with Human Resources & Health and Safety	Group Manager Highways and Green Spaces as Lead officer
		Where there is a possible requirement to take a vehicle home, a business case should be presented and authorised at the appropriate level.	Medium	This should be addressed within the policy referenced above	30/09/23 <u>Revised</u> 31/03/24	As above	As above

<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>ICT DEPARTMENT PROCESSES AND PROCEDURES</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER - FINANCE, HOUSING &amp; CHANGE</b>
<b>Responsible Officer:</b>	<b>MARTIN MORGANS HEAD OF PARTNERSHIPS AND HOUSING</b>
<b>Policy Framework and Procedure Rules:</b>	<b>There is no effect upon the Policy Framework and Procedure Rules</b>
<b>Executive Summary:</b>	Outlining how the ICT processes and procedures are maintained to ensure an efficient operating model that minimises disruptions. Highlighting the key aims of protecting the networks, data and services that the Council delivers. This covers all aspects inclusive of cyber security, from the secure design of systems and services through to access management and the handling of incidents.

## 1. Purpose of Report

- 1.1 The purpose of the report is to inform Governance and Audit Committee of how ICT Department's processes and procedures are maintained to ensure an efficient operating model that minimises disruption to the Council. The report highlights the key aims of protecting the networks, data, and services that the Council delivers. This covers all aspects of cyber security, from the secure design of systems and services through to access management and the handling of incidents.

## 2. Background

- 2.1 The Council is very dependent on Information and Communication Technology (ICT) with regard to its day-to-day operations and has an excellent record of ICT reliability. Council dependency on ICT has increased with the introduction of hybrid working, as staff and members access systems remotely and many meetings now take place on a hybrid basis with attendees joining the meeting either in person or remotely.
- 2.2 The current ICT disaster recovery infrastructure is co-located within a neighbouring Local Authority. All Council ICT systems data is directly replicated to this

infrastructure in real time, so an exact copy of the Council's data is always available at this remote site. All data is also backed up to a secure offsite location overnight. The ICT Business Continuity Plan lists the key systems that will be made available in priority order within 8 hours following the invocation of the ICT Business Continuity Plan. Non key systems would be made available within 5 working days.

2.3 Instances of major ICT outages affecting the core network are very low in Bridgend Council with only three having been experienced in recent years as summarised below, none of which involved any cyber related activity:

- 2013 Core network hardware failure, 4 hours downtime.
- 2020 External civil contractor cut fibre cable, 8 hours downtime.
- 2023 Infrastructure hardware failure, 12 hours downtime.

### 3. Current situation

3.1 The Council subscribes to the National Cyber Security Centre (NCSC) "Early Warning" system, which is a free service designed to inform organisations of potential cyber-attacks on their network, as soon as possible. The Early Warning system uses a variety of information feeds from the NCSC, trusted public, commercial and closed sources, which includes several privileged feeds which are not available elsewhere.

3.1.1 "Early Warning" filters millions of events that the NCSC receives every day and, using the Internet Protocol (IP) and domain names provided by an organisation, correlates those which are relevant to that organisation, so that the Council receives relevant daily notifications to the Council's nominated contacts via the Early Warning portal.

The following outlines the high-level types of alerts available via "Early Warning":

- **Incident Notifications** – This is activity that could suggest an active compromise of the Council's system e.g., Malware.
- **Network Abuse Events** – This may be an indicator that the Council's assets such as computer hardware have been associated with malicious or undesirable activity.
- **Vulnerability and Open Port Alerts** – These are indications of vulnerable services running on the Council's network, or potentially undesired applications being exposed to the internet.

3.2 The Council's Firewalls are the perimeter defence which block on average 2500 external attacks every day. The email security gateway blocks on average 450 phishing emails per day. Phishing is currently regarded as the highest risk of a successful cyber-attack, which could lead to a ransomware infection. The Intrusion Prevention System (IPS) is a security feature integrated into the Council's firewalls to provide advanced threat protection capabilities. IPS works alongside traditional firewall functionalities to actively monitor and protect the network from various cyber

threats, including intrusions, malware, and exploits. Steps 1 – 7 below outline how the Firewall IPS typically functions:

1. Detection
2. Signature-Based Detection
3. Anomaly-Based Detection
4. Prevention and Mitigation
5. Integration with Threat Intelligence
6. Tuning and Customization
7. Reporting and Analysis

### 3.3 PSN Code of Connection Certification

3.3.1 The PSN (Public Services Network) is a network operated by several suppliers for the government that provides a trusted, reliable, cost-effective solution to departments, agencies, local authorities, and other bodies that work in the public sector, which need to share information between themselves. The Code of Connection (CoCo) provides a minimum set of security standards that organisations must adhere to when joining the Public Services Network. Certification shows that organisations have successfully achieved PSN compliance by demonstrating that their infrastructure is sufficiently secure and would not present an unacceptable risk to the security of the network. Organisations must submit the following material as part of the certification process on an annual basis:

- As a local authority, the chief executive must sign the CoCo.
- Provision of an up-to-date network diagram.
- The Remediation Action Plan (RAP) from their most recent PSN compliance assessment, if applicable, and evidence that the remedial work was carried out as planned.
- A recent (within the last 12 months) IT Health Check (ITHC) report, plus a new RAP to address any issues found.

3.3.2 The Cyber Security Audit, carried out by the Regional Internal Audit Service recommended the need to review the opportunity for structured reporting to CMB. The PSN application will be formally submitted on annual basis to CMB, which will form the initial point in time position. ICT will explore increasing the frequency utilising available tools and metrics working towards a quarterly position.

### 3.4 Change Process – Information Technology Infrastructure Library (ITIL) Change Management

3.4.1 ICT have implemented a robust Change Management process based on the ITIL, which is a set of detailed practices for IT Service Management (ITSM). The main aim of change management is to ensure that standardised methods and procedures are used for efficient and prompt handling of all changes to minimise the impact of change related problems upon the service quality of the organisation.

To ensure the efficient supply of IT services, it is essential that changes are managed and controlled systematically, thus minimising any undue disruption to services delivered to the customer. This management and control encompass the way changes are initiated, assessed, planned, scheduled, and implemented.

### 3.5 Patch management – Servers, Desktops & Laptops

3.5.1 Effective patch management is paramount for mitigating security risks, ensuring system reliability, and maintaining compliance with regulatory requirements. Through the utilisation of a number of tools, the Council has established an effective patch management framework in-line with the Change Management process outlined in 3.4 above. This facilitates the timely and efficient deployment of updates across the server and client environments. Through the conduct of diligent testing and proactive monitoring, ICT aim to uphold the integrity and security of the Council's IT infrastructure while minimising disruptions to business operations.

3.5.2 The Council is a Windows ecosystem. Therefore, there is tight integration with the Microsoft Patch Deployment Schedule. The stages leading to patch deployments are outlined below:

- Microsoft Patch Tuesday: Updates released by Microsoft on the second Tuesday of each month are promptly evaluated and prepared for deployment.
- Testing Phase: Before widespread deployment, patches undergo testing within a designated test group to assess compatibility and ensure no disruptions occur. This testing phase typically spans one week.
- Widespread Deployment: Following successful testing, patches are rolled out to the entire estate with a two-week deadline for installation. This timeline provides ample opportunity for endpoints to receive and apply the necessary updates.
- Monitoring and Compliance: Post-deployment, patching activities are closely monitored to verify successful installation and compliance with patching policies. Any discrepancies or failures are promptly addressed to maintain a secure and resilient IT infrastructure.

### 3.6 Data Centre

3.6.1 The data centre is a building, or dedicated space within a building, which is used to house computer systems and associated components, such as telecommunications and storage systems for the Council. Due to the age of the current data centre infrastructure, £1,260,000 was included in the Capital Programme for 2023-24 to procure and implement the data centre refresh project. ICT completed a procurement exercise in June 2023. The new data centre infrastructure is due to go live at the end of April 2024. The new infrastructure chosen is inherently more robust and includes fewer single points of failure than our current infrastructure.

3.6.2 Welsh Government has requested that local government organisations look at a 'Cloud First' strategy for ICT provision. "On premise" refers to a set of services delivered from an infrastructure that is installed into a physical datacentre local to

the organisation. The two options that were available to the Council are outlined below; the Council selected the “Private Cloud” option as the preferred choice:

- “Public Cloud” refers to a set of services delivered from infrastructure that is remote to the Council, is implemented on a scaled-up basis, is publicly available, and shared across many customers - yet still secure, accredited, and managed by Council. In this model the funding mechanism is a revenue charge in relation to the actual usage and requires less capital investment.
- “Private cloud” refers to a set of services that are delivered from infrastructure dedicated to the customer only, but from a location remote to the Council, such as a managed data centre. In this model the infrastructure is typically funded through capital replacement plans and the purchased infrastructure is in place for five to seven years and then needs replacing. The primary benefit of this option is the removal of the requirement of the Council to build and maintain a local data centre.

3.6.3 The benefits of partnering and working with a managed data centre provider within the context of a “private cloud” offer advantages in terms of security and resilience which is outlined below:

#### 3.6.4 Power

The data center site provides N+N topology for redundancy which means there is a duplicate component for every component i.e., the data center maintains two of everything. A unique dedicated 400kV substation on-site connects, directly and privately, to the U.K. Super Grid. All power into the site is 100% renewable energy and available at highly competitive rates.

- Most powerful data center site in Europe
- Direct, private 400kV Super Grid connection, supported by regularly tested, highly resilient generators and Uninterrupted Power Supply (UPS) systems
- All systems concurrently maintainable
- 100% renewable energy
- 

#### 3.6.5 Security

Stringent security and safety measures are hallmarks of the site, ensuring the security of digital assets. Sited in a low crime rate area, the data center site is set back from the perimeter, which has military-grade fencing, digital tripwires and multiple CCTV towers with diverse power and connectivity feeds. Ten-ton, anti-ram raid blocks are installed between paved areas and entries for added protection. Traffic management systems are in place at the entrance and the exit, supported by double airlock gates. Layered access is controlled using zoned card swipe and CCTV monitoring throughout and can be supplemented with custom fitments for multi-factor authentication, secure trunking, airlocks, and additional surveillance.

- On-site security operations centre with patrols 24x7x365
- Meets or exceeds the standards required by global enterprises
- Meets the U.K. government/military security specifications

### 3.6.6 Connectivity

Rich in connectivity, the data center has fiber delivered by many Tier 1 service providers and offers low latency between Wales and London of less than 1.5 milliseconds. The site offers Cloud Gateway, which facilitates direct access into leading public cloud providers such as Microsoft ExpressRoute. In addition, the site is a new hosting facility for LINX Wales, which provides peering services and public policy representation to network operators. In summary, the data centre offers:

- Carrier-neutral site
- 10GE, nx10GE, 40GE and 100GE point-to-point connectivity
- Low latency: Less than 1.5 milliseconds, Wales to London providing instantaneous data exchange
- Pre-installed links to virtual meet-me-rooms in London
- Direct access into leading public cloud providers
- Independent fiber route available
- 12+ international carriers

### 3.7 Chief Information Security Officer (CISO)

3.7.1 The Cyber Security Audit, carried out by the Regional Internal Audit Service recommended, that the Council introduces a Chief Information Security Officer (CISO), or equivalent, reporting directly to Corporate Management Board. The competitiveness of the market for a candidate with this skill set, is not achievable within the pay scales of the Council. Therefore, in the absence of a CISO the risks are being mitigated by distributing the functions across key members of staff within ICT, including the Group Manager ICT, Data and Network Services Manager, and Network Analyst.

### 3.8 Enhanced E-Learning

3.8.1 The Cyber Security Audit, carried out by the Regional Internal Audit Service recommended that current e-learning needed to be enhanced to include cyber security. Training is to be refreshed from time-to-time so that officers Council wide can continue to maintain their knowledge and understanding of cyber-attack methods and how to spot them. ICT are currently carrying out an exercise to assess the market and enable a decision with regards procurement.

## 4. **Equality implications (including Socio-economic Duty and Welsh Language)**

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. This is an information report, therefore it is not necessary to carry out an Equality Impact assessment in the production of this report. It is considered that there will be no significant or unacceptable equality impacts because of this report.

## **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

- 5.1 A prosperous Wales - Improving ICT infrastructure and enablement to support Councils drive for a prosperous Wales.

A resilient Wales – Supporting the changes to working practices providing flexibility to Council officers.

A healthier Wales – Timely access to information to ensure support can be provided promptly preventing further deterioration, supported by real time information.

A more equal Wales – Flexible services, responsive to the needs of the most vulnerable.

A globally responsive Wales – Digital services reduces the need for journeys and resources such as fuel and paper, reducing Co2 emissions and use of resources.

## **6. Climate Change Implications**

- 6.1 The consolidation of compute, storage, and networking has reduced the physical data centre space requirement. It has also lowered energy consumption, helping the Council with reducing power needs and tackling climate change.

## **7. Safeguarding and Corporate Parent Implications**

- 7.1 There are no safeguarding and corporate parent implications arising from this report.

## **8. Financial Implications**

- 8.1 £1,260,000 was included in the Capital Programme for 2023-24 to procure and implement the data centre refresh project, which is anticipated to be fully spent.

## **9. Recommendation(s)**

- 9.1 Committee to note the report.

## **Background documents**

None

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<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>SELF-ASSESSMENT APPROACH FOR 2023/24</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER – LEGAL AND REGULATORY SERVICES, HR AND CORPORATE POLICY</b>
<b>Responsible Officer:</b>	<b>ALEX RAWLIN POLICY AND PUBLIC AFFAIRS MANAGER</b>
<b>Policy Framework and Procedure Rules:</b>	<b>The Performance Framework (of which self-assessment is part) forms part of the Policy Framework.</b>
<b>Executive Summary:</b>	<b>This report outlines an approach to the development of the Council’s self-assessment 2023/24.</b>

## 1. Purpose of Report

1.1 The purpose of this report is to reflect on self-assessment 2022/23 and present Governance and Audit Committee (GAC) with the proposed approach to the development of the self-assessment for 2023/24.

## 2. Background

2.1 The Local Government and Elections (Wales) Act 2021 which received royal assent in January 2021 set out a new local government improvement regime. One of the requirements of the Act is for the council to make and publish a self-assessment report once each financial year. The self-assessment report has to set out conclusions on whether the council met the ‘performance requirements’ during that financial year, and actions needed to improve. The ‘performance requirements’, focus on -

- Is the council exercising its functions effectively;
- Is the council using resources economically, efficiently and effectively;
- Is the council’s governance strong.

2.2 The Council published its first self-assessment in October 2022 based on performance in 2021/22. The process was new, but the self-assessment was based on existing data, reports and meeting fora where possible. Feedback on the report was generally positive in terms of the honesty and transparency of ratings, length of the report and simplicity of the language. Some members felt that annual performance data should have been published alongside the self-assessment.

2.3 The Council published its second self-assessment in December 2023 based on performance in 2022/23. Reflecting on the first self-assessment, some changes were made, including –

- Using information from the newly developed regulatory tracker,
- Publishing performance information alongside the self-assessment,
- Adding case studies to the document,
- Completing a formal consultation.

2.4 Many parts of the self-assessment process have been embedded into the council's regular performance management process, for example the regulatory tracker, inclusion of consultation, engagement and involvement exercises in the quarterly dashboard, and reporting performance against wellbeing objectives rather than directorates.

2.5 This is the first-time the self-assessment will review performance against the Council's new Corporate Plan 2023-28 and, as such, a new process for the performance element of self-assessment will be required.

### 3. Current situation / proposal

3.1 It is proposed that the performance section of the self-assessment report is updated to reflect the new Corporate Plan 2023-28. A draft outline is included at **Appendix 1** to demonstrate the proposed look and feel of this updated section of the report which would include –

- A performance overview summarising performance against the whole corporate plan, using two graphs showing -
  - How are we doing on our commitments / projects?
  - How are we doing on our performance indicators (PIs)?
- A performance section for each wellbeing objective (WBO) to include -
  - A single graph that shows - How are we doing on our commitments / projects and our performance indicators?
  - A summary of the aims with a Red, Amber, Yellow, Green (RAYG) rating for each and a short narrative section
  - Regulators Assurances
  - Consultation and Engagement Activities
  - What will we do to improve?
  - Case Studies

3.2 The performance team has developed a methodology for developing a RAYG rating for each of the 44 aims in the Corporate Plan. This approach would result in a more objective RAYG rating, based on performance on the commitments and PIs. This would provide useful information to the public about how we are doing at a strategic level (but beyond the Wellbeing Objective level). The proposed methodology is included at **Appendix 2**.

3.3 The proposed approach gives a score to each commitment and performance indicator based on their RAYG rating. The individual scores are then combined to give an overall score for the aim (as a proportion of the maximum), using the approach provided in the performance framework. The

performance team has tested this approach based on quarter 3 data, and the findings are also attached in Appendix 2 and summarised (for WBO1 as an example), below -

1.1	Providing high-quality children's and adults social services and early help services to people who need them	Yellow
1.2	Supporting people in poverty to get the support they need / help they are entitled to	Green
1.3	Supporting people facing homelessness to find a place to live	Red
1.4	Supporting children with additional learning needs to get the best from their education	Green
1.5	Safeguarding and protecting people who are at risk of harm	Amber
1.6	Help people to live safely at home through changes to their homes	Red
1.7	Support partners to keep communities safe	Yellow

- 3.4 As in previous years, the Wellbeing Objectives will also each be given a RAYG judgement. This year however, the judgement will be more objective, using the same process as for aims.
- 3.5 It is proposed that the assessment of progress against the second performance requirement (use of resources) follows the same process as last year. Firstly, it is proposed that the 7 use of resources templates are reviewed and updated by the lead officers. All of the 7 areas have been included in the work of Audit Wales in the past two years, and in many cases reviewed, discussed and followed-up by the Governance and Audit Committee or Corporate Overview and Scrutiny Committee, so there is significant additional evidence to draw on. These 7 will then be collated by the performance team for scrutiny and challenge.
- 3.6 The third performance requirement, on governance, is largely covered by the annual governance statement (AGS) which is scrutinised by the Governance and Audit Committee. We propose that this document will be summarised by the performance team as in previous years.
- 3.7 The draft findings from each of the three performance requirements will be brought together into a single presentation for officer scrutiny and challenge in the first instance, at a Heads of Service meeting, and then at a Corporate Management Board (CMB) meeting in mid-June. This will then be tested more formally at a full-day Corporate Performance Assessment (CPA) meeting on 3 July and considered alongside end of year performance.
- 3.8 Comments and changes from CPA will be used to inform the draft self-assessment report, which it is proposed will be presented to the Governance and Audit Committee on 19 July as required by the Act. It is also proposed to present the report to Cabinet/CMB before the summer break.
- 3.9 Consultation on self-assessment in 2023 did not provide the constructive feedback anticipated. Discussion with other authorities shows that most are not undertaking direct consultation on their draft self-assessment reports. The Welsh Local Government Association (WLGA) tell us that the approach other authorities have taken to the consultation duty is not to ask residents for their views on the draft Self-Assessment, but instead to use existing consultation

and engagement feedback as part of the evidence base to inform self-assessment.

- 3.10 In discussions with the Welsh Local Government Association (WLGA) and Data Cymru, it has been established that a national residents survey is being established for 2024. This national resident survey will be a modular, consistent survey to be offered to all local councils free of charge. This centralised approach will enhance comparability through standardisation and contribute to meeting the requirements of the Well-being of Future Generations (Wales) Act 2015 and the Local Government and Elections (Wales) Act 2021. Data will be collected at a postcode level, allowing councils to understand trends at various geographies. In addition, this is an ongoing offer, meaning that trend data will be collected and analysed. The views of the Governance and Audit Committee on this survey would be welcome.

#### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

- 4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

#### **5. Wellbeing of Future Generations implications and connection to Corporate Wellbeing Objectives**

- 5.1 This report proposes an approach to reviewing the following corporate well-being objectives under the Well-being of Future Generations (Wales) Act 2015 that form part of the Council's Corporate Plan 2023-28:-

1. A county borough where we protect our most vulnerable
2. A County Borough with fair work, skilled, high-quality jobs and thriving towns
3. A County Borough with thriving valleys communities
4. A County Borough where we help people meet their potential
5. A County Borough that is responding to the climate and nature emergency
6. A County Borough where people feel valued, heard, part of their community
7. A County Borough where we support people to live healthy and happy lives

- 5.2 The 5 ways of working set out in the Well-being of Future Generations (Wales) Act have also contributed to the Council developing its own five ways of working. The ways of driving and measuring those ways of working is also contained in the Corporate Plan Delivery Plan.

#### **6. Climate Change Implications**

- 6.1 There are no specific implications of this report on climate change. However,

the self-assessment will help us assess the Council's performance on areas including climate change.

## **7. Safeguarding and Corporate Parent Implications**

- 7.1 There are no specific implications of this report on safeguarding or corporate parenting. However, the self-assessment will help us assess the Council's performance on areas including safeguarding and corporate parenting.

## **8. Financial Implications**

- 8.1 There are no financial implications arising from this report.

## **9. Recommendations**

- 9.1 It is recommended that the Governance and Audit Committee: -
- Considers the proposed way forward for the self-assessment for 2023/24
  - Considers the self-assessment structure set out in **Appendix 1**
  - Considers the proposed methodology for scoring aims set out in **Appendix 2**
  - Considers the options for ongoing public consultation and engagement outlined in paragraphs 3.9 and 3.10.

## **Background documents**

None

## Appendix 1 – Draft structure for the performance section of the self-assessment report 2023/24

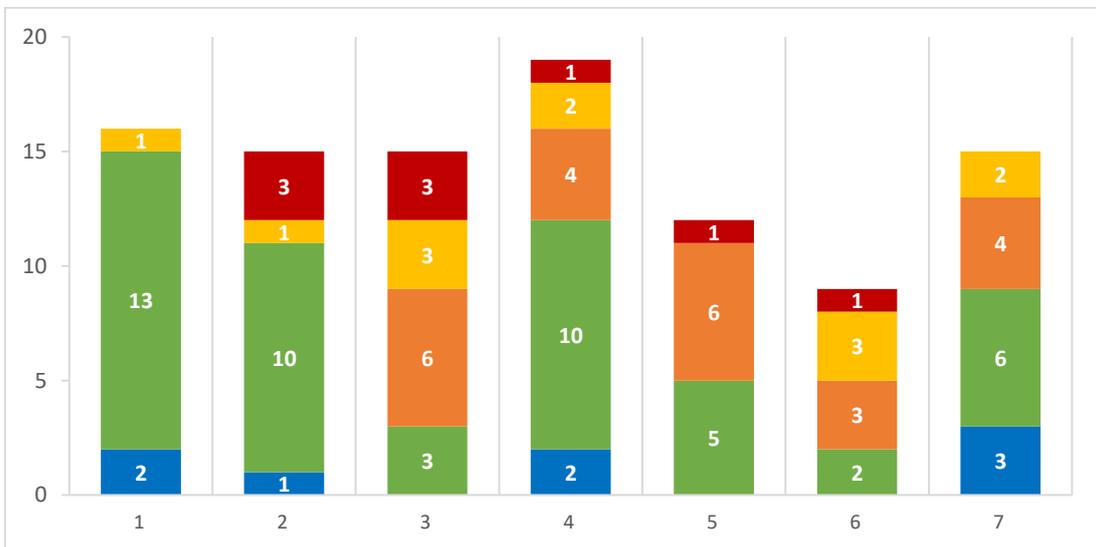
### Performance Overview

To support the new, 5-year Corporate Plan, we developed a 1-year delivery plan for 2023/24. The plan includes –

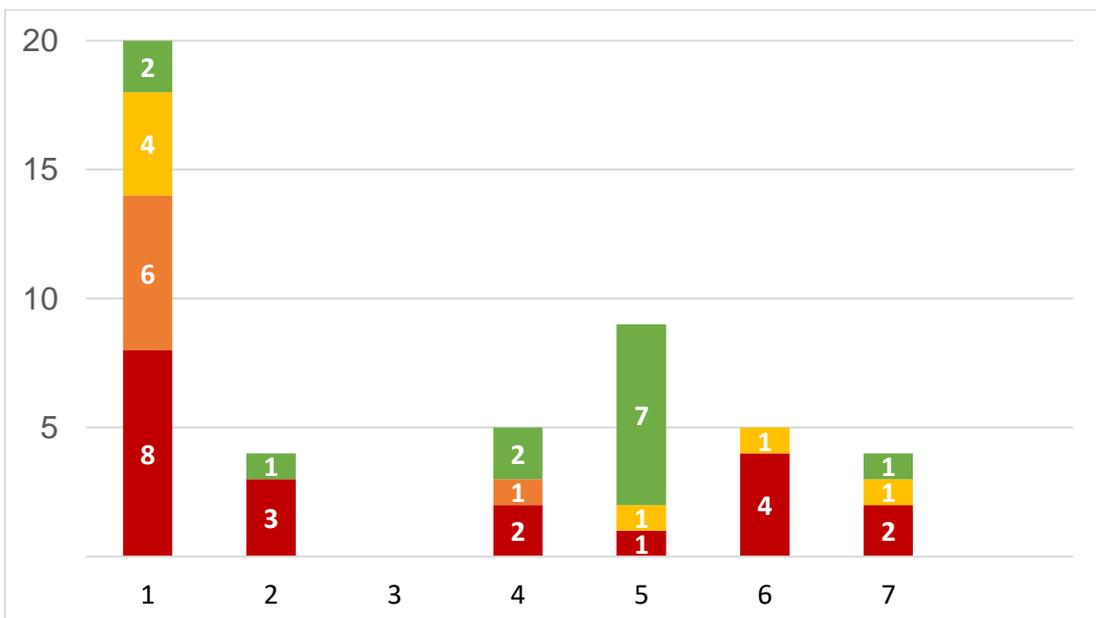
- 101 commitments (projects) the council will do to help us achieve our aims, for example, opening a new recycling centre at Pyle.
- a list of 99 performance indicators to measure our day to day activities, for example, collecting a recycling your household waste.

Each one of these has been given a blue, red, amber or green rating to show you whether they are completed, on target or if we are struggling to achieve them.

**Graph 1 – How we are doing on our commitments / projects**



**Graph 2 – How we are doing on our performance indicators.**

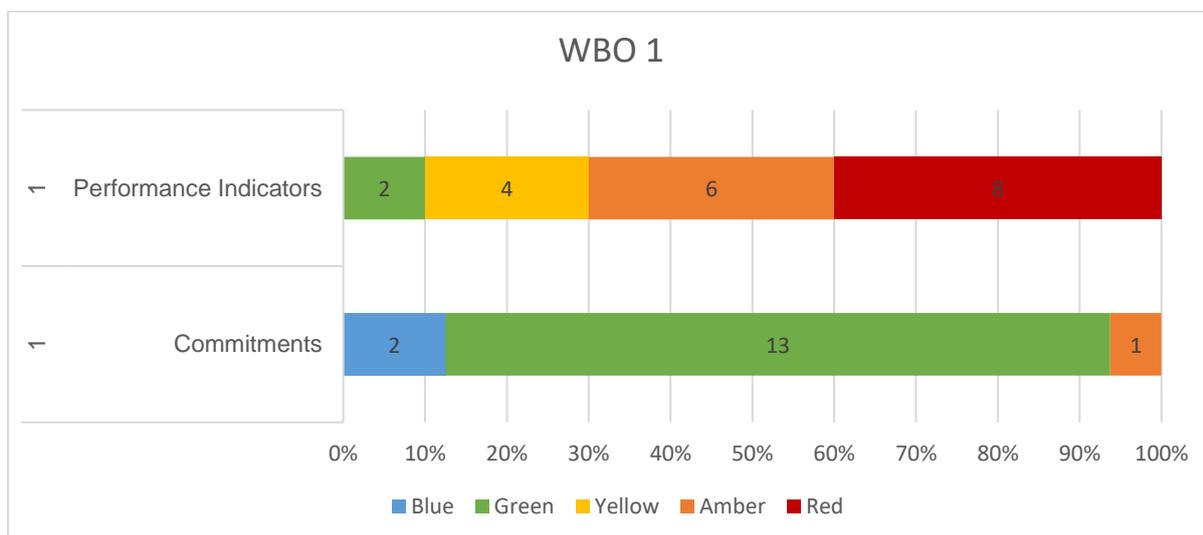


Wellbeing Objective	Score
1 - A County Borough where we protect our most vulnerable	Green

The main ways we will achieve this objective are:

1. Provide high-quality children's and adult social services and early help services to people who need them.
2. Support people in poverty to get the support they need / help they are entitled to.
3. Support people facing homelessness to find a place to live.
4. Support children with additional learning needs to get the best from their education.
5. Safeguard and protect people who are at risk of harm

**Graph 3 – How we are doing on our commitments / projects and our performance indicators**



The information below gives you more detail on how we are doing on each aim under this wellbeing objective

Aim	RAYG	Performance this year
Helping our residents get the skills they need for work	Green	Employability Bridgend provides support to residents and council employees, including unemployed people, and those in work but struggling with low skills or in-work poverty. By quarter 3 2023-24, 288 people from the Employability Bridgend programme went into employment and 72 people left Employability Bridgend with an improved Labour market position. A number of grant schemes have been launched successfully, and we continue to work in partnership with public and third sector groups to deliver the employability programme, including Careers Wales, BAVO, DWP and Bridgend Employability Network. XX people have been referred to the employment service in Assisting Recovery in the Community (ARC) for support with mental health issues.
Making sure our young	Yellow	73 young people on the Employability Bridgend programme have been supported into education or training. A marketing campaign has

people find jobs, or are in education or training		been developed, targeting young people, to raise awareness of employment and training opportunities. BCBC vacancy issues have been addressed through grow your own schemes, flexible working, and management and leadership development. There has been good progress with the international recruitment of social work staff with eight appointees in post.
Improving town centres, making them safer and more attractive	<b>Red</b>	Engagement has taken place in Maesteg to help influence the town centre strategy which is now being developed. The availability of grant funds for commercial properties in town centres are being advertised and council officers are engaging with interested businesses. Existing schemes that have previously benefited from the funding are nearing completion. We are continuing to investigate further funding options for our town centres by working with both the UK and Welsh Government and Transport for Wales.
Attracting investment and supporting new and existing local businesses	<b>Amber</b>	13 businesses have received support through the shared prosperity fund. There are bi-monthly grant panel meetings as part of the Shared Prosperity Fund business support programme. Work continues on the Supplier Relation Management [SRM] project to help local businesses tender for public sector work. Despite this, the webpage has not been promoted due to staffing and capacity issues. There has been regional engagement with Cardiff Capital Region [CCR] to monitor developments and disseminate information.
Making the council an attractive place to work	<b>Green</b>	A new Employee Assistance Programme was launched in December 2023. Work continues on the menopause and carers protocol. Further positive progress continues with the "Grow your Own" programme. We are developing a staff extranet so that non-desktop users can access the staff intranet. The corporate investment in apprenticeships continues to make a positive impact and a further 3 new apprentices were appointed in Q3. We continue to promote all the savings and benefits that come from Brivilege rewards to assist with the Cost of Living crisis. <i>5 of the 6 PI's are reported on annually so are not included in Q3 data.</i>
Ensuring employment is fair, equitable and pays the real living wage	<b>Green</b>	We continue to work with our supply chain, encouraging employers to offer training and working with our suppliers to become accredited and find out if they are RLW employers. This position has remained the same since Q2. <i>The only PI for this aim is reported annually so is not included in Q3 data.</i>

### Regulators Assurances

- To be added

### Consultation and Engagement Activities

- To be added

### What will we do to improve?

- To be added

### Case Studies

- To be added

# Self-Assessment Aim Scoring

## Test - Quarter 3 2023-24



**Bridgend County Borough Council**  
**Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr**



**KEY:****How will we mark or score ourselves**

We have one simple scale for how we mark or score the council's performance. Because overall judgements, commitments and performance indicators are measured differently, the colours or judgements have different descriptions depending on which type of performance you are reviewing.

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	What does this Status mean?		
	Overall / self-assessment performance	Commitments, projects or improvement plans	Performance Indicators
<b>COMPLETE (BLUE)</b>	Not applicable	Project is completed	Not applicable
<b>EXCELLENT (GREEN)</b>	Very strong, sustained performance and practice	As planned - within timescales, on budget, achieving outcomes	On target and performance has improved / is at maximum
<b>GOOD (YELLOW)</b>	Strong features, minor aspects may need improvement	Minor issues. One of the following applies - deadlines show slippage, project is going over budget or risk score increases	On target
<b>ADEQUATE (AMBER)</b>	Needs improvement. Strengths outweigh weaknesses, but important aspects need improvement	Issues – More than one of the following applies - deadlines show slippage, project is going over budget or risk score increases	Off target (within 10% of target)
<b>UNSATISFACTORY (RED)</b>	Needs urgent improvement. Weaknesses outweigh strengths	Significant issues – deadlines breached, project over budget, risk score up to critical or worse	Off target (target missed by 10%+)

**Proposed Aim Scoring System**

Performance indicators and commitments are given equal weighting. Using the assigned traffic light against each indicator and commitment, apply points using the table below.

		Score
<b>Blue</b>	<b>Green</b>	<b>1</b>
<b>Yellow</b>		<b>0.7</b>
<b>Amber</b>		<b>0.5</b>
<b>Red</b>		<b>0</b>

Total the points for each aim and divide into the maximum possible for that aim to obtain a percentage.

**Example**

- An Aim has a total of 10 indicators and commitments combined, therefore the maximum score possible is 10.
- The Aim scores 7
- $7/10 = 0.7$

Use the following table to determine a status for the percentage score.

<b>0 - 0.39</b>	<b>0.4 – 0.6 (0.5 median Amber)</b>	<b>0.61 – 0.8 (0.7 median Yellow)</b>	<b>0.81 - 1</b>
<b>Red</b>	<b>Amber</b>	<b>Yellow</b>	<b>Green</b>



## Summary Overview

### WBO1: A County Borough where we protect our most vulnerable

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1.1	Providing high-quality children's and adults social services and early help services to people who need them	Yellow
1.2	Supporting people in poverty to get the support they need / help they are entitled to	Green
1.3	Supporting people facing homelessness to find a place to live	Red
1.4	Supporting children with additional learning needs to get the best from their education	Green
1.5	Safeguarding and protecting people who are at risk of harm	Amber
1.6	Help people to live safely at home through changes to their homes	Red
1.7	Support partners to keep communities safe	Yellow

### WBO2: A County Borough with fair work, skilled, high-quality jobs and thriving towns

2.1	Helping our residents get the skills they need for work	Green
2.2	Making sure our young people find jobs, or are in education or training	Yellow
2.3	Improving our town centres, making them safer and more attractive	Red
2.4	Attracting investment and supporting new and existing local businesses	Amber
2.5	Making the council an attractive place to work	Green
2.6	Ensuring employment is fair, equitable and pays at least the real living wage	Green

### WBO3: A County Borough with thriving valleys communities

3.1	Investing in town centres, including Maesteg town centre	Amber
3.2	Creating more jobs in the Valleys	Amber
3.3	Improving community facilities and making them more accessible	Yellow
3.4	Improving education and skills in the Valleys	Amber
3.5	Investing in our parks and green spaces and supporting tourism to the valleys	Yellow
3.6	Encourage the development of new affordable homes in the valleys	Amber

**WBO4: A County Borough where we help people meet their potential**

4.1	Providing safe, supportive schools with high quality teaching	Yellow
4.2	Improving employment opportunities for people with learning disabilities	Green
4.3	Expanding Welsh medium education opportunities	Green
4.4	Modernising our school buildings	Amber
4.5	Attract and retain young people into BCBC employment	Green
4.6	Offering youth services and school holiday programmes for our young people	Green
4.7	Work with people to design and develop services	Yellow
4.8	Supporting and encouraging lifelong learning	Amber
4.9	Being the best parents we can to our care experienced children	Green

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**WBO5: A County Borough that is responding to the climate and nature emergency**

5.1	Moving towards net zero carbon, and improving our energy efficiency	Yellow
5.2	Protecting our landscapes and open spaces and planting more trees	Green
5.3	Improve the quality of the public realm and built environment through good placemaking principles	Yellow
5.4	Reducing, reusing or recycling as much of our waste as possible	Yellow
5.5	Improving flood defences and schemes to reduce flooding of our homes and businesses	Green

**WBO6: A County Borough where people feel valued, heard and part of their community**

6.1	Celebrating and supporting diversity and inclusion and tackling discrimination	Amber
6.2	Improving the way we engage with local people, including young people, listening to their views and acting on them.	Amber
6.3	Offering more information and advice online, and at local level, and making sure you can talk to us and hear from us in Welsh	Amber
6.4	Helping clubs and community groups take control of and improve their facilities and protect them for the future	Amber
6.5	Becoming an age friendly council	Amber

**WBO7: A county borough where we support people to be healthy and happy**

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7.1	Improving active travel routes and facilities so people can walk and cycle	Green
7.2	Offering attractive leisure and cultural activities	Yellow
7.3	Improving children's play facilities and opportunities	Green
7.4	Providing free school meals and expanding free childcare provision	Yellow
7.5	Integrating our social care services with health services so people are supported seamlessly	Green
7.6	Improving the supply of affordable housing	Yellow

## WBO1: A County Borough where we protect our most vulnerable

### WBO1.1: Providing high-quality children's and adults social services and early help services to people who need them

<b>Total Points (Max Possible)</b>	<b>11.5 (18)</b>
<b>Rating</b>	<b>0.64 (Yellow)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">CH/026</a> WBO1.1	Safe reduction in the number of children on the child protection register (SSWB) <b>Lower Preferred</b>	270	<b>203</b>	0.7
<a href="#">DEFS29</a> WBO1.1	Percentage of completed TAF (Team Around the Family) support plans that close with a successful outcome (EFS) <b>Higher Preferred</b>	72%	<b>82%</b>	1
<a href="#">SSWB38c</a> WBO1.1	Percentage of reablement packages completed that mitigated need for support (SSWB) <b>Higher Preferred</b>	68%	<b>62.77%</b>	0.5
<a href="#">SSWB39</a> WBO1.1	Safe Reduction in the number of Care Experienced Children (SSWB) <b>Lower Preferred</b>	371	<b>383</b>	0.5
<a href="#">SSWB55</a> WBO1.1	Percentage of carers who were offered a carer's assessment (SSWB) <b>Higher Preferred</b>	80%	<b>100%</b>	1
<a href="#">SSWB57</a> WBO1.1	Percentage of enquiries to the Adult Social Care front door which result in information and advice only (SSWB) <b>Higher Preferred</b>	70%	<b>73.5%</b>	0.7
<a href="#">SSWB61a</a> WBO1.1	Number of people who access independent advocacy to support their rights within: a) children's social care (SSWB) <b>Higher Preferred</b>	138	<b>33</b>	0
<a href="#">SSWB61b</a> WBO1.1	b) Adult's social care (SSWB) <b>Higher Preferred</b>	135	<b>102</b>	0
<a href="#">SSWB76</a> WBO1.1	The total number of packages of reablement completed during the year (SSWB) <b>Higher Preferred</b>	276	<b>274</b>	0.5
<a href="#">SSWB78a</a> WBO1.1	Timeliness of visits to a) children who are care experienced (SSWB) <b>Higher Preferred</b>	85%	<b>82.7%</b>	0.5
<a href="#">SSWB78b</a> WBO1.1	Timeliness of visits to b) children on the child protection register (SSWB) <b>Higher Preferred</b>	85%	<b>85.17%</b>	0.7

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO1.1.1</a>	Continue to improve early help services by increasing the number of team around the family (TAF) interventions that close with a positive outcome (EFS)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO1.1.2</a>	Help communities become more resilient, so more people will find help / support they need in their community, with the third sector (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO1.1.3</a>	Support the wellbeing of unpaid carers, including young carers, to have a life beyond caring (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO1.1.4</a>	Improve Children's Services by delivering the actions in our three-year strategic plan (SSWB)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO1.1.5</a>	Improve adult social care with a new three-year strategic plan to tackle physical and mental health impacts of Covid-19 on people with care and support needs, and our workforce (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO1.1.6</a>	Change the way our social workers work to build on people's strengths and reflect what matters to our most vulnerable citizens, the relationships they have and help them achieve their potential (SSWB)	<b>GREEN (Excellent)</b>	1

<a href="#">WBO1.1.7</a>	Address the gaps in social care services such as care and support at home, specialist care homes for children and adults and recruiting more foster families (SSWB)	<b>RED (Unsatisfactory)</b>	0
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### WBO1.2: Supporting people in poverty to get the support they need / help they are entitled to

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<b>Total Points (Max Possible)</b>	<b>3.4 (4)</b>
<b>Rating</b>	<b>0.85 (Green)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">CED43</a> WBO1.2	Percentage of people supported through FASS (Financial Assistance and Support Service) where support has resulted in increased income through claims for additional/increased benefits and allowances (CEX) <b>Higher Preferred</b>	60%	<b>90%</b>	0.7
<a href="#">CED44</a> WBO1.2	Percentage of people supported through FASS who have received advice and support in managing or reducing household debt (CEX) <b>Higher Preferred</b>	60%	<b>92%</b>	0.7

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO1.2.1</a>	Support eligible residents to receive financial help through the Council Tax Reduction Scheme and to pay their energy bills by administering the UK Government's Energy Bill Support Scheme (CEX)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO1.2.2</a>	Raise awareness of financial support available to residents (CEX)	<b>GREEN (Excellent)</b>	1

### WBO1.3: Supporting people facing homelessness to find a place to live

<b>Total Points (Max Possible)</b>	<b>1 (3)</b>
<b>Rating</b>	<b>0.33 (Red)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DOPS39</a> CP WBO1.3	Percentage of people presenting as homeless or potentially homeless, for whom the Local Authority has a final legal duty to secure suitable accommodation (CEX) <b>Lower Preferred</b>	10%	<b>30%</b>	0
<a href="#">PAM/012</a> <a href="#">(DOPS15)</a> WBO1.3	Percentage of households threatened with homelessness successfully prevented from becoming homeless (CEX) <b>Higher Preferred</b>	20%	<b>11%</b>	0

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO1.3.1</a>	Develop a new homeless strategy with partners to deliver new projects to prevent and reduce homelessness (CEX)	<b>GREEN (Excellent)</b>	1

### WBO1.4: Supporting children with additional learning needs to get the best from their education

<b>Total Points (Max Possible)</b>	<b>2 (2)</b>
<b>Rating</b>	<b>1 (Green)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DEFS164</a> WBO1.4	Percentage of schools that have an ALN policy in place (EFS) <i>Higher Preferred</i>	100%	<b>100%</b>	1

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO1.4.1</a>	Provide training to at least 60 school-based staff about ALN reform and how to support children with Additional Learning Needs (ALN) (EFS)	<b>BLUE (Completed)</b>	1

**WBO1.5: Safeguarding and protecting people who are at risk of harm**

<b>Total Points (Max Possible)</b>	<b>2.5 (5)</b>
<b>Rating</b>	<b>0.5 (Amber)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">CH/003</a> WBO1.5	Children's safeguarding referrals – decision making in 24 hours (SSWB) <i>Higher Preferred</i>	100%	<b>99.67%</b>	0.5
<a href="#">CORPB1</a> WBO1.5	Percentage of council staff completing safeguarding e-learning (including workbook) <i>Higher Preferred</i>	100%	<b>80.03%</b>	0
<a href="#">SSWB63</a> WBO1.5	Average waiting time on the Deprivation of Liberty Safeguards (DoLS) waiting list (SSWB) <i>Lower Preferred</i>	Establish Baseline	20	N/A
<a href="#">SSWB77</a> WBO1.5	Percentage of Adult safeguarding inquiries which receive initial response within 7 working days (SSWB) <i>Higher Preferred</i>	85%	<b>83.66%</b>	0.5

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO1.5.1</a>	Work as one Council on a strategic plan to improve our safeguarding arrangements (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO1.5.2</a>	Safeguard children, young people and adults at risk of exploitation (SSWB)	<b>AMBER (Adequate)</b>	0.5

**WBO1.6: Help people to live safely at home through changes to their homes**

<b>Total Points (Max Possible)</b>	<b>1.7 (6)</b>
<b>Rating</b>	<b>0.28 (Red)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	

<a href="#">CED45(a)</a> WBO1.6	The average number of calendar days taken to deliver a Disabled Facilities Grant (DFG) for (CEX): a) low level access showers <b>Lower Preferred</b>	210 days	<b>523 days</b>	0
<a href="#">CED45(b)</a> WBO1.6	b) Stair lifts <b>Lower Preferred</b>	210 days	<b>276 days</b>	0
<a href="#">CED45(c)</a> WBO1.6	c) ramps <b>Lower Preferred</b>	210 days	<b>455 days</b>	0
<a href="#">CED45(d)</a> WBO1.6	d) extensions <b>Lower Preferred</b>	210 days	<b>796 days</b>	0
<a href="#">DOPS41</a> WBO1.6	Percentage of people who feel they are able to live more independently as a result of receiving a DFG (CEX) <b>Higher Preferred</b>	98%	<b>96.15%</b>	0.7

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO1.6.1</a>	Improve the process and access to grants for older and disabled people who need to make changes to their home (CEX)	<b>GREEN (Excellent)</b>	1

#### WBO1.7: Support partners to keep communities safe

<b>Total Points (Max Possible)</b>	<b>2 (3)</b>
<b>Rating</b>	<b>0.67 (Yellow)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">CED46</a> WBO1.7	Number of instances where CCTV supports South Wales Police in monitoring incidents (CEX) <b>Higher Preferred</b>	Baseline Setting	733	n/a
<a href="#">CORPB2</a> WBO1.7	Percentage of council staff completing Violence Against Women, Domestic Abuse and Sexual Violence (VAWDASV) training (Level 1) <b>Higher Preferred</b>	100%	<b>75.14%</b>	0

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO1.7.1</a>	Invest £750K 'safer streets' funding into extra CCTV, youth activities and women's self-defence classes (CED)	<b>BLUE (Completed)</b>	1
<a href="#">WBO1.7.2</a>	Identify children who are more likely to offend and provide them with support to reduce offending behaviour (EFS)	<b>BLUE (Completed)</b>	1

## WBO2: A County Borough with fair work, skilled, high-quality jobs and thriving towns

### WBO2.1: Helping our residents get the skills they need for work

<b>Total Points (Max Possible)</b>	<b>4.2 (5)</b>
<b>Rating</b>	<b>0.84 (Green)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DEFS82</a> WBO2.1	Number of Employability Bridgend programme participants going into employment (COMM) <b>Higher Preferred</b>	263	<b>288</b>	0.7
<a href="#">DEFS84</a> WBO2.1	Number of under-employed participants leaving Employability Bridgend with an improved labour market position (COMM) <b>Higher Preferred</b>	75	<b>72</b>	0.5
<a href="#">SSWB64</a> WBO2.1	Number of referrals to the employment service in ARC (SSWB) <b>Higher Preferred</b>	Establish Baseline	148	n/a

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO2.1.1</a>	Invest £22m of Shared Prosperity Funding in projects in the County Borough by 2025, with third sector partners, including in people and skills, supporting local businesses, and developing communities and place (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO2.1.2</a>	Employability Bridgend will work with funders and partners, including the Inspire to Work Project to deliver a comprehensive employability and skills programme (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO2.1.3</a>	Help people with support needs to overcome barriers to work and get jobs (SSWB)	<b>GREEN (Excellent)</b>	1

### WBO2.2: Making sure our young people find jobs, or are in education or training

<b>Total Points (Max Possible)</b>	<b>3 (4)</b>
<b>Rating</b>	<b>0.75 (Yellow)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DEFS80</a> WBO2.2	Number of Employability Bridgend programme participants supported into education or training (COMM) <b>Higher Preferred</b>	545	<b>73</b>	0

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO2.2.1</a>	Increase employment and training opportunities in the County Borough for young people aged 16 to 24 years old (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO2.2.2</a>	Employ and develop a well-motivated, well supported, qualified social care workforce in the Council and with partners. Fill vacancies in our social care services and reduce dependence on agency workers (SSWB)	<b>GREEN (Excellent)</b>	1

<a href="#">WBO2.2.3</a>	Bridgend Music Service will further develop links with universities and conservatoires to develop music skills in young people that lead to jobs (EFS)	<b>BLUE (Completed)</b>	1
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### WBO2.3: Improving our town centres, making them safer and more attractive

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<b>Total Points (Max Possible)</b>	<b>1 (3)</b>
<b>Rating</b>	<b>0.33 (Red)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO2.3.1</a>	Deliver a further £1.3m of Transforming Towns investment across our town centres in partnership with Welsh Government over the next three years to improve the economic sustainability of our town centres (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO2.3.2</a>	Prioritise the replacement of the Penprysg Road Bridge and removal of the level crossing in Pencoed and seek funding from UK Government for this project (COMM)	<b>RED (Unsatisfactory)</b>	0
<a href="#">WBO2.3.3</a>	Redevelop Bridgend Central Station including improving the front public area with a transport interchange at the rear, providing links between bus services and trains, in partnership with Welsh Government and Network Rail (COMM)	<b>RED (Unsatisfactory)</b>	0

### WBO2.4: Attracting investment and supporting new and existing local businesses

<b>Total Points (Max Possible)</b>	<b>1.7 (4)</b>
<b>Rating</b>	<b>0.43 (Amber)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DCO23.03</a> WBO2.4	Number of businesses receiving support through Shared Prosperity Funding (COMM) <b>Higher Preferred</b>	15	<b>13</b>	0

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO2.4.1</a>	Invest in business start-ups in the County Borough by providing both professional and grant support, supporting key growth sectors like research and development, finance and the green economy (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO2.4.2</a>	Helping local businesses to tender for public sector work through our Supplier Relation Management (SRM) project and external procurement webpage, supporting local businesses to be viable post-covid (CEX)	<b>RED (Unsatisfactory)</b>	0
<a href="#">WBO2.4.3</a>	Work with the Cardiff City Region (CCR) and its 10 local authorities to think regionally about planning, transport and economic development (COMM)	<b>YELLOW (Good)</b>	0.7

### WBO2.5: Making the council an attractive place to work

<b>Total Points (Max Possible)</b>	<b>1 (1)</b>
<b>Rating</b>	<b>1 (Green)</b>

Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">CED50</a> WBO2.5	Number of sign up of new subscribers to the staff extranet (CEX) <b>Higher Preferred</b>	Baseline Setting	0	n/a

Commitments

Code	Commitment	Status	Points
<a href="#">WBO2.5.1</a>	Improve the Council 's culture as an employer, offering fair work opportunities to current and potential employees. Use the views of our workforce to make improvements, develop and motivate employees and improve staff retention (CEX)	<b>GREEN (Excellent)</b>	1

**WBO2.6: Ensuring employment is fair, equitable and pays at least the real living wage**

<b>Total Points (Max Possible)</b>	<b>2 (2)</b>
<b>Rating</b>	<b>1 (Green)</b>

Commitments

Code	Commitment	Status	Points
<a href="#">WBO2.6.1</a>	Encourage our suppliers to become real living wage employers (CEX)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO2.6.2</a>	Encourage employers to offer growth/training options to employees (CEX)	<b>GREEN (Excellent)</b>	1

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## WBO3: A County Borough with thriving valleys communities

### WBO3.1: Investing in town centres, including Maesteg town centre

<b>Total Points (Max Possible)</b>	<b>1 (2)</b>
<b>Rating</b>	<b>0.5 (Amber)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO3.1.1</a>	Complete a Placemaking Strategy for Maesteg town centre to improve the environment and support future investment bids (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO3.1.2</a>	Develop a commercial property enhancement grant for all valley high streets, to make them look better and bring properties back into commercial use (COMM)	<b>RED (Unsatisfactory)</b>	0

### WBO3.2: Creating more jobs in the valleys

<b>Total Points (Max Possible)</b>	<b>1.7 (3)</b>
<b>Rating</b>	<b>0.57 (Amber)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO3.2.1</a>	Develop funding bids for our valleys, to enhance the economy and stimulate new job opportunities (COMM)	<b>RED (Unsatisfactory)</b>	0
<a href="#">WBO3.2.2</a>	Increase the amount of land and premises available for businesses, including industrial starter units, in the Valleys (COMM)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO3.2.3</a>	Provide new facilities for supported training for people with learning disabilities at Wood B and B-Leaf in Bryngarw (SSWB)	<b>GREEN (Excellent)</b>	1

### WBO3.3: Improving community facilities and making them more accessible

<b>Total Points (Max Possible)</b>	<b>2.7 (4)</b>
<b>Rating</b>	<b>0.68 (Yellow)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">SSWB65</a> WBO3.3	Number of visits to venues for all purposes (SSWB) <b>Higher Preferred</b>	Establish Baseline	249,352	N/A

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO3.3.1</a>	Progress with Community Asset Transfers in the valleys, including Llangynwyd Playing Fields, to protect these valuable community assets for future generations (COMM)	<b>AMBER (Adequate)</b>	0.5
<a href="#">WBO3.3.2</a>	Redevelop the Ewenny Road site, including new and affordable homes, an enterprise hub, open space and green infrastructure, in partnership with the adjoining landowner (COMM)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO3.3.3</a>	Deliver additional activities in community venues in the Valleys, including digital activities (SSWB)	<b>AMBER (Adequate)</b>	0.5

Code	Commitment	Status	Points
<a href="#">WBO3.3.4</a>	Increase participation in physical and mental wellbeing programmes and leisure activities at Maesteg Town Hall, Garw and Ogmores Valley Life Centre, Maesteg Swimming Pool and Maesteg Sports Centre (SSWB)	<b>GREEN (Excellent)</b>	1

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### WBO3.4: Improving education and skills in the Valleys

<b>Total Points (Max Possible)</b>	<b>1 (2)</b>
<b>Rating</b>	<b>0.5 (Amber)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO3.4.1</a>	Establish three new Flying Start provisions, offering free childcare for two-year-olds in Nantymoel, Ogmores Vale and Pontycymmer (EFS)	<b>BLUE (Completed)</b>	1
<a href="#">WBO3.4.2</a>	Open Welsh-medium childcare in the Ogmores Valley and Bettws, with 32 full-time-equivalent childcare places (EFS)	<b>RED (Unsatisfactory)</b>	0

### WBO3.5: Investing in our parks and green spaces and supporting tourism to the valleys

<b>Total Points (Max Possible)</b>	<b>1.4 (2)</b>
<b>Rating</b>	<b>0.7 (Yellow)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO3.5.1</a>	Develop a regeneration strategy for the valleys (including Ogmores and Garw Valleys) (COMM)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO3.5.2</a>	Work with the Cwm Taf Nature Network Project to improve access to high quality green spaces (COMM)	<b>YELLOW (Good)</b>	0.7

### WBO3.6: Encourage the development of new affordable homes in the valleys

<b>Total Points (Max Possible)</b>	<b>1 (2)</b>
<b>Rating</b>	<b>0.5 (Amber)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO3.6.1</a>	Promote and encourage the development of new social housing in the valleys (CEX)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO3.6.2</a>	Encourage the development of self-build homes on infill plots, to increase the range of housing available (COMM)	<b>RED (Unsatisfactory)</b>	0

## WBO4: A County Borough where we help people meet their potential

### WBO4.1: Providing safe, supportive schools with high quality teaching

<b>Total Points (Max Possible)</b>	<b>3.5 (5)</b>
<b>Rating</b>	<b>0.7 (Yellow)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DEFS156</a> WBO4.1	Number of schools judged by Estyn to be in 'significant improvement' or 'special measures' (EFS) <b>Lower Preferred</b>	0	1	0

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.1.1</a>	Help schools achieve their improvement plans by analysing needs and offering training to address this, ensuring that all schools will be judged by Estyn as 'not requiring any follow-up' (EFS)	GREEN (Excellent)	1
<a href="#">WBO4.1.2</a>	Ensure all local schools are rated as green following their safeguarding audit and provide support they need to improve (EFS)	GREEN (Excellent)	1
<a href="#">WBO4.1.3</a>	Make additional digital learning training available to all school staff to improve teaching and learning in our schools (EFS)	GREEN (Excellent)	1
<a href="#">WBO4.1.4</a>	Improve the digital offer to young people, including youth led interactive website (EFS)	AMBER (Adequate)	0.5

### WBO4.2: Improving employment opportunities for people with learning disabilities

<b>Total Points (Max Possible)</b>	<b>1 (1)</b>
<b>Rating</b>	<b>1 (Green)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.2.1</a>	Give young adults with learning disabilities a chance to try activities, gain new skills and fulfil their potential working across the Council and partners (SSWB)	GREEN (Excellent)	1

### WBO4.3: Expanding Welsh medium education opportunities

<b>Total Points (Max Possible)</b>	<b>1 (1)</b>
<b>Rating</b>	<b>1 (Green)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.3.1</a>	Deliver the actions in the Welsh Language Promotion Strategy and WESP (EFS)	GREEN (Excellent)	1

**WBO4.4: Modernising our school buildings**

<b>Total Points (Max Possible)</b>	<b>2 (5)</b>
<b>Rating</b>	<b>0.4 (Amber)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.4.1</a>	Enlarge Ysgol Gymraeg Bro Ogwr to a 2.5 form-entry new build off Ffordd Cadfan in Brackla (EFS)	<b>AMBER (Adequate)</b>	0.5
<a href="#">WBO4.4.2</a>	Provide a new build for Mynydd Cynffig Primary School at the junior site in Kenfig Hill (EFS)	<b>AMBER (Adequate)</b>	0.5
<a href="#">WBO4.4.3</a>	Enlarge Ysgol Ferch o'r Sger to a two form-entry new build on the existing school site (EFS)	<b>AMBER (Adequate)</b>	0.5
<a href="#">WBO4.4.4</a>	Provide a new two form entry English-medium school at Marlas Estate, Cornelly, to replace the existing Afon Y Felin and Corneli Primary Schools (EFS)	<b>AMBER (Adequate)</b>	0.5
<a href="#">WBO4.4.5</a>	Relocate Heronsbridge School to a new build 300 place school at Island Farm (EFS)	<b>RED (Unsatisfactory)</b>	0

**WBO4.5: Attract and retain young people into BCBC employment**

<b>Total Points (Max Possible)</b>	<b>1 (1)</b>
<b>Rating</b>	<b>1 (Green)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.5.1</a>	Work with local schools to promote the Council as an employer and promote apprenticeships (CEX)	<b>GREEN (Excellent)</b>	1

**WBO4.6: Offering youth services and school holiday programmes for our young people**

<b>Total Points (Max Possible)</b>	<b>2 (2)</b>
<b>Rating</b>	<b>1 (Green)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">SSWB66</a> WBO4.6	Participation in targeted activities for people with additional or diverse needs (SSWB) <b>Higher Preferred</b>	Establish Baseline	282	n/a

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.6.1</a>	Make our leisure and culture programmes more accessible to children with additional needs (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO4.6.2</a>	Extend the food and fun programme in Summer 2023 to at least 80 pupils (EFS)	<b>BLUE (Completed)</b>	1

**WBO4.7: Work with people to design and develop services**

<b>Total Points (Max Possible)</b>	<b>1.5 (2)</b>
<b>Rating</b>	<b>0.75 (Yellow)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.7.1</a>	Support communities to develop their own services (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO4.7.2</a>	Develop our future wellbeing programmes with people who are going to use them (SSWB)	<b>AMBER (Adequate)</b>	0.5

**WBO4.8: Supporting and encouraging lifelong learning**

<b>Total Points (Max Possible)</b>	<b>1 (2)</b>
<b>Rating</b>	<b>0.5 (Amber)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DEFS159</a> WBO4.8	Percentage of learners enrolled in local authority community learning per 1,000 adult population (EFS) <b>Higher Preferred</b>	0.75%	<b>0.49%</b>	0

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.8.1</a>	Run more sessions that communities have expressed an interest in – provide 20 more in-person training sessions (EFS)	<b>BLUE (Completed)</b>	1

**WBO4.9: Being the best parents we can to our care experienced children**

<b>Total Points (Max Possible)</b>	<b>5.2 (6)</b>
<b>Rating</b>	<b>0.87 (Green)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">CH/052</a> WBO4.9	Percentage of care leavers who have experienced Homelessness during the year (SSWB) <b>Lower Preferred</b>	10%	<b>4.48%</b>	1
<a href="#">SSWB48a</a> WBO4.9	Percentage of care leavers who have completed at least 3 consecutive months of employment, education or training in the 12 months since leaving care (SSWB) <b>Higher Preferred</b>	60%	<b>71.43%</b>	1
<a href="#">SSWB48b</a> WBO4.9	Percentage of care leavers who have completed at least 3 consecutive months of employment, education or training in the 13-24 months since leaving care (SSWB) <b>Higher Preferred</b>	65%	<b>60%</b>	0.5

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO4.9.1</a>	Give care experienced children love, care, safe homes to live in and opportunities to try new activities, gain new skills and fulfil their potential working across the Council and partners (SSWB)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO4.9.2</a>	Develop a Corporate Parenting strategy with care experienced children to explain what public services will do to help them meet their potential and celebrate rights of passage (SSWB)	<b>BLUE (Completed)</b>	1
<a href="#">WBO4.9.2</a>	Develop a Corporate Parenting strategy with care experienced children to explain what public services will do to help them meet their potential and celebrate rights of passage (EFS)	<b>GREEN (Excellent)</b>	1

## WBO5: A County Borough that is responding to the climate and nature emergency

### WBO5.1: Moving towards net zero carbon, and improving our energy efficiency

<b>Total Points (Max Possible)</b>	<b>3.5 (5)</b>
<b>Rating</b>	<b>0.7 (Yellow)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO5.1.1</a>	Keep reducing our carbon footprint by changing our Council vehicles to electric and further energy efficiency schemes (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO5.1.2</a>	Use feedback from the consultation to agree an Air Quality Action Plan and start work on the measures to improve air quality along Park Street (CEX)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO5.1.3</a>	Build five new net zero carbon schools (EFS)	<b>RED (Unsatisfactory)</b>	0
<a href="#">WBO5.1.4</a>	Deliver more frontline social care services with workers using the Council's electric vehicles (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO5.1.5</a>	Invest in energy efficiency improvements to Council buildings including schools (COMM)	<b>AMBER (Adequate)</b>	0.5

### WBO5.2: Protecting our landscapes and open spaces and planting more trees

<b>Total Points (Max Possible)</b>	<b>2.5 (3)</b>
<b>Rating</b>	<b>0.83 (Green)</b>

#### Commitments

Code	Commitment	Status	Points
<a href="#">WBO5.2.1</a>	Deliver projects such as woodland protection, develop and protect our natural environment in partnership with our communities as part of our Bridgend Biodiversity Plan (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO5.2.2</a>	Work with the Cwm Taf Nature Network Project to enhance and improve access to high quality green spaces in our County Borough (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO5.2.3</a>	Plant a further 10,000 trees a year and provide a Community Planting Scheme to green our County Borough (COMM)	<b>AMBER (Adequate)</b>	0.5

### WBO5.3: Improve the quality of the public realm and built environment through good placemaking principles

<b>Total Points (Max Possible)</b>	<b>2 (3)</b>
<b>Rating</b>	<b>0.67% (Yellow)</b>

#### Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">PAM/018</a> WBO5.3	Percentage of all planning applications determined within 8 weeks (COMM) <b>Higher Preferred</b>	80%	<b>68%</b>	0
<a href="#">PAM/019</a> WBO5.3	Percentage of planning appeals dismissed (COMM) <b>Higher Preferred</b>	66%	<b>80%</b>	1

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO5.3.1</a>	Adoption of the Replacement Local Development Plan (COMM)	<b>GREEN (Excellent)</b>	1

**WBO5.4: Reducing, reusing or recycling as much of our waste as possible**

<b>Total Points (Max Possible)</b>	<b>5.6 (8)</b>
<b>Rating</b>	<b>0.7 (Yellow)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">PAM/010</a> WBO5.4	Percentage of highways land inspected by the Local Authority to be found to be of a high / acceptable standard of cleanliness (COMM) <b>Higher Preferred</b>	98%	<b>100%</b>	1
<a href="#">PAM/030</a> WBO5.4	Percentage of municipal waste collected by local authorities and prepared for reuse, and/or recycled, including source segregated biowastes that are composted or treated biologically in any other way (COMM) <b>Higher Preferred</b>	70%	<b>70.45%</b>	0.7
<a href="#">PAM/030a)</a> WBO5.4	a) prepared for reuse <b>Higher Preferred</b>	1%	<b>0.59%</b>	0
<a href="#">PAM/030b)</a> WBO5.4	b) prepared for being recycled <b>Higher Preferred</b>	49%	<b>50.44%</b>	0.7
<a href="#">PAM/030c)</a> WBO5.4	c) as source segregated biowastes that are composted or treated biologically in another way <b>Higher Preferred</b>	20%	<b>19.42%</b>	0.5
<a href="#">PAM/043</a> WBO5.4	Residual waste generated per person (COMM) <b>Lower Preferred</b>	98.25 Kg	<b>89.86 Kg</b>	1

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO5.4.1</a>	Develop our Future Waste Services Model, improving our recycling targets further and converting our vehicles. We will consult on the options with residents in 2024 (COMM)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO5.4.2</a>	Ensure that the new Community Recycling Centre at Pyle is opened (COMM)	<b>GREEN (Excellent)</b>	1

**WBO5.5: Improving flood defences and schemes to reduce flooding of our homes and businesses**

<b>Total Points (Max Possible)</b>	<b>2 (2)</b>
<b>Rating</b>	<b>1 (green)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DCO23.08</a> WBO5.5	Percentage of statutory sustainable drainage systems (SuDS) applications processed within 7 weeks from receipt of appropriate scheme drawings. (COMM) <b>Higher Preferred</b>	95%	<b>100%</b>	1

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO5.5.1</a>	Invest in and improve flood mitigation measures in our valleys communities to reduce the flood risk (COMM)	<b>GREEN (Excellent)</b>	1

**WBO6: A County Borough where people feel valued, heard and part of their community****WBO6.1: Celebrating and supporting diversity and inclusion and tackling discrimination**

<b>Total Points (Max Possible)</b>	<b>1.7 (3)</b>
<b>Rating</b>	<b>0.57 (Amber)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">CORPB3</a> WBO6.1	Percentage of council staff completing Introduction to Equality and Diversity training (E-Learning or workbook) <b>Higher Preferred</b>	100%	<b>40.63%</b>	0

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO6.1.1</a>	Finish work on current strategic equalities plan and work with communities to develop a new one, supporting Welsh Government on race equality and LGBTQ+ action plans (CEX)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO6.1.2</a>	Establish new BCBC staff groups for people with protected characteristic (CEX)	<b>YELLOW (Good)</b>	0.7

**WBO6.2: Improving the way we engage with local people, including young people, listening to their views and acting on them**

<b>Total Points (Max Possible)</b>	<b>1.7 (3)</b>
<b>Rating</b>	<b>0.57 (Amber)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO6.2.1</a>	Review how we communicate and engage with residents, including children and young people to help us become more customer focused and responsive (CEX)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO6.2.2</a>	Provide new opportunities for the community to engage with us on our regeneration plans, holding workshops with key stakeholders including town councils, learners and community groups (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO6.2.3</a>	Develop the Bridgend County Borough Council Climate Citizens Assembly to allow communities to shape our 2030 Net Zero Carbon Agenda (COMM)	<b>RED (Unsatisfactory)</b>	0

**WBO6.3: Offering more information and advice online, and at local level, and making sure you can talk to us and hear from us in Welsh**

<b>Total Points (Max Possible)</b>	<b>2.2 (5)</b>
<b>Rating</b>	<b>0.44 (Amber)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">CED5</a> WBO6.3	Percentage of first call resolutions (CEX) <b>Higher Preferred</b>	75.92%	<b>77.9%</b>	1
<a href="#">CED51</a> WBO6.3	Number of online transactions using the digital platform (CEX) <b>Higher Preferred</b>	77,512	<b>53,834</b>	0
<a href="#">CED52</a> WBO6.3	Number of hits on the corporate website (CEX) <b>Higher Preferred</b>	1,048,920	<b>2,467,219</b>	0.7

<a href="#">CORPB4</a> WBO6.3	Percentage of council staff completing Welsh Language Awareness E-Learning. <b>Higher Preferred</b>	100%	<b>40.32%</b>	0
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## Commitments

Code	Commitment	Status	Points
<a href="#">WBO6.3.1</a>	Develop more community hubs in libraries and other Council buildings so that residents can get more information and help without travelling to Civic Offices (CEX)	<b>AMBER (Adequate)</b>	0.5

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**WBO6.4: Helping clubs and community groups take control of and improve their facilities and protect them for the future**

<b>Total Points (Max Possible)</b>	<b>1 (2)</b>
<b>Rating</b>	<b>0.5 (Amber)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO6.4.1</a>	Invest a further £400k in Community Asset Transfers and support clubs and Community Groups with equipment grants to improve and safeguard the facilities (COMM)	<b>AMBER (Adequate)</b>	0.5
<a href="#">WBO6.4.2</a>	Develop a more coordinated approach with partners to helping people find activities and groups in their communities (SSWB)	<b>AMBER (Adequate)</b>	0.5

**WBO6.5: Becoming an age friendly council**

<b>Total Points (Max Possible)</b>	<b>0.5 (1)</b>
<b>Rating</b>	<b>0.5 (Amber)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO6.5.1</a>	Make Bridgend County Borough a great place to grow old, working with partners to improve leisure activities, accessible housing, care, and support as an Age Friendly Council (SSWB)	<b>AMBER (Adequate)</b>	0.5

**WBO7: A county borough where we support people to be healthy and happy****WBO7.1: Improving active travel routes and facilities so people can walk and cycle**

<b>Total Points (Max Possible)</b>	<b>1 (1)</b>
<b>Rating</b>	<b>1 (Green)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO7.1.1</a>	Improve sustainable and active travel choices, including the Metrolink bus facility in Porthcawl, to increase connectivity and greener travel choices (COMM)	<b>GREEN (Excellent)</b>	1

**WBO7.2: Offering attractive leisure and cultural activities**

<b>Total Points (Max Possible)</b>	<b>4 (5)</b>
<b>Rating</b>	<b>0.8 (Yellow)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO7.2.1</a>	Redevelop Porthcawl Grand Pavilion to increase the use of the new facilities and extend social and leisure facilities, in partnership with Awen Cultural Trust (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO7.2.2</a>	Develop an active leisure offer for older adults to improve physical and mental wellbeing (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO7.2.3</a>	Increase the use of the exercise referral programme by people who may have found it hard to participate in the past (SSWB)	<b>AMBER (Adequate)</b>	0.5
<a href="#">WBO7.2.4</a>	Complete the refurbishment of Pencoed library and provide investment into library services (SSWB)	<b>BLUE (Completed)</b>	1
<a href="#">WBO7.2.5</a>	Develop a long-term Active Bridgend plan and leisure strategy (SSWB)	<b>AMBER (Adequate)</b>	0.5

**WBO7.3: Improving children's play facilities and opportunities**

<b>Total Points (Max Possible)</b>	<b>4 (4)</b>
<b>Rating</b>	<b>1 (Green)</b>

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO7.3.1</a>	Improve the quantity and quality of play opportunities. We will Invest in all children's play areas and make sure inclusive play equipment is provided to allow opportunities for all (SSWB)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO7.3.1</a>	Improve the quantity and quality of play opportunities. We will Invest in all children's play areas and make sure inclusive play equipment is provided to allow opportunities for all (COMM)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO7.3.2</a>	Roll-out the Dare2Explore project in at least 1 more school (EFS)	<b>BLUE (Completed)</b>	1
<a href="#">WBO7.3.3</a>	We will increase the range of after school music ensembles and activities to ensure more pupils benefit from this provision (EFS)	<b>BLUE (Completed)</b>	1

**WBO7.4: Providing free school meals and expanding free childcare provision**

<b>Total Points (Max Possible)</b>	<b>3.7 (5)</b>
<b>Rating</b>	<b>0.74 (Yellow)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">DEFS160</a> WBO7.4	Number of two-year-olds accessing childcare through the Flying Start programme (EFS) <b>Higher Preferred</b>	470	<b>472</b>	0.7
<a href="#">DEFS162</a> WBO7.4	Percentage of non-maintained settings that are judged by Care Inspectorate Wales as at least 'good' (EFS) <b>Higher Preferred</b>	100%	<b>76.5%</b>	0
<a href="#">DEFS163</a> WBO7.4	Percentage of eligible learners offered a free school meal (EFS) <b>Higher Preferred</b>	100%	<b>100%</b>	1

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO7.4.1</a>	Provide free school meals to all primary school learners by September 2024 (EFS)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO7.4.2</a>	Work with childminders, nurseries and others to roll-out universal childcare for all two-year-olds (EFS)	<b>GREEN (Excellent)</b>	1

**WBO7.5: Integrating our social care services with health services so people are supported seamlessly**

<b>Total Points (Max Possible)</b>	<b>1.7 (2)</b>
<b>Rating</b>	<b>0.85 (Green)</b>

## Performance Indicators

PI Ref & Aim	PI Description and Preferred Outcome	Q3 23-24 RYAG vs Target		Points
		Target	Actual	
<a href="#">SSWB75</a> WBO7.5	Number of people recorded as delayed on the national pathway of care (SSWB) <b>Lower Preferred</b>	71	<b>50</b>	0.7

## Commitments

Code	Commitment	Status	Points
<a href="#">WBO7.5.1</a>	Work even more closely with the NHS so all people receive the right health or care service at the right time (SSWB)	<b>GREEN (Excellent)</b>	1

**WBO7.6: Improving the supply of affordable housing**

<b>Total Points (Max Possible)</b>	<b>2.4 (3)</b>
<b>Rating</b>	<b>0.8 (Yellow)</b>

## Commitments

Code	Commitment	Status	Points
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<a href="#">WBO7.6.1</a>	Increase the number of affordable homes in Bridgend County Borough in partnership with Welsh Government and social landlords (CEX)	<b>GREEN (Excellent)</b>	1
<a href="#">WBO7.6.2</a>	Get a better understanding of housing and support needs and work with social landlords to provide homes to suit those needs (CEX)	<b>YELLOW (Good)</b>	0.7
<a href="#">WBO7.6.3</a>	Improve the way we deal with empty homes (CEX)	<b>YELLOW (Good)</b>	0.7

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<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>STATEMENT OF ACCOUNTS 2022-23 LESSONS LEARNED</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER – FINANCE, HOUSING &amp; CHANGE</b>
<b>Responsible Officer:</b>	<b>NIGEL SMITH GROUP MANAGER – CHIEF ACCOUNTANT</b>
<b>Policy Framework and Procedure Rules:</b>	<b>There is no impact on the Policy Framework and Procedure Rules</b>
<b>Executive Summary:</b>	<ul style="list-style-type: none"> <li>• <b>The Council’s Statement of Accounts 2022-23 was approved by the Governance and Audit Committee on 25 January 2024, and approved by the Auditor General for Wales on 26 January 2024.</b></li> <li>• <b>Following Audit Wales’ report on the audit of the accounts, the Committee requested a report on ‘lessons learned’ from the audit.</b></li> <li>• <b>A workshop has been undertaken with members of the Finance Team to feed back findings from the 2022-23 audit, and to set out the timetable and actions for the forthcoming closing of the accounts for 2023-24.</b></li> </ul>

## 1. Purpose of Report

- 1.1 The purpose of the report is to present to the Governance and Audit Committee the lessons learned following the completion of the audit of the 2022-23 Statement of Accounts.

## 2. Background

- 2.1 The preparation of the Statement of Accounts is a requirement of the Accounts and Audit (Wales) Regulations 2014 (as amended 2018) and its content is defined by the Chartered Institute of Public Finance and Accountancy’s ‘Code of Practice on Local Authority Accounting in the United Kingdom’.
- 2.2 The draft Statement of Accounts were passed to Audit Wales on 18 July 2023 and presented to the Governance and Audit Committee on 26 July 2023. During the audit a number of amendments were identified, as set out in Audit Wales’ Audit of Accounts

Report, which was presented to the Governance and Audit Committee on 25 January 2024. These are summarised below:

- Related party disclosures – a reduction in the amount recorded due to an overstatement error.
- Non-current assets – restatement of the Minimum Revenue Provision (the amendment was identified by officers and reported to Audit Wales).
- Non-current assets – capital commitments – restatement to reflect the level of outstanding commitment against capital contracts in progress.
- Short term debtors – an overstatement of income for the year due to reserving income into 2022-23 that related to 2023-24. Officers identified this and brought it to the attention of Audit Wales.
- Financial Instruments – the fair value of the Private Finance Initiative and other long-term liabilities was amended and the total financial liabilities figure shown in the liability risk table was also amended.
- Events after the reporting period – following the discovery of Reinforced Autoclaved Aerated Concrete (RAAC) within Bridgend Market, an additional note was added to advise readers of the accounts of this.
- Amended to consolidate Bridgend County Borough Council's share of Cardiff Capital Region City Deal accounts into the Council's accounts.
- A number of other minor amendments were required including audit fee disclosure, narrative changes, casting errors and cross-referencing corrections.

2.3 Audit Wales made one recommendation:

- Evidence of internal costs applied in the revaluation of Land & Buildings should be retained to support the valuations held within the Asset Management System.

2.4 The audited accounts were presented to the Governance and Audit Committee on 25 January 2024, and the audit certificate signed by the Auditor General for Wales on 26 January 2024. The Statement of Accounts received an unqualified report.

### **3. Current situation / proposal**

3.1 As noted above, the errors identified were corrected in the final audited Statement of Accounts. Two of the amendments required changes to the core statements – the debtors' adjustment and the City Deal amendment. All other amendments were to the notes to the accounts. The Finance Team always strive to ensure that the draft Statement of Accounts are presented as accurately as possible notwithstanding the complexity of the document. The errors identified during the 2022-23 audit will be checked during the 2023-24 accounts preparation to ensure, as far as possible, they are presented correctly.

3.2 The Finance Team already have in place a number of processes to assist in the Statement of Accounts preparation which will continue for the audit of the 2023-24 accounts:

- In advance of the closing of accounts process, a detailed closing pack is prepared and circulated to finance teams and others with a direct link to the preparation of the accounts, and individual teams also maintain closing task lists to ensure completion of all necessary tasks. The Closing Pack is prepared and shared with

the Finance Team in advance of the closing period to give sufficient time for any queries and uncertainties to be resolved

- All finance staff complete a schedule of availability during the closing and audit timeframe, to ensure availability of staff at key points during the process, and to enable the audit team to enable effective planning of audit work.
- Queries raised by the audit team are processed via the Financial Control and Closing Team, ensuring queries and responses are coordinated and tracked and queries are resolved promptly and any outstanding issues are followed up.
- The preparation of the final Statement of Accounts has been automated as much as possible, reducing the potential for errors and providing a more efficient process. Any opportunities to further automate processes will be explored and implemented where possible.
- The draft accounts are reviewed by senior officers prior to submission to the Governance and Audit Committee and Audit Wales, to minimise the likelihood of errors in the accounts, including casting and presentational errors as well as cross-checking notes to the core statements.
- Weekly meetings are held with the audit team to monitor progress of the audit and to discuss any issues as they arise, ensuring a prompt resolution of queries raised.

3.3 In order to further improve the information exchange between the Council and Audit Wales, a new process for sharing audit information will be implemented for the 2023-24 audit using a collaborative data sharing software package. This will enable a secure means of data exchange and will also provide progress updates on audit queries.

3.4 A workshop has been held with key staff within the Finance Team in readiness for the preparation of the 2023-24 Statement of Accounts. The workshop provided feedback on the audit of the previous year's accounts, the items identified above, and the timeliness for completing the current year's accounts. Staff were given the opportunity to raise any questions around the process and detail of the accounts at this time.

3.5 The consolidation of the City Deal accounts into Bridgend's own Statement of Accounts is reliant upon City Deal's accounts being available early in the process. This is outside the control of the Council and therefore, as was the case with the 2022-23 Statements, agreement will be sought with Audit Wales to adopt the same approach in the current year as last, that is, to provide a non-consolidated account in the first instance and consolidate the City Deal figures as soon as they are available. This will enable the audit to progress rather than waiting until the consolidated accounts are completed.

3.6 The recommendation in relation to internal costs applied in the revaluations was fed back to the valuers to ensure that records are maintained for all valuations to enable the audit team to verify the figures included in the Asset Management System and therefore the Statement of Accounts.

#### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the

impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

## **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

5.1 The Act provides the basis for driving a different kind of public service in Wales, with 5 ways of working to guide how public services should work to deliver for people. The well-being objectives are designed to complement each other and are part of an integrated way of working to improve well-being for the people of Bridgend. It is considered that there will be no significant or unacceptable impacts upon the achievement of the well-being goals or objectives as a result of this report.

## **6. Climate Change Implications**

6.1 There are no climate change implications as a result of this report.

## **7. Safeguarding and Corporate Parent Implications**

7.1 There are no Safeguarding or Corporate Parent implications as a result of this report.

## **8. Financial Implications**

8.1 There are no financial implications as a result of this report.

## **9. Recommendation**

9.1 It is recommended that the Governance and Audit Committee notes the report.

## **Background documents**

None

<b>Meeting of:</b>	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
<b>Date of Meeting:</b>	<b>18 APRIL 2024</b>
<b>Report Title:</b>	<b>FORWARD WORK PROGRAMME 2024-25</b>
<b>Report Owner / Corporate Director:</b>	<b>CHIEF OFFICER – FINANCE, HOUSING AND CHANGE</b>
<b>Responsible Officer:</b>	<b>DEBORAH EXTON DEPUTY HEAD OF FINANCE</b>
<b>Policy Framework and Procedure Rules:</b>	There is no impact on the policy framework and procedure rules.
<b>Executive Summary:</b>	<ul style="list-style-type: none"> <li>• <b>The Governance and Audit Committee has a number of core functions and responsibilities within its remit.</b></li> <li>• <b>It receives a number of reports and presentations throughout the year to enable it to carry out those core functions and responsibilities effectively and to provide it with confidence in the financial governance of the Authority.</b></li> <li>• <b>To enable the Committee to provide this assurance and to ensure it is covering its range of responsibilities, a Forward Work Programme (FWP) is presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary.</b></li> <li>• <b>Committee approved the Forward Work Programme for 2024-25 at its meeting on 25 January 2024. The updated Forward Work Programme (FWP) for 2024-25 is at Appendix A.</b></li> <li>• <b>Committee is requested to approve the updated FWP or request changes for future meetings.</b></li> </ul>

## 1. Purpose of Report

1.1 The purpose of this report is to seek approval for the updated Forward Work Programme for 2024-25.

## 2. Background

2.1 The core functions of an effective Governance and Audit Committee include the responsibility to:

- review, scrutinise and issue reports and recommendations in relation to the Authority’s financial affairs.
- consider the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting, governance processes, performance assessment and complaints arrangements.
- seek assurances that action is being taken on risk-related issues identified by auditors and inspectors.
- consider the effectiveness of the Council’s anti-fraud and corruption arrangements.
- be satisfied that the Council’s assurance statements properly reflect the risk environment and any actions required to improve it.
- oversee the work of internal audit (including the annual plan and strategy) and monitor performance.
- review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary.
- receive the annual report of the Head of Internal Audit.
- consider the reports of external audit and inspection agencies, where applicable.
- ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
- review and approve the financial statements, external auditor’s opinion and reports to Members, and monitor management action in response to the issues raised by external audit.
- review and make any recommendations for change to the Council’s draft self-assessment report.
- consider panel performance assessment reports into how the Council is meeting its performance requirements.

2.2 Effective Governance and Audit Committees help to raise the profile of governance, internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

### 3. Current situation / proposal

3.1 In order to assist the Committee in ensuring that due consideration is given to all aspects of their core functions the updated Forward Work Programme for 2024-25 is attached at **Appendix A**. Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.

3.2 Shown below are the items scheduled to be presented at the next scheduled meeting, to be held on 6 June 2024.

<b>Proposed Agenda Items – 6 June 2024</b>	
1	Governance and Audit Committee Action Record
2	Audit Wales Governance and Audit Committee Reports

3	Going Concern Assessment
4	Audit Enquiries Letter
5	Annual Internal Audit Report 2023-24
6	Internal Audit Annual Strategy and Audit Plan 2024-25
7	Corporate Risk Assessment
8	Updated Forward Work Programme

3.3 The schedule of items for discussion at specific meetings may be subject to change, to take into account other items that need to be considered, and operational factors.

#### **4. Equality implications (including Socio-economic Duty and Welsh Language)**

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

#### **5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives**

5.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

#### **6. Climate Change Implications**

6.1 There are no climate change implications arising from this report.

#### **7. Safeguarding and Corporate Parent Implications**

7.1 There are no safeguarding or corporate parent implications arising from this report.

#### **8. Financial Implications**

8.1 There are no financial implications arising from this report.

#### **9. Recommendation**

9.1 That the Committee considers and approves the updated Forward Work Programme for 2024-25.

#### **Background documents**

None

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GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2024-25	Frequency	06 June 2024	19 July 2024	26 September 2024	28 November 2024	30 January 2025	24 April 2025
<b>Standing Items</b>							
Governance and Audit Committee Action Record	Each meeting	✓	✓	✓	✓	✓	✓
Audit Wales Governance and Audit Committee Reports	Each meeting	✓	✓	✓	✓	✓	✓
Updated Forward Work Programme	Each meeting	✓	✓	✓	✓	✓	✓
<b>Annual Accounts</b>							
Statement of Accounts 2023-24 (unaudited)	Annually		✓				
Porthcawl Harbour Return 2023-24 (unaudited)	Annually		✓				
Going Concern Assessment	Annually	✓					
Audit Enquiries Letter	Annually	✓					
Audit Wales Audit of Accounts Report <i>(included with Audited Statement of Accounts Report item)</i>	Annually				✓		
Audited Statement of Accounts <i>(including final Annual Governance Statement)</i>	Annually				✓		
Porthcawl Harbour Return (audit letter)	Annually				✓		
<b>Governance</b>							
Draft Annual Governance Statement	Annually		✓				
Half Year Review of the Annual Governance Statement	Annually				✓		
Code of Corporate Governance	Annually						✓
Audit Wales Annual Audit Plan <i>(included in Audit Wales Governance and Audit Committee Reports item)</i>	Annually						✓
Annual Audit Summary <i>(included in Audit Wales Governance and Audit Committee Reports item)</i>	Annually					✓	
<b>Internal Audit Reports</b>							
Annual Internal Audit Report 2023-24	Annually	✓					
Internal Audit Shared Service Charter	Annually						✓
Internal Audit Annual Strategy and Audit Plan 2024-25	Annually	✓					
Self Assessment of the Governance and Audit Committee	Annually					✓	
Internal Audit Progress Reports	Quarterly			✓	✓	✓	✓
Internal Audit Recommendation Monitoring Report	Quarterly			✓	✓	✓	✓
Governance and Audit Committee Annual Report	Annually (unless revised)			✓	✓		
<b>Treasury Management</b>							
Treasury Management Outturn Report 2023-24	Annually		✓				
Treasury Management Half Year Report 2024-25	Annually				✓		
Treasury Management Strategy 2025-26	Annually					✓	
<b>Risk Assurance</b>							
Corporate Risk Assessment	6 monthly	✓				✓	
Corporate Risk Policy	Annually					✓	
<b>Counter Fraud</b>							
Corporate Fraud Report 2023-24	Annually		✓				
Anti Tax Evasion Policy (previously considered April 2023, due April 2025)	Biennially						✓
<b>Performance Related</b>							
Complaints Process	Annually				✓		
Regulatory Tracker	6 monthly		✓			✓	
Annual Self Assessment of the Council's Performance (Corporate Self-Assessment)	Generally once or twice a year		✓				✓

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