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## 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

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Rhowch wybod i ni os mai Cymraeg yw eich  
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Annwyl Cyngorydd,

#### **PWYLLGOR LLYWODRAETHU AC ARCHWILIO**

Cynhelir Cyfarfod Pwyllgor Llywodraethu ac Archwilio o bell trwy Timau Microsoft ar **Dydd Iau, 9 Medi 2021** am **14:00**.

#### **AGENDA**

1. Ethol Cadeirydd ar gyfer y Cyfarfod
2. Ymddiheuriadau am absenoldeb  
Derbyn ymddiheuriadau am absenoldeb gan Aelodau.
3. Datganiadau o fuddiant  
Derbyn datganiadau o ddiddordeb 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.
4. Cymeradwyaeth Cofnodion 3 - 12  
I dderbyn am gymeradwyaeth y Cofnodion cyfarfod y 22/07/21
5. Cofnod Gweithredu'r Pwyllgor Llywodraethu ac Archwilio 13 - 16
6. Cwynion Corfforaethol 17 - 48
7. Adroddiadau Pwyllgor Llywodraethu ac Archwilio Cymru 49 - 80
8. Cynllun Archwilio Blynyddol yr Archwiliad Allanol 2021-22 81 - 88
9. Blaenraglen Waith wedi'i Diweddaru 2021-22 89 - 94
10. 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.

Yn ddiffuant

**K Watson**

Prif Swyddog – Gwasanaethau Cyfreithiol, Adnoddau Dynol a Rheoleiddio

Nodyn: Sylwch: Yn sgil yr angen i gadw pellter cymdeithasol, ni fydd y cyfarfod hwn yn cael ei gynnal yn ei leoliad arferol. Yn hytrach, bydd hwn yn gyfarfod rhithwir a bydd Aelodau'r Cyngor a Swyddogion yn mynychu o bell. Bydd y cyfarfod yn cael ei recordio i'w ddarlledu ar wefan y Cyngor cyn gynted ag sy'n ymarferol ar ôl y cyfarfod. Os oes gennych unrhyw gwestiwn am hyn, cysylltwch â [cabinet\\_committee@bridgend.gov.uk](mailto:cabinet_committee@bridgend.gov.uk) neu ffoniwch 01656 643147 / 643148.

**Dosbarthiad:**

Cynghorwyr

CA Green

JE Lewis

MJ Kearn

B Sedgebeer

Cynghorwyr

RM Granville

LM Walters

AJ Williams

PA Davies

Cynghorwyr

P Davies

TH Beedle

A Hussain

E Venables

Aelod Lleyg:

Mrs J Williams

# Agenda Item 4

PWYLLGOR LLYWODRAETHU AC ARCHWILIO - DYDD IAU, 22 GORFFENNAF 2021

COFNODION CYFARFOD Y PWYLLGOR LLYWODRAETHU AC ARCHWILIO A  
GYNHALIWYD O BELL TRWY MICROSOFT TEAMS DYDD IAU, 22 GORFFENNAF 2021, AM  
14:00

## Presennol

Y Cynghorydd LM Walters – Cadeirydd

JE Lewis  
TH Beedle

MJ Kearn  
A Hussain

RM Granville

AJ Williams

## Ymddiheuriadau am Absenoldeb

CA Green, B Sedgebeer, PA Davies, P Davies a/ac E Venables

## Swyddogion:

Simon Roberts	Uwch Ymchwilydd Twyll
Deborah Exton	Dirprwy Bennaeth Cyllid dros dro
Samantha Clements	Archwilio Cymru
Mark Galvin	Uwch Swyddog Gwasanaethau Democrataidd - Pwyllgorau
Gill Lewis	Pennaeth Cyllid a Swyddog 151 Dros Dro
Michael Pitman	Swyddog Gwasanaethau Democrataidd – Pwyllgorau
Nigel Smith	Rheolwr Cyllid
Jason Blewitt	Archwilio Cymru
Martin Morgans	Pennaeth Gwasanaeth - Perfformiad a Gwasanaethau Partneriaeth

## Aelod Lleyg:

Mrs J Williams

## 258. DATGANIADAU O FUDDIANT

Dim

## 259. CYMERADWYO COFNODION

PENDERFYNWYD: Bod cofnodion cyfarfod 18 Mehefin 2021 yn cael eu cymeradwyo fel cofnod gwir a chywir

## 260. COFNOD GWEITHREDU'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO

Cyflwynodd y Rheolwr Gwasanaethau Democrataidd adroddiad a roddodd ddiweddariad i'r Pwyllgor ar y Cofnod Gweithredu, a ddyfeisiwyd fel ffordd o olrhain y penderfyniadau a wnaed gan y Pwyllgor wrth iddo gyflawni ei swyddogaethau.

Dywedodd fod y Cofnod Gweithredu yn cael ei gyflwyno i bob cyfarfod o'r Pwyllgor Llywodraethu ac Archwilio a'i fod ynghlwm yn Atodiad A i'r adroddiad eglurhaol. Amlinellodd y camau a restrir yn yr Atodiad gyda'r cynnydd hyd yma ar bob un o'r rhain.

Gofynnodd y Cadeirydd am yr adroddiad cynaliadwyedd ariannol gan Archwilio Cymru, a oedd i fod i gael ei ddwyn i gyfarfod mis Gorffennaf, a gofynnodd a oedd diweddariad ar hyn. Dywedodd Cynrychiolydd Archwilio Cymru fod sylwadau swyddogion wedi dod i law ar hyn a bod Archwilio Cymru yn y broses o ddelio â'r rhain. Esboniodd fod yr

adroddiad lleol a'r adroddiad cenedlaethol yn debygol o gael eu dwyn i gyfarfod mis Medi. Gofynnodd y Cadeirydd a ellid diweddarau'r cofnod gweithredu i adlewyrchu hyn.

PENDERFYNWYD: Bod y pwyllgor wedi nodi'r adroddiad.

261. ADRODDIADAU PWYLLGOR LLYWODRAETHU AC ARCHWILIO CYMRU

Cyflwynodd Cynrychiolydd Archwilio Cymru adroddiad a roddodd ddiweddiariad i'r pwyllgor ar y gwaith archwilio ariannol a pherfformiad a wnaed, ac sydd i fod i gael ei wneud, gan Archwilio Cymru.

Esboniodd Cynrychiolydd Archwilio Cymru fod llawer o'r gwaith archwilio ariannol a restrwyd bellach wedi'i gwblhau ac y byddai'n cael ei drafod ar yr agenda yn y cyfarfod hwn. Ychwanegodd fod y gwaith a wnaed ar Archwilio Ffurflenni 2020-21 ar gyfer Cydbwyllgor Amlogfa Llangrallo hefyd wedi'i gwblhau ac y byddai'n cael ei ddwyn i'r pwyllgor hwnnw ym mis Medi. Ychwanegodd y byddai Archwiliad o Grantiau a Ffurflenni 2020-21 y Cyngor yn cael ei gynnal o fis Hydref hyd at fis Rhagfyr eleni.

Esboniodd Cynrychiolydd Archwilio Cymru fod gwaith Deddf Llesiant Cenedlaethau'r Dyfodol yn parhau am y cyfnod 2021-22, ond bod ymgynghori wedi digwydd gydag awdurdodau lleol a'r consensws oedd y dylai Archwilio Cymru integreiddio'r gwaith hwn â'r gwaith archwilio safonol.

Esboniodd Cynrychiolydd Archwilio Cymru fod y gwaith Sicrwydd ac Asesu Risg yn brosiect i nodi lefel y sicrwydd archwilio a/neu lle gallai fod angen gwneud gwaith archwilio pellach yn y blynyddoedd i ddod mewn perthynas â risgiau i'r Cyngor o roi trefniadau priodol ar waith i sicrhau gwerth am arian wrth ddefnyddio adnoddau. Roedd y gwaith hwn yn parhau trwy gydol y flwyddyn.

Amlinellodd yr eitem *Springing Forward - Examining the Building Blocks for a Sustainable Future* ac esboniodd ei fod yn adolygiad thematig a oedd yn edrych ar bob awdurdod yng Nghymru a sut yr oeddent yn cryfhau eu gallu i drawsnewid, addasu a chynnal y modd y darperir gwasanaethau. Ychwanegodd eu bod ar hyn o bryd yn cwmpasu'r gwaith a'i fod wedi'i gynllunio ar gyfer Hydref 2021 ymlaen, gydag arolwg yn cael ei gyhoeddi i swyddogion ac Aelodau ym mis Medi i nodi'r themâu allweddol i ganolbwyntio arnynt.

Amlinellodd Cynrychiolydd Archwilio Cymru yr adolygiad a oedd yn ymwneud â phartneriaeth ieched Cwm Taf Morgannwg yn dilyn trosglwyddiad y Cyngor i'r bartneriaeth yn 2019. Roedd y cwmpas i'w drafod gyda'r Cyngor o hyd ac roedd trafodaeth grŵp wedi'i threfnu ar gyfer 17 Awst 2021 i sefydlu hyn. Mae'r gwaith ar hyn i fod i ddechrau yn Hydref 2021.

Esboniodd Cynrychiolydd Archwilio Cymru fod adroddiad gwaith Archwilio Cymru yma bellach yn adroddiad chwarterol ond y byddai hefyd yn tynnu sylw at y gwaith gydag ESTYN ac Arolygiaeth Gofal Cymru (CIW).

Amlinellodd Cynrychiolydd Archwilio Cymru hefyd yr adolygiad strategaeth ddigidol a gynhaliwyd yn 2018. Ers hynny, mae'r Cyngor wedi mabwysiadu Strategaeth Ddigidol 2020-2024. Cyflwynodd y meysydd allweddol y gallai'r Cyngor wella arnynt a'r modd o gyflawni hyn. Rhestrwyd hyn yn Arddangosyn 1 yr adroddiad.

Roedd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid o'r farn fod canfyddiadau'r adolygiad gan Archwilio Cymru yn deg a bod nifer o feysydd i'w gwella ac, yn enwedig ers y pandemig, bu newidiadau yn y ffordd yr oedd CBSPAO yn gweithio ac roedd yn

bwysig cymryd y rheini i ystyriaeth a dysgu oddi wrthynt wrth symud ymlaen gyda'r Strategaeth Ddigidol. Ychwanegodd fod y bwrdd rhaglen wedi'i sefydlu a oedd yn rhoi sylwadau am adnoddau a risgiau ac ati ac roedd CBSPAO wedi ystyried y rhain. Roedd adolygiad rheolaidd o'r gofrestr risg yn un agwedd a ddaeth o hyn a oedd wedi'i bwydo trwy CMB a CCMB ac y gallai'r pwyllgorau Craffu edrych arno maes o law.

Gofynnodd yr Aelod Lleyg am eglurder ar y pwynt y byddai pwyllgor Craffu yn adolygu'r cynnydd maes o law - pa amserlen realistig y gellid ei disgwyl er mwyn sicrhau cynnydd. Dywedodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid ei bod yn anodd darparu amserlen glir gan mai dyma ddechrau proses a thaith hir o ran newid lleoliadau gwaith, arferion gwaith a materion diwylliannol. Ychwanegodd fod y bwrdd yn cyfarfod yn fisol felly fe fyddai diweddariadau rheolaidd, ac y byddai darparu amserlenni yn golygu gosod amserlenni ar gyfer prosiectau unigol er mwyn rhoi arwydd clir o'r hyn y dylid ei ddisgwyl.

Gofynnodd yr Aelod Lleyg am y goblygiadau ariannol a'r gyllideb sy'n ofynnol ar gyfer y strategaeth. Esboniodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid y bydd gan bob un o'r prosiectau sy'n rhan o'r strategaeth achos busnes llawn. Esboniodd mai un o'r materion mewn awdurdodau lleol gan gynnwys CBSPAO yw gwireddu buddion a'r hyn y llwyddodd y prosiectau i'w gyflawni ar ôl eu cwblhau. Dywedodd mai hwn oedd un o'r prif feysydd ffocws i'r bwrdd rhaglen wrth geisio rhyddhau adnoddau ac ailgyfeirio'r gallu hwnnw i feysydd eraill a allai fod yn ei chael hi'n anodd, gyda'r nod o gyfoethogi swyddi a defnyddio adnoddau yn well yn hytrach na chanolbwyntio'n uniongyrchol ar arbedion arian parod.

Ymhelaethodd y Dirprwy Bennaeth Cyllid Dros Dro ar ofynion y gyllideb ac egluro bod rhywfaint o arian ar gael o brosiectau TGCh blaenorol, refeniw yn ogystal â chyllid cyfalaf, a amlygwyd yn y rhaglen gyfalaf. Roedd cyllid pellach ar gael gan ddefnyddio cronfeydd wrth gefn wedi'u clustnodi a fyddai'n helpu i gyflymu nifer o'r prosiectau a byddai unrhyw achosion busnes pellach a ddeuai i'r bwrdd yn cael eu gwerthuso ac yn tynnu o gronfeydd pe bai angen.

Gofynnodd yr Aelod Lleyg pa faterion diwylliannol a ddisgwylid. Esboniodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid fod llawer o staff wedi cyflawni eu rôl yn yr un modd am amser hir ond bod aneffeithlonrwydd sef yr hyn yr oedd angen gweithio arno ac weithiau mae angen perswadio pobl i ddeall bod dull newydd yn fwy buddiol mewn gwirionedd.

Gofynnodd y Cadeirydd a ellid dod ag adroddiad diweddar i'r pwyllgor yn y flwyddyn newydd a oedd yn canolbwyntio ar y risgiau a oedd yn cael eu profi o'r prosiect, gan gynnwys y camau yr oedd angen eu cymryd i roi'r strategaeth ar waith.

**PENDERFYNWYD:** Bod y Pwyllgor yn nodi Adroddiadau Pwyllgor Llywodraethu ac Archwilio, Archwilio Cymru yn Atodiad A ac Atodiad B.

## 262. DATGANIAD O GYFRIFON 2020-21

Cyflwynodd y Rheolwr Grŵp Dros Dro - Prif Gyfrifydd adroddiad o'r Datganiad Cyfrifon archwiliedig ar gyfer 2020-21, a oedd i fod i gael ei ardystio gan ein harchwilwyr allanol, Archwilio Cymru, a Llythyr Cynrychiolaeth cysylltiedig y Cyngor.

Dywedodd fod Datganiad Cyfrifon archwiliedig diwygiedig 2020-21 ynghlwm yn Atodiad A. Roedd manylion yr holl newidiadau wedi'u cynnwys yn Adroddiad Archwiliad Cyfrifon yr Archwilydd yn Atodiad B. Roedd yr Archwilydd Penodedig angen Llythyr

Cynrychiolaeth Terfynol gan y Cyngor i gwblhau'r broses a galluogi i'r cyfrifon gael eu cymeradwyo a oedd i'w gweld yn Atodiad C.

Esboniodd y Rheolwr Grŵp Dros Dro - Prif Gyfrifydd fod y Datganiad Cyfrifon 2020-21 nas archwiliwyd wedi'i lofnodi gan y swyddog ariannol cyfrifol ar 11 Mehefin 2021 a'i gyflwyno i'r Pwyllgor Llywodraethu ac Archwilio ar 18 Mehefin 2021 i'w nodi. Yn y cyfamser, cynhaliwyd yr archwiliad allanol, gan arwain at wneud nifer o newidiadau i'r datganiadau ariannol, mae'r pwyntiau allweddol wedi'u rhestru yn 3.2 a 3.3 o'r adroddiad gyda'r manylion llawn yn Atodiad B.

Ychwanegodd, yn amodol ar gymeradwyaeth y Pwyllgor i'r datganiad cyfrifon a'r llythyr cynrychiolaeth, y rhagwelwyd y byddai'r archwilydd cyffredinol yn llofnodi'r cyfrifon archwiliedig ac yn dilyn hyn, byddem yn cyhoeddi'r cyfrifon archwiliedig terfynol yn unol â'r dyddiad cau statudol sef 31 Gorffennaf 2021.

Esboniodd y Rheolwr Archwilio - Archwilio Cymru fod pwysau Covid-19 wedi profi i fod yn anodd ond roedd cwblhau'r datganiad cyfrifon erbyn mis Gorffennaf yn orchest. Diolchodd i'r tîm cyllid am eu gwaith caled yn cyflawni tasg o'r fath.

Dywedodd Rheolwr Archwilio - Archwilio Cymru nad oedd sicrwydd yn cael ei warantu ond eu bod yn gweithio i lefel o berthnasedd a oedd yn anelu at nodi a chywiro camdatganiadau a allai fel arall achosi i ddefnyddiwr y cyfrifon gael eu camarwain. Mae Archwilio Cymru wedi gosod y lefel ar £4.8 miliwn ar gyfer archwiliad eleni. Ychwanegodd fod y gwaith archwilio bellach wedi'i gwblhau ac roedd Archwilio Cymru yn bwriadu cyhoeddi barn archwilio ddiamedod ar gyfrifon eleni unwaith y byddai'r Llythyr Cynrychiolaeth wedi'i ddarparu yn seiliedig ar yr hyn a nodir yn Atodiad 1.

Tynnodd Rheolwr Archwilio - Archwilio Cymru sylw at y materion sy'n codi o'r archwiliad fel y nodwyd ym mhwyntiau 11 i 14.

Adleisiodd y Cadeirydd ddiolch y Rheolwr Archwilio ond diolchodd hefyd i Archwilio Cymru am eu gwaith caled yn enwedig yn y flwyddyn ddiwethaf gyda phwysau'r pandemig.

**PENDERFYNWYD:** Bod y Pwyllgor yn:

- cymeradwyo Datganiad Cyfrifon archwiliedig 2020-21 fel y'i diwygiwyd (Atodiad A);
- nodi Adroddiad Archwiliad Cyfrifon yr archwilwyr penodedig (Atodiad B);
- nodi a chytuno ar y Llythyr Cynrychiolaeth Terfynol i Archwilio Cymru (Atodiad C).

263. **FFURFLEN DRETH HARBWR PORTHCRAWL 2020-21 LLYTHYR ARCHWILIO BLYNYDDOL**

Cyflwynodd y Rheolwr Grŵp Dros Dro - Prif Gyfrifydd adroddiad a'i bwrpas oedd cyflwyno Llythyr Archwilio Blynyddol 2020-21 yr Archwilydd Penodedig ar gyfer Harbwr Porthcawl, sydd ynghlwm fel Atodiad A, i'w nodi.

Esboniodd y Rheolwr Grŵp Dros Dro - Prif Gyfrifydd fod y Llythyr Archwilio Blynyddol 2020-21 sydd ynghlwm yn atodiad A ar gyfer Harbwr Porthcawl yn cadarnhau bod yr Archwilydd Penodedig yn bwriadu cyhoeddi tystysgrif archwilio ddiamedod, gan gadarnhau ei fod yn cyflwyno golwg wir a theg o sefyllfa ariannol a thrafodiadau'r Harbwr.

Cadarnhaodd y llythyr hefyd fod yr Archwilydd Penodedig yn fodlon na chanfuwyd unrhyw gamddatganiadau yn y Ffurflen Flynyddol ac nad oedd unrhyw faterion eraill yn effeithio ar eu barn archwilio. Rhagwelwyd y bydd yr Archwilydd Penodedig yn ardystio'n ffurfiol bod yr archwiliad o'r cyfrifon wedi'i gwblhau, ar 23 Gorffennaf 2021.

PENDERFYNWYD: bod y Pwyllgor yn:

- nodi'r Llythyr Archwilio Blynyddol 2020-21 yn Atodiad A

264. **ADRODDIAD ALLDRO BLYNYDDOL RHEOLI TRYSORLYS 2020-21**

Cyflwynodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid adroddiad a roddodd y wybodaeth ddiweddaraf i'r Pwyllgor Llywodraethu ac Archwilio ar y sefyllfa alldro ar gyfer gweithgareddau rheoli trysorlys ar gyfer 2020-21, Dangosyddion Rheoli'r Trysorlys ar gyfer 2020-21, gan dynnu sylw at gydymffurfio â pholisïau ac arferion y Cyngor.

Dywedodd fod y Pwyllgor Llywodraethu ac Archwilio, yn ystod blwyddyn ariannol 2020-21, wedi derbyn Adroddiad Alldro Blynyddol Rheoli'r Trysorlys 2019-20 ym mis Medi 2020, Adroddiad Hanner Blwyddyn Rheoli'r Trysorlys 2020-21 ym mis Tachwedd 2020 a'r TMS 2021-22 ym mis Ionawr 2021. Amlinellodd nifer o newidiadau a wnaed ers hynny a gyflwynwyd i'r pwyllgor yn y cyfarfod blaenorol.

Amlinellodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid y newidiadau economaidd a ddigwyddodd yn ystod y cyfnod 2020-21 gan gynnwys cyfnod Pandemig Covid-19 a chyfnod pontio Brexit. Ers dechrau'r pandemig Covid-19, mae Llywodraeth y DU a Chymru wedi cyhoeddi ystod eang o gynlluniau cymorth ariannol i geisio lliniaru'r effaith ar yr economi, busnesau ac unigolion. Rhestrwyd y rhain yn adran 4.1.5 yr adroddiad. Ychwanegodd fod crynodeb o'r gweithgareddau rheoli'r trysorlys ar gyfer 2020-21 ynghlwm yn Atodiad A.

Er mwyn tynnu sylw at rai meysydd allweddol, dywedodd nad oedd unrhyw fenthyca tymor hir wedi'i gymryd yn ystod 2020-21 ac nad oedd aildrefnu dyledion. Mae llifau arian ffafriol wedi darparu cronfeydd dros ben ar gyfer buddsoddi a'r balans ar fuddsoddiadau ar 31 Mawrth 2021 oedd £51.55 miliwn, gyda chyfradd llog ar gyfartaledd o 0.21%. Roedd gwybodaeth bellach yn 4.2.2 o'r adroddiad.

Amlinellodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid gyfanswm y benthyca allanol a oedd ychydig yn llai na £97 miliwn gyda chyfradd llog o 4.7% ar gyfartaledd. Roedd gwybodaeth bellach yn 4.23 a 4.24 o'r adroddiad.

PENDERFYNWYD: Bod y Pwyllgor yn:

- Yn nodi gweithgareddau rheoli'r trysorlys blynyddol a Dangosyddion Rheoli'r Trysorlys ar gyfer 2020-21.

265. **COFRESTR RISG GORFFORAETHOL**

Cyflwynodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid adroddiad a roddodd ddiweddariad i'r Pwyllgor Llywodraethu ac Archwilio ar y newidiadau i'r Aseiad Risg Corfforaethol, yn unol â llinell amser rheoli risg y Cyngor sydd wedi'i chynnwys ym Mholisi Rheoli Risg y Cyngor.

Dywedodd ei bod yn ofynnol i'r Cyngor ddatblygu prosesau rheoli risg effeithiol, gan gynnwys aseiad o risgiau corfforaethol ac roedd Cylch Gorchwyl y Pwyllgor Llywodraethu ac Archwilio yn ei gwneud yn ofynnol i'r Pwyllgor adolygu, craffu a

chyhoeddi adroddiadau ac argymhellion ar briodoldeb rheolaeth risg y Cyngor, rheolaeth fewnol a threfniadau llywodraethu corfforaethol. Ceir cefndir pellach yn adran 3.

Dywedodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid fod Gwasanaethau Archwilio Mewnol SWAP wedi cynnal yr archwiliad diweddar o wasanaethau rheoli risg ar ran Gwasanaeth Archwilio Mewnol Rhanbarthol (RIAS) y Cyngor. Er bod barn yr archwiliad yn darparu 'sicrwydd rhesymol' gwnaed nifer o argymhellion i gryfhau'r broses adrodd gan gynnwys yr angen i gyflwyno dogfen 'canllaw risg' ar wahân, gan ymgorffori prosesau i gryfhau'r cysylltiad rhwng y Gofrestr Risg Gorfforaethol (CRR) a'r risgiau a nodwyd yng Nghynlluniau Busnes y Cyfarwyddiaethau, a hefyd argymhell newidiadau i fformat y CRR.

Ychwanegodd fod yr Asesiad Risg Corfforaethol wedi'i ddiwygio i gynnwys newid a argymhellwyd gan Wasanaethau Archwilio Mewnol SWAP, sy'n cyflwyno colofn newydd sy'n dangos y dyddiad y neilltuwyd y sgôr. Roedd yr Asesiad Risg Corfforaethol wedi'i ddiweddarau yn Atodiad A, a oedd yn cynnwys 16 risg, 7 risg wedi'u sgorio'n uchel, 6 risg wedi'u sgorio'n ganolig, a 3 risg wedi'u sgorio'n isel.

Dywedodd fod un risg newydd - (Risg 16) "Mae risg y bydd System Gwybodaeth Gofal Cymunedol Cymru (WCCIS) yn methu â gweithredu" - wedi'i ychwanegu a'i fod yn risg Uchel gyda sgôr o 15. Dyma system TGCh sy'n dal holl gofnodion gofal cymdeithasol Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr ac sy'n cael ei chefnogi gan gontractwr allanol. Gan fod holl gofnodion a gwasanaethau gofal cymdeithasol Pen-y-bont ar Ogwr yn cael eu cadw ar y system hon, pe bai'n methu, ni fyddai ymarferwyr gwaith cymdeithasol yn gallu gwirio cofnodion unigolion sy'n hysbys i'r gwasanaeth a gallai hyn achosi problemau diogelu.

Ychwanegodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid fod y sgoriau risg yn aros yr un fath ar wahân i Risg 8 - 'Methu denu, datblygu, neu gadw gweithlu sydd â'r sgiliau angenrheidiol i ateb y gofynion a roddir ar yr Awdurdod Lleol a'i wasanaethau'. Mae elfen debygolrwydd y sgôr weddilliol wedi cynyddu o 3 i 4, gan arwain at sgôr risg uwch o 12 i 16, gan nad oedd y camau lliniaru ar hyn o bryd yn gallu lleihau'r risg o'r lefelau crai.

Gofynnodd yr Aelod Lleyg mewn perthynas â Risg 5, bod y risg fel petai'n ymwneud â'r bartneriaeth â Bwrdd Iechyd Cwm Taf yn unig. Gofynnodd beth oedd y risgiau gyda phartneriaid eraill CBSPAO. Esboniodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid nad oedd y gofrestr risg yn sôn yn benodol am bartneriaethau eraill felly y byddai'n ceisio dod â'r wybodaeth honno i'r pwyllgor yn y cyfarfod nesaf.

Gofynnodd yr Aelod Lleyg mewn perthynas â'r risg newydd (Risg 16), pryd fyddai'r risgiau gweddilliol yn hysbys. Esboniodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid ein bod ar y cam o wybod rhai o'r mesurau lliniaru. Gwnaed llawer iawn o waith gyda'r cyflenwr. Gan fod y system yn system Cymru gyfan, dim ond sedd yn y grŵp defnyddwyr sydd gan CBSPAO i ddarparu mewnbyn ac ati. Mae'r system yn cael ei rheoli gan ddarparwr allanol yn hytrach nag o fewn CBSPAO felly roedd yn anodd deall amserlenni.

Mynegodd yr Aelod Lleyg ei phryderon gyda'r risg a gofynnodd pa mor bryderus ddylai'r pwyllgor fod a beth oedd y diweddariad ym mis Tachwedd yn mynd i'w gyflwyno. Esboniodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid fod y mater wedi'i godi gyda'r CMB, CCMB a'r Cabinet a bod cyfarfodydd lefel uchel yn cael eu cynnal gyda'r cyflenwr. Cafwyd cytundebau hefyd na fyddai'r uwchraddiad yn cael ei weithredu nes ei fod yn sefydlog ond gosodwyd brys ar hyn gydag amserlenni caeth o wythnosau yn cael eu cytuno.



Gofynnodd y Cadeirydd, er y byddai'r risg yn cael ei adrodd ym mis Tachwedd fel y nodwyd yn y gofrestr, a ellid darparu diweddariad yng nghyfarfod mis Medi ar unrhyw bryderon nad oedd y gwytnwch wedi'i ddatrys ac os nad oeddem mewn gwell sefyllfa weithredol ar yr adeg honno.

Gofynnodd yr Aelod Lleyg a ellid rhoi nodyn ar y risgiau lle'r oedd colofnau'n wag, i egluro pam eu bod yn wag. Esboniodd y Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid fod y risg benodol hon wedi cael ei rhoi mewn argyfwng ond bu camau dilynol ers hyn felly byddai'n mynd â hynny yn ôl i'r Cyfarwyddwr Corfforaethol Gwasanaethau Cymdeithasol a Llesiant.

Gofynnodd Aelod am eglurhad ar rai o'r risgiau a oedd yn gysylltiedig â chyflenwyr i'r Cyngor. Esboniodd fod Risg 9 yn ymwneud â chyflenwyr y Cyngor yn gyffredinol a bod hynny wedi bod yn risg ers cryn amser, ond roedd risgiau eraill yn y gofrestr yn ymwneud yn benodol â Covid-19 ond eto fe'u dosbarthwyd fel risg is, er bod problemau gyda chyflenwyr yn achlysurol. Esboniodd Prif Swyddog Dros Dro - Cyllid, Perfformiad a Newid bod y broblem gyda chyflenwyr sydd â staff a gafodd eu 'pingio' gan y gwasanaeth profi ac olrhain yn fater diweddar a bod y papurau hyn wedi'u paratoi cyn i hyn fod yn broblem. Ychwanegodd fod y risgiau Covid-19 yn y gofrestr yn newid o hyd a bod y gofrestr risg wedi cael ei diweddarau pan nodwyd y rhain ond yn aml roedd oedi o tua pythefnos pan gafodd y papurau eu drafftio yn barod ar gyfer y Pwyllgor.

Gofynnodd y Cadeirydd mewn perthynas â Risg 11 ar sut roedd y Cyngor yn mynd i'r afael â'r risg, a ellid newid y geiriad i adlewyrchu'r cyfyngiadau cyfredol a oedd ar waith yng Nghymru.

Gofynnodd y Cadeirydd hefyd am ddiweddariad yn y cyfarfod nesaf ar y risg mewn perthynas ag ysgolion (risgiau 14 a 15) gan fod y risg wedi'i gosod fel un uchel ar hyn o bryd. Soniodd, pe bai'r risg yn dal yn uchel, y dylid darparu gwybodaeth bellach i'r pwyllgor am y camau a oedd yn cael eu cymryd i liniaru'r risgiau hyn.

**PENDERFYNWYD:** Bod y Pwyllgor yn:

- Ystyried yr Asesiad Risg Corfforaethol 2021-22 (Atodiad A) wedi'i ddiweddarau;
- Derbyn adroddiad pellach ym mis Tachwedd 2021 cyn adolygiad o Asesiad Risg Corfforaethol 2022-23 a'r Polisi Rheoli Risg Corfforaethol ym mis Ionawr 2022.

266. **ADRODDIAD TWYLL CORFFORAETHOL BLYNYDDOL**

Cyflwynodd yr Uwch Ymchwilydd Twyll Adroddiad 2020-21 a oedd yn crynhoi'r camau a gymerwyd mewn perthynas â gwrth-dwyll ac yn rhoi diweddariad ar Ymarfer y Fenter Twyll Genedlaethol (NFI).

Dywedodd ei bod yn swyddogaeth graidd i'r Pwyllgor Llywodraethu ac Archwilio ystyried effeithiolrwydd trefniadau Rheoli Risg y Cyngor, yr amgylchedd rheoli a'r trefniadau gwrth-dwyll a llygredd cysylltiedig.

Amlinellodd yr Uwch Ymchwilydd Twyll feysydd allweddol y gwaith gwrth-dwyll a wnaed o fewn yr Awdurdod yn ystod 2020-21, a chrynhwyd hyn yn Atodiad A. Amlinellodd yr ymarfer paru data diweddaraf a oedd yn seiliedig ar ddata a dynnwyd ym mis Medi 2018. Nodwyd cyfanswm o 431 achos o dwyll neu wallau sy'n cyfateb i £30,276.73 o gronfeydd adferadwy. Arweiniodd yr ymarfer hefyd at ganslo 396 o fathodynau glas, lle bu farw'r deiliad, gan gynhyrchu arbediad amcangyfrifedig o £227,700 i swyddfa'r cabinet. Roedd canlyniadau manylach wedi'u cynnwys yn Atodiad 2 o Atodiad A. Dechreuodd yr ymarfer paru data dwyflynyddol nesaf yn 2020 gyda data wedi'i dynnu

ym mis Hydref 2020 a dychwelwyd y manylion paru newydd yn Ionawr 2021. Roedd gwaith ar y paru yma yn parhau.

Amlinellodd yr Uwch Ymchwilydd Twyll y trefniadau gweithio ar y cyd yn ogystal â'r astudiaethau cenedlaethol a gynhaliwyd. Roedd y manylion yn adrannau 5 a 6 yn Atodiad A.

Gofynnodd yr Aelod Lleyg mewn perthynas â'r cynllun gweithredu, beth oedd yr amserlenni a ddisgwylid ar gyfer cwblhau'r gweithredoedd. Esboniodd yr Uwch Ymchwilydd Twyll fod llawer o'r gweithredoedd yn ymddangos yn ôl yr angen, er enghraifft y camau hyfforddi ac ymwybyddiaeth, ond dylid cwblhau'r mwyafrif o gamau gweithredu o fewn y tair blynedd.

Gofynnodd yr Aelod Lleyg a oedd y risgiau sy'n ymwneud â seiber-dwyll yn cael eu hadlewyrchu yn y cynllun gweithredu a'r sefyllfa bresennol ar hyn.

Soniodd yr Uwch Ymchwilydd Twyll, yn dilyn sgysiau gyda Heddlu De Cymru, bod hyfforddiant pellach wedi'i drafod ddoe ar seiber-dwyll gan grŵp Tarian ymhlith yr holl uwch ymchwilydd twyll ar draws awdurdodau lleol. Ychwanegodd mai ei fwriad oedd darparu sesiwn hyfforddi i staff ond hefyd Aelodau.

Gofynnodd Aelod pa fath o dwyll a gyflawnwyd mewn perthynas â bathodynau glas, a beth ellid ei wneud i gael system well fel y gellid atal y twyll hwn.

Esboniodd yr Uwch Ymchwilydd Twyll mai camddefnyddio'r bathodyn oedd y prif fathau o dwyll, h.y. pobl sy'n defnyddio bathodyn glas rhywun arall. Y materion a wynebwyd oedd ei bod yn ofynnol gael presenoldeb yn yr ardaloedd hyn i ddelio â hyn. Dywedodd fod bwriad i ymgyrch twyll debyg i flynyddoedd blaenorol fynd i'r afael â chamddefnyddio bathodynau glas ond gyda'r pandemig a'r cyfyngiadau sydd ar waith roedd hyn yn anodd.

Ychwanegodd fod swyddogion gorfodi sifil wedi riportio camddefnyddio bathodynau ond nad oeddent wedi'u hyfforddi'n ddigonol i ddelio ag achosion o gamddefnyddio, ac roedd yr hyfforddiant yr oedd ei angen wedi bod yn anodd ei drefnu gyda'r cyfyngiadau sydd ar waith oherwydd y pandemig. Ei brif ffocws oedd darparu hyfforddiant pellach ac roedd awdurdodau cyfagos wedi cynnig rhannu costau hyn. Credai y byddai presenoldeb pellach gan swyddogion gorfodi sydd wedi'u hyfforddi'n addas yn atal y math hwn o dwyll.

Gofynnodd Aelod a oedd dadansoddiad o'r gwahanol feysydd twyll nad oedd yn bosibl ymchwilio iddynt. Soniodd yr Uwch Ymchwilydd Twyll fod nifer o achosion na ellid ymchwilio iddynt a bod hyn oherwydd diffyg manylion. Roedd hon yn sefyllfa debyg ar gyfer adroddiadau twyll bathodyn glas lle nad oedd digon o fanylion yn yr adroddiad i ymchwilio iddynt gan nad oedd rhif bathodyn glas wedi'i ddarparu.

**PENDERFYNWYD:** bod y Pwyllgor wedi nodi'r Adroddiad Twyll Corfforaethol Blynyddol 2020-25, y mesurau sydd ar waith, y gwaith sy'n cael ei wneud i atal a chanfod twyll a chamgymeriad a'r diweddariad ar y Fenter Twyll Genedlaethol (NFI).

267. **BLAENRAGLEN WAITH DDIWYGIEDIG 2021-22**

Cyflwynodd y Dirprwy Bennaeth Cyllid Dros Dro adroddiad, a'i ddiben oedd ceisio cymeradwyaeth ar gyfer y Flaenraglen Waith ddiwygiedig arfaethedig ar gyfer 2020-21.

## PWYLLGOR LLYWODRAETHU AC ARCHWILIO - DYDD IAU, 22 GORFFENNAF 2021

Dyweddod, er mwyn cynorthwyo'r Pwyllgor i sicrhau bod ystyriaeth ddyledus yn cael ei rhoi i bob agwedd ar eu swyddogaethau craidd, roedd y Flaenraglen Waith Ddiwygiedig arfaethedig ar gyfer 2021-22 ynghlwm yn Atodiad A.

Fel y gofynnwyd yng nghyfarfod y Pwyllgor Llywodraethu ac Archwilio a gynhaliwyd ar 18 Mehefin 2021, bydd cyfarfod ychwanegol o'r Pwyllgor wedi'i drefnu ar gyfer 9 Medi 2021. Dangosir isod yr eitemau y bwriedir eu cyflwyno yn y cyfarfod hwn.

Eitemau Agenda Arfaethedig - 9 Medi 2021

1. Cofnod Gweithredu'r Pwyllgor Llywodraethu ac Archwilio
2. Adroddiadau'r Pwyllgor Llywodraethu ac Archwilio ac Archwilio Cymru
3. Proses Cwynion
4. Adroddiadau Cynnydd Archwilio Mewnol
5. Blaenraglen Waith Ddiwygiedig 2021-22

Ychwanegodd y gallai fod eitemau agenda ychwanegol yn cael eu cyflwyno i'r Pwyllgor wrth i Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 ddod i rym, yn enwedig o ran cyfrifoldebau newydd y Pwyllgor mewn perthynas â pherfformiad a hunanasesu, a byddai'r rhain yn cael eu hychwanegu i'r Flaenraglen Waith yn ôl yr angen.

### PENDERFYNWYD:

Bod y Pwyllgor wedi ystyried a chymeradwyo'r Flaenraglen Waith Ddiwygiedig ar gyfer 2021-22.

## 268. EITEMAU BRYS

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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

9 SEPTEMBER 2021

#### REPORT OF THE CHIEF OFFICER – LEGAL, HR AND REGULATORY SERVICES

##### GOVERNANCE AND AUDIT COMMITTEE ACTION RECORD

#### 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. Connection to corporate well-being objectives/other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objectives under the **Well-being of Future Generations (Wales) Act 2015**:-

1. **Supporting a successful sustainable economy** – taking steps to make the county borough a great place to do business, for people to live, work, study and visit, and to ensure that our schools are focussed on raising the skills, qualifications and ambitions for all people in the county borough.
2. **Helping people and communities to be more healthy and resilient** - taking steps to reduce or prevent people from becoming vulnerable or dependent on the Council and its services. Supporting individuals and communities to build resilience, and enable them to develop solutions to have active, healthy and independent lives.
3. **Smarter use of resources** – ensure that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

#### 3. Background

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

#### 4. Current situation/proposal

- 4.1 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.

#### 5. Effect upon policy framework and procedure rules

- 5.1 There is no impact on the policy framework and procedure rules.

## **6. Equality Act 2010 Implications**

- 6.1 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 primarily 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.

## **7. Well-being of Future Generations (Wales) Act 2015 implications**

- 7.1 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.

## **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.

**Kelly Watson**  
**Chief Officer – Legal, HR & Regulatory Services**  
**September 2021**

**Contact Officer:** **Mark Anthony Galvin**  
**Interim Democratic Services Manager**

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### **Background Documents:**

None

## Governance and Audit Committee Action Record

Date of Committee / Minute Number	Agreed Action	Lead	Target Date	Progress	Date for action to be brought to Committee	Completed Date
12 November 2020 / 214	Audit Wales Governance & Audit Committee Update	Audit Wales	January 2021	Reports on the Financial Sustainability of Local Government as a Result of the COVID-19 Pandemic	September 2021	
22 April 2021 / 240	Local Government and Elections (Wales) Act 2021	Interim Chief Officer – Finance, Performance and Change	November 2021	That Committee awaits a report to consider issues regarding the Complaints process, including the different types of these as well as how many are received over a specific period of time.	September 2021	
22 April 2021 / 241	Disabled Facilities Grant – Progress Report and Position Statement	Head of Partnerships	July 2021	That Committee awaits data information, should this be available, on the average number of days taken to deliver a Disabled Facilities Grant for the year 2019/20 and 2020/21, if for the latter this was actually collated (due to the Covid-19 pandemic), as part of a wider update report.	November 2021	
18 June 2021 / 252	Audit Wales Governance and Audit Committee Reports	Audit Wales	Autumn 2021	<ol style="list-style-type: none"> <li>1. That further financial audit work beyond the 'scoping phase' is to be undertaken on the 'Springing Forward' project.</li> <li>2. Audit Wales to confirm to Members the key officer contacts in BCBC they link in with, for the submission of reports on earmarked future agenda items to be submitted to Committee</li> <li>3. That a progress report on the Digital Strategy be awaited.</li> </ol>	November 2021  July/September 2021  January 2022	
18 June 2021 / 255	Annual Governance Statement 2020-21	Interim Chief Officer – Finance, Performance and Change	July 2021	To confirm at the next Committee meeting the reason why there was not a completed tick against the objective entitled 'A Resilient Wales – and Helping People in Communities to be more Healthy and Resilient', in the Table within the report that identified BCBC's well-being goals/objectives	September 2021	
22 July 2021 / 261	Governance and Audit Committee Action Record	Audit Wales	September 2021	Local and National financial sustainability reports to be presented to Committee, or alternatively, for Members to receive further updates on the progress of these reports.	September 2021	
22 July 2021 / 266	Corporate Risk Register	Interim Chief Officer – Finance,	September / November 2021	1. That in relation to the Risk Register Members be updated on any risks involving BCBC and partners (other than	September / November 2021	

Date of Committee / Minute Number	Agreed Action	Lead	Target Date	Progress	Date for action to be brought to Committee	Completed Date
		<b>Performance and Change</b>	September / November 2021	Cwm Taff Health Board previously discussed at the last meeting). 2. That Members be provided with an update on mitigation being taken with regards to risks 14 and 15 relating to schools due to these risks being classed as high.	September / November 2021	
<b>22 July 2021 / 268</b>	<b>Updated Forward Work Programme</b>	<b>Interim Chief Officer – Finance, Performance and Change</b>	TBC	A further report be presented to committee in due course on work both proposed and undertaken to date with regards to the Local Government Elections 2022.	TBC	



## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO GOVERNANCE AND AUDIT COMMITTEE

9 SEPTEMBER 2021

#### REPORT OF THE CHIEF OFFICER – LEGAL, HR AND REGULATORY SERVICES

##### CORPORATE COMPLAINTS

#### 1. Purpose of report

- 1.1 The purpose of this report is to note the Authority's corporate complaints process and determine whether the Committee wishes to make any recommendations in relation to the Authority's ability to handle complaints effectively.

#### 2. Connection to corporate well-being objectives/other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
- **Smarter use of resources** – ensure that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

#### 3. Background

- 3.1 The Authority's Concerns and Complaints Policy is designed to deal with corporate complaints. There are separate processes for dealing with social services complaints, Elected Member conduct concerns and school complaints. The Social Services Complaints Procedure (Wales) Regulations 2014 outlines the procedure for handling complaints from persons receiving a service from social services. School based complaints are dealt with separately by the relevant school and Governing Body. Complaints from members of the public about Elected Members are within the remit of the Public Services Ombudsman for Wales (PSOW). In addition, Freedom of Information Act, Environmental Information Regulations appeals and complaints about data protection are within the remit of the Information Commissioner's Office.
- 3.2 In 2019 the PSOW gained new powers under the Public Services Ombudsman (Wales) Act 2019 in relation to complaints handling procedures. The Ombudsman published a Statement of Principles concerning complaints handling procedures and a model complaints handling policy together with associated guidance on the implementation of a new model Concerns and Complaints Policy.
- 3.3 The PSOW wrote to all 22 local authorities in September 2020 explaining how the Ombudsman's Complaints Standards Authority (CSA) created within the PSOW had engaged with representatives from all local authorities to put in place a raft of measures designed to support and enhance complaint handling. These measures included bespoke training and support which has been taken up by officers at Bridgend CBC and a process for all local authorities to report complaints statistics to the PSOW on a quarterly basis. The Ombudsman encouraged all local authorities to

reflect on how their current practices and procedures comply with the Statement of Principles, model complaint handling process and guidance published on the PSOW website.

- 3.4 The Concerns and Complaints Policy attached as **Appendix 1** was reviewed and revised in line with the PSOW model policy and subsequently approved by Cabinet on 17 November 2020. The Policy incorporates the PSOW Statement of Principles namely that the complaints process should be: (1) complainant focussed (2) fair and objective (3) simple (4) timely and effective (5) accountable (6) committed to continuous improvement. There is no change to the current approach (informal and formal stage) which will remain with the right to then escalate a complaint to the PSOW should the complainant be dissatisfied with the Authority's response. The Policy is published on the Council's website and internally on the intranet.
- 3.5 The Authority also has a separate Unreasonable or Vexatious Behaviour Complaints Policy which is rarely utilised but provides officers and Elected Members with support and advice on managing situations when someone's actions are considered unreasonable. Most of the contact that the Authority has with customers is positive. However, there may be occasions when customers act in an unreasonable or unacceptable manner. In some cases the frequency and the nature of their contact with the Authority can hinder the consideration of their own or other people's enquiries. In some instances the sheer number or nature of their inquiries lead them to be considered as 'persistent' or 'vexatious' in their dealings with staff. A copy of the Policy is attached as **Appendix 2** and sits alongside the Concerns and Complaints Policy.

#### 4. Current situation/proposal

- 4.1 The Information Team is responsible for the management of the Authority's corporate complaints process. **Appendix 3** sets out performance data in relation to corporate complaints for the period 1 April 2020 to 31 March 2021.
- 4.2 The PSOW also reports annually on the number of complaints against public bodies received by its office. **Appendix 4** provides the Ombudsman's Annual Factsheet for Bridgend CBC for 2019-2020. The number of complaints against the Authority for the period 2019-2020 was 34 compared with 33 in 2018-19. The figure for 2019-20 represents 0.23 complaints received per 1000 residents. None of the complaints against the Authority proceeded to investigation. The PSOW intervened in 1 of these cases. Children's Services attracted the largest number of complaints at 15 followed by Adult Services with 4. By its nature Children's Services attracts a higher number of complaints than other service areas, and a number of the complaints relate to the decisions made by Children's Social Services under safeguarding legislation.
- 4.3 In terms of complaints handling roles, Section 115 of the Local Government and Elections (Wales) Act 2021 sets out provision that came into force in April 2021 for the Governance and Audit Committee to *"review and assess the authority's ability to handle complaints effectively and to make reports and recommendations in relation to the authority's ability to handle complaints effectively"*. It is proposed that the Committee receives an Annual Report on complaints under its Terms of Reference. Cabinet will also consider responses to complaints at least twice a year in addition to its current Corporate Complaints Annual Report, and the Corporate Management Board (CMB) will receive quarterly updates on complaints and outcomes to establish

any wider lessons and to improve processes and procedures. Anonymised data will also be shared quarterly with the PSOW Complaints Standards Authority as part of the Authority's commitment to accountability and learning from complaints.

- 4.4 The Authority takes complaints and concerns seriously and will try to learn from any mistakes made. The Information Team will be developing a process to monitor both the effectiveness of the complaints process and how complaints data is being used to improve services and delivery of care. It is proposed that Services then consider any emerging themes and identify any service improvements required as a result of concerns raised. The information identified will then be used to contribute to service development which could include additional training, changes to internal procedures and increased monitoring etc.

## **5. Effect upon policy framework and procedure rules**

- 5.1 There is no effect upon the Policy Framework or the Procedure Rules.

## **6. Equality Act 2010 implications**

- 6.1 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.

- 6.2 An initial EIA screening has been undertaken in relation to the Concerns and Complaints Policy and a full Equality Impact Assessment is not required. In the preparation of the Policy, the impact the Policy may have on people because of the presence or absence of one or more the nine protected characteristics has been assessed. The Policy is not likely to impact differently on any particular group.

## **7. Well-being of Future Generations (Wales) Act 2015 implications**

- 7.1 The well-being goals identified in the Act were considered in the preparation of this report. The monitoring of corporate complaints and the successful resolution of those complaints is consistent with the five ways of working within the Act as it supports the provision of higher quality and more effective services to the public across all service areas. In addition, it enables each service to focus on areas of concern, to improve services and to monitor performance, ensure that any trends are identified and dealt with to be avoided in the future and to ensure that complaints are dealt with consistently and fairly across all service areas.

## **8. Financial implications**

- 8.1 There are no financial implications arising out of this report.
- 8.2 The PSOW has the legal power to require authorities to make payments to complainants where they have suffered financial loss or in compensation for distress and inconvenience.

## **9. Recommendation**

- 9.1 The Committee is recommended to note the report and determine whether it wishes to make any recommendations in relation to the Authority's ability to handle complaints effectively.

Kelly Watson  
Chief Officer – Legal, HR and Regulatory Services  
September 2021

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Information and Data Protection Officer

**Telephone:** (01656) 643565

**Email:** Charlotte.Branford@bridgend.gov.uk>

**Postal address:** Civic Offices, Angel Street, Bridgend, CF31 4WB

**Background documents:** None



## **Bridgend County Borough Council Concerns and Complaints Policy**

Bridgend County Borough Council is committed to dealing effectively with any concerns or complaints you may have about our services. We aim to clarify any issues you may be unsure about. If possible, we'll put right any mistakes we may have made. We will provide any service you're entitled to which we have failed to deliver. If we did something wrong, we'll apologise and, where possible, try to put things right for you. We aim to learn from our mistakes and use the information we gain from complaints to improve our services.

### **When to use this policy**

When you express your concerns or complain to us, we will usually respond in the way we explain below. However, sometimes you may have a statutory right of appeal e.g. against a refusal to grant you planning permission or the decision not to give your child a place in a particular school so, rather than investigate your concern, we will explain to you how you can appeal. Sometimes, you might be concerned about matters that are not covered by this policy e.g. when a legal framework applies and we will then advise you about how to make your concerns known.

This policy does not apply to 'Freedom of Information' or data access issues. Please contact the Data Protection Officer, Legal and Regulatory Services, Bridgend County Borough Council, Civic Offices, Angel Street, Bridgend CF31 4WB, tel: 01656 643565 or [foi@bridgend.gov.uk](mailto:foi@bridgend.gov.uk)

Complaints Officers can advise on the type and scope of complaints they can consider.

We have a separate policy for [Social Services complaints](#).

### **Welsh Language Standards**

Bridgend County Borough Council embraces the Service Delivery, Policy Making and Operational Welsh Language Standards with which it is expected to comply positively and will strive to ensure that the use of the Welsh language in Bridgend is developed and promoted.



## **How we will deal with complaints relating to our compliance with the Welsh Language Standards**

The public is able to raise complaints with the Council's compliance with the Welsh Language Standards under this Complaints Procedure using the process described. All complaints related to the standards (or any other service provided in Welsh) will be taken seriously and will be fully investigated to establish the validity of the complaint. If the Council has failed in its compliance with the Welsh Language Standards, it will apologise to the complainant and will consider any shortfall in compliance when reviewing any relevant internal processes or practices.

### **Staff training and awareness raising**

We will raise awareness amongst all relevant Council employees of the requirement to deal with any complaints regarding the Council's compliance with the Welsh Language Standards to ensure that such complaints are investigated fully and impartially. Employees will also be made aware of the need for records of all written complaints, investigations and outcomes, against the council's compliance with the Welsh Language Standards to be retained and to be included and published in the Council's Annual Welsh Language Reporting process. This will be provided for each financial year.

This policy is also available in Welsh at our public buildings and on our website.

### **Asking us to provide a service?**

If you are approaching us to request a service, e.g. reporting a faulty street light, or requesting an appointment this policy doesn't apply. If you make a request for a service and then are not happy with our response, you will be able to make your concern known as we describe below.

### **Informal resolution**

If possible, we believe it's best to deal with things straight away. If you have a concern, please raise it with the person you're dealing with. They will try to resolve it for you there and then. If there are any lessons to learn from addressing your concern, the member of staff will draw them to our attention.



If the member of staff can't help, they will explain why and you can then ask for a formal investigation.

## How to express concern or complain formally

**You can express your concern in any of the following ways:**

- Ask for a copy of our form from the person with whom you are already in contact. Tell them that you want us to deal with your concern formally.
- Get in touch with our central complaint contact point on 01656 643565 if you want to make your complaint over the phone.
- Use the form on our website at <https://www.bridgend.gov.uk/my-council/customer-services/formal-complaints/>
- Email us at [complaints@bridgend.gov.uk](mailto:complaints@bridgend.gov.uk)
- Write to us at: Complaints, Bridgend County Borough Council, Civic Offices, Angel Street, Bridgend, CF31 4WB

## Dealing with your concern

- We will formally acknowledge your concern within 5 working days and let you know how we intend to deal with it.
- We will ask you to tell us how you would like us to communicate with you and establish whether you have any particular requirements – for example, if you need documents in large type.
- We will deal with your concern in an open and honest way.
- We will make sure that your dealings with us in the future do not suffer just because you have expressed a concern or made a complaint.

Normally, we will only be able to look at your concerns if you tell us about them within six months. This is because it's better to look into your concerns while the issues are still fresh in everyone's mind. We may exceptionally be able to look at concerns which are brought to our attention later than this. However, you will have to explain why you have not been able to bring it to our attention earlier and we will need to have sufficient information about the



issue to allow us to consider it properly. In any event, we will not consider any concerns about matters that took place more than three years ago.

If you're expressing a concern on behalf of somebody else, we'll need their agreement to you acting on their behalf.

### **What if there is more than one body involved?**

If your complaint covers more than one body e.g. Housing Association or NHS we will usually work with them to decide who should take the lead in dealing with your concerns. You will then be given the name of the person responsible for communicating with you while we consider your complaint.

If the complaint is about a body working on our behalf e.g. specialist health providers you may wish to raise the matter informally with them first. However, if you want to express your concern or complaint formally, we will look into this ourselves and respond to you.

### **Investigation**

We will tell you who we have asked to look into your concern or complaint. If your concern is straightforward, we'll usually ask somebody from the relevant service area to look into it and respond to you. If it is more serious, we may use someone from elsewhere in the Council or, in certain cases including those concerning social services where a statutory procedure applies, we may appoint an independent investigator.

We will set out our understanding of your concerns and ask you to confirm that we are right. We'll also ask you to tell us what outcome you're hoping for.

The person looking at your complaint will usually need to see the files we hold relevant to your complaint. If you don't want this to happen, it's important that you tell us.

If there is a simple solution to your problem, we may ask you if you're happy to accept this. For example, where you asked for a service and we see straight away that you should have had it, we will offer to provide the service rather than investigate and produce a report.

We will aim to resolve concerns as quickly as possible and expect to deal with the vast majority within 20 working days. If your complaint is more complex, we will:

- Let you know within this time why we think it may take longer to investigate.





- Tell you how long we expect it to take.
- Let you know where we have reached with the investigation, and
- Give you regular updates, including telling you whether any developments might change our original estimate.

The person who is investigating your concerns will firstly aim to establish the facts. The extent of the investigation will depend upon how complex and how serious the issues you have raised are. In complex cases, we will draw up an investigation plan.

In some instances, we may ask to meet with you to discuss your concerns. Occasionally, we might suggest mediation or another method to try to resolve disputes.

We'll look at relevant evidence. This could include information you have provided, our case files, notes of conversations, letters, emails or whatever may be relevant to your particular concern. If necessary, we'll talk to the staff or others involved and look at our policies, any legal entitlement and guidance.

## **Outcome**

If we formally investigate your complaint, we will let you know what we find. If necessary, we will produce a report. We'll explain how and why we came to our conclusions.

If we find that we made a mistake, we'll tell you what happened and why.

If we find there is a fault in our systems or the way we do things, we'll tell you what it is and how we plan to change things to stop it happening again.

If we make a mistake, we will always apologise for it.

## **Putting Things Right**

If we didn't provide you with a service you should have had, we'll aim to provide it now, if that's possible. If we didn't do something well, we'll aim to put it right. If you have lost out as a result of a mistake on our part, we'll try to put you back in the position you would have been in if we'd done things properly.

If you had to pay for a service yourself, when we should have provided it for you, or if you were entitled to funding you did not receive we will try to refund the cost.



## The Ombudsman

If we do not succeed in resolving your complaint, you may complain to the Public Services Ombudsman for Wales. The Ombudsman is independent of all government bodies and can look into your complaint if you believe that you personally, or the person on whose behalf you are complaining:

- Have been treated unfairly or received a bad service through some failure on the part of the service provider.
- Have been disadvantaged personally by a service failure or have been treated unfairly.

The Ombudsman normally expects you to bring your concerns to our attention first and to give us a chance to put things right. You can contact the Ombudsman by:

- Phone: 0300 790 0203
- Email: [ask@ombudsman.wales](mailto:ask@ombudsman.wales)
- The website: [www.ombudsman.wales](http://www.ombudsman.wales)
- Writing to: Public Services Ombudsman for Wales

1 Ffordd yr Hen Gae, Pencoed CF35 5LJ

There are also other organisations that consider complaints. For example, the Welsh Language Commissioner's Office deals with complaints about services in Welsh. We can advise you about such organisations.

## Learning lessons

We take your concerns and complaints seriously and try to learn from any mistakes we've made. Our Senior Management Team considers a summary of all complaints quarterly and is made aware of all serious complaints. Our Cabinet also considers our response to complaints at least twice a year. We share summary (anonymised) information on complaints received and complaints outcomes with the Ombudsman as part of our commitment to accountability and learning from complaints.

Where there is a need for significant change, we will develop an action plan setting out what we will do, who will do it and when we plan to do it. We will let you know when changes we've promised have been made.



## What if you need help?

Our staff will aim to help you make your concerns known to us. If you need extra assistance, we will try to put you in touch with someone who can help. You may wish to contact e.g. advocacy services, Age Cymru, Shelter etc. who may be able to assist you.

You can also use this concerns and complaints policy if you are under the age of 18. If you need help, you can speak to someone on the Meic Helpline:

- Phone 0808 802 3456
- Website [www.meiccymru.org](http://www.meiccymru.org)

or contact the Children's Commissioner for Wales. Contact details are:

- Phone 0808 801 1000
- Email [post@childcomwales.org.uk](mailto:post@childcomwales.org.uk)
- Website [www.childcom.org.uk](http://www.childcom.org.uk)

## What we expect from you

In times of trouble or distress, some people may act out of character. There may have been upsetting or distressing circumstances leading up to a concern or a complaint. We do not view behaviour as unacceptable just because someone is forceful or determined.

We believe that all complainants have the right to be heard, understood and respected. However, we also consider that our staff have the same rights. We therefore expect you to be polite and courteous in your dealings with us. We will not tolerate aggressive or abusive behaviour, unreasonable demands or unreasonable persistence. We have a separate policy to manage situations when we find that someone's actions are unacceptable.

<b>Date:</b>	November 2020
<b>Author/s:</b>	Information and Data Protection Officer

Appendix 1

<b>Consultee/s:</b>	
<b>Approved by:</b>	Cabinet
<b>Review frequency:</b>	Every 2 years
<b>Next review date:</b>	November 2022

# Bridgend County Borough Council



## Unreasonable Behaviour or Vexatious Complainant Policy

## **Unreasonable Behaviour or Vexatious Complainant Policy**

### **1. Policy objective**

- 1.1** This policy and procedure sets out an agreed understanding of what is considered unacceptable customer complaint behaviour or vexatious complainants when dealing with officers and Elected Members of Bridgend County Borough Council. It applies to all members of the public (customers) in their interaction with the Council.
- 1.2** The Council is committed to dealing with all complaints fairly and impartially, and to making our services of a high quality and as accessible as possible.
- 1.3** Most of the contact that the Council has with customers is positive. However, there may be occasions when customers act in an unreasonable or unacceptable manner. In some cases the frequency and the nature of their contact with the Council can hinder the consideration of their own or other people's enquiries. In some instances the sheer number or nature of their inquiries lead them to be considered as 'persistent' or 'vexatious' in their dealings with staff.
- 1.4** This policy explains the Councils:
- Definition of unreasonable customer behaviour
  - Definition of vexatious request
  - Process for dealing with customers who behave in an unreasonable way
  - Process for dealing with vexatious requests
- 1.5** This policy should only be used in exceptional circumstances after all reasonable measures have been taken to try to resolve the complaints under the council's corporate complaints procedures.

### **2. Definitions**

#### **Unreasonable Customer Conduct**

- 2.1** It is difficult to produce a comprehensive list of the actions that would be deemed unreasonable customer conduct. Ultimately it will be a matter for the Council's Complaints Officer and Monitoring Officer to decide whether a particular customer's actions or behaviour are inappropriate, having regard to the circumstances of each case. Examples of conduct which may be considered unreasonable are listed below but the list is not exhaustive:
- Acts or threats of violence or aggression by an individual toward staff, Elected Members or any third party. Where the behaviour is so extreme that it threatens the immediate safety and welfare of staff the Council may report the matter to the police or consider taking legal action. In such cases, the Council may not give the complainant prior warning;
  - Persistent failure to show respect in dealings with staff or Elected Members, or acting in a threatening or abusive way. Examples of such behaviour include

shouting, verbal abuse, unsubstantiated allegations, derogatory remarks, inflammatory statements;

- Malicious, unwarranted or defamatory comments or making remarks which are related to any protected characteristics as defined by the Equality Act 2010;
- Hindering objective consideration of an enquiry or operation of a service by the nature or frequency of contact with the Authority;
- Attempting to pursue any matter, having exhausted all stages of the corporate or other statutory complaints procedure. This will include where the substance of a complaint is the same as that originally made;
- Contacting the Council through different routes about the same issue in a persistent manner. This may include other parties, such as Elected Members or the Ombudsman;
- Excessive demands on the time and resources of officers with the expectation of an immediate response;
- Being unable to identify the precise issue a customer wants the Council to deal with or investigate despite the Council having taken reasonable steps to assist the Customer with this task;
- Focusing on a trivial matter to an extent which is out of proportion to its significance and continue to focus on this point. It is recognised that determining what is 'trivial' can be subjective and careful judgments will be used in applying this criteria;
- Changing the substance of a complaint or continually raising new issues or seeking to prolong contact;

### **Vexatious requests**

**2.2** The Council defines this as any request which is likely to cause distress or disruption, without any proper or justified cause. Examples would include:

- High volume of correspondence, or combining requests with accusations and complaints;
- Requests for information that has already been provided, or to reconsider issues that have already been dealt with;
- When compliance with the request would impose significant burden on the Council in terms of expense and negatively impact on the Council's ability to provide service to others.

## **3. Strategy for dealing with Unreasonable behaviour or vexatious requests**

**3.1** If an officer of the Council is of the opinion that a customer's actions or behaviour are unreasonable or to classify a request as vexatious, they shall, in the first instance discuss this with their line manager in order to consider any informal steps that can be followed to resolve the concerns. Every effort will be made to satisfy the request or resolve the issue that has been made. For complaints, this will include exhausting both stages of the Council's complaints procedure.

**3.2** In the event that no informal steps are appropriate or informal attempts to resolve the concerns do not work, the Directorate will note the comments, and a decision to

classify a customer's behaviour as unreasonable or a request as vexatious, will be considered by an Appropriate Officer (as defined in 3.3 below) on an individual basis in consultation with the Monitoring Officer. Each case will be viewed individually and decided on its merits. However, a customer may be deemed to have unreasonable behaviour or be vexatious if previous or current contact with them shows that they meet the criteria, dependent upon degree.

**3.3** The "Appropriate Officer" to determine the action to be taken will depend upon the circumstances of each case provided that no officer may undertake the role of "Authorising Officer" if he/she has had an involvement in the complaint. This may be a Group Manager, Head of Service or Complaints Officer acting on behalf of the Chief Executive.

**3.4** The Appropriate Officer in consultation with the Monitoring Officer will determine what action to take including:

- (a) Restricting the manner in which the customer may contact the Council;
- (b) The times at which the customer may contact the Council;
- (c) Restrict contact through a designated officer;
- (d) Notify the customer that the Council has responded fully to the points raised and has tried to resolve the complaint but there is nothing more to add and continuing contact will serve no useful purpose and advise them to contact the Ombudsman;
- (e) Withdraw contact with the customer either in person, by telephone, by email or any combination of these, provided at least one form of contact is maintained. The Council shall not, without the consent of the Monitoring Officer, withdraw or not provide any services to which the customer or his/her family are entitled to receive;
- (f) Inform the customer that the Council reserves the right to pass the matter to the Council's legal services which may result in legal action against the customer;
- (g) Removal from the Council offices by a senior manager or the police if the behaviour is considered to be a public nuisance offence; and
- (h) Other suitable options will be considered in light of the customer's circumstances.

**3.5** The Appropriate Officer will write to the customer to:

- (a) Detail the action that will be taken and why as outlined at paragraph 3.4;
- (b) Explain what this means in terms of contact with the Council;
- (c) Advise how long any restrictions will be in place and when they will be reviewed;
- (d) Enclose a copy of this policy.

**3.6** The Monitoring Officer shall maintain a central register of decisions relating to the above.

## **4. Review**

**4.1** Any restriction imposed shall be subject to a regular review and the timing of such reviews will be notified to the customer. Reviews will be based on the individual circumstances of the case but could typically be for a period of 6 months, dependent on the severity of the situation.



## **5. Social Media**

- 5.1** The Council will remove, without notice, offensive or abusive posts from its social media channels. Additionally, the Council reserves the right to take any action it considers necessary where derogatory comments are made about officers of the Council.

## **6. New complaints**

- 6.1** New complaints from individuals whose behaviour has previously been deemed unreasonable or their complaints vexatious will be treated on their merits. Restrictions imposed in respect of an earlier complaint will not automatically apply to a new matter. An Appropriate Officer will decide if any restrictions which have been applied before are still appropriate and if necessary in relation to the new complaint or request.
- 6.2** However, persistent unreasonable behaviour, or exceptionally unreasonable behaviour may result in a refusal of future contact on any matter.

## **7. Monitoring Arrangements**

- 7.1** Information will be presented quarterly to the Cabinet and Corporate Management Board with details of customers who have been categorised as vexatious or have unreasonable behaviour.

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## 1. Background

The Information Team based in Legal, HR & Regulatory Services is responsible for processing all formal complaints in line with the Authority's Corporate Complaints Procedure.

### Complaints

The Complaints and Concerns Policy was approved by the Cabinet at its meeting held on 17 November 2020, to take effect from 23 November 2020.

The Policy sets out a two stage process as follows:

- **Informal Complaint Stage**
- **Formal Complaint Stage**

This Policy replaces the previous policy which was approved in 2013. The policy is a national policy required by the Public Services Ombudsman for Wales.

## 2. Informal Complaints (Stage 1)

- 2.1 The Policy recognises that complaints should be dealt with as quickly as possible and where possible informally as part of the normal working of the Authority. It advises customers to contact the office or officer responsible for the service to provide an opportunity to solve the problem. All informal complaints should be logged in the Corporate Complaints office as the Council is now required to report on these every quarter to the Public Services Ombudsman.
- 2.2 The Public Services Ombudsman now sets criteria for complaint types to be logged. For the period from 1 April 2020 to 31 March 2021, the number of informal complaints received against each category together with the numbers of those complaints closed against each outcome was as follows:

	<b>Total number of informal complaints received</b>	<b>Number resolved by frontline staff/not upheld</b>	<b>Number Upheld</b>	<b>Number where investigation discontinued/investigation not merited/complaint about a service not provided by the Council/withdrawn</b>
Adult Social Care	2	2	0	0
Benefits Administration	11	7	4	0
Children's Social Services	7	5	0	2
Community Facilities (including Recreation & Leisure)	11	10	1	0
Education	126	111	6	9
Environment & Environmental Health	89	77	8	4
Finance & Council Tax	21	9	2	0
Housing	16	13	2	1
Planning & Building Control	2	2	0	0
Roads & Transport	58	49	1	8
Various/Other	27	24	0	3
Complaints Handling	0	0	0	0

### 3. Formal Complaints (Stage 2)

3.1 Formal complaints are received by email, telephone, letter or online complaint form. All formal corporate complaints with the exception of schools and social services (which have their own statutory procedures) are received, logged and acknowledged centrally by the Information Team within 5 working days. These complaints are sent to the relevant Head of Service who appoints a senior officer within the service to investigate the complaint and respond directly within 20 working days. The Information Team is provided with a copy of the response. If an investigation is more complex and more time may be needed, the complainant is advised of the likely timescale and kept informed of progress.

3.2 The Information Team has received, logged, acknowledged and referred a total of 51 formal complaints for the period from 1 April 2020 to 31 March 2021. The breakdown for the period is as follows:

	1 April 2020 to 31 March 2021
No. of Complaints Received	57
No. acknowledged in 5 working days	50
No. acknowledged outside 5 working days	7

3.3 The table below sets out the number of formal complaints the Council has received in year 1 April 2020 to 31 March 2021 and the previous years two years:

Year	Number of Complaints Received
1 April 2018 – 31 March 2019	74
1 April 2019 – 31 March 2020	87
1 April 2020 – 31 March 2021	57

3.4 The Information Team endeavour to ensure that all complaints (both informal and formal) are acknowledged within 5 working days. However in some circumstances and for a variety of reasons this is not always possible. The reason for the delay in the these cases was as follows:

- i) The team did not receive two complaints until the response was sent to the complainant by the department;
- ii) 2 referrals were directly from the Public Services Ombudsman for Wales which resulted in a delay in acknowledgement;
- iii) the acknowledgment was delayed while it was determined if it was a Stage 1 or Stage 2 complaint;
- iv) the acknowledgement was delayed as the complaint was originally logged as a Social Services complaint however it transpired that part of the complaint should be responded to under the corporate complaints procedure;
- v) the acknowledgement was delayed as the responsible department contacted corporate complaints to advise that part of appeal letter should be responded to under corporate complaints.

3.5 For the period from 1 April 2020 to 31 March 2021, the number of formal complaints received against each of the Public Services Ombudsman criteria together with the numbers of those complaints closed against each outcome was as follows:

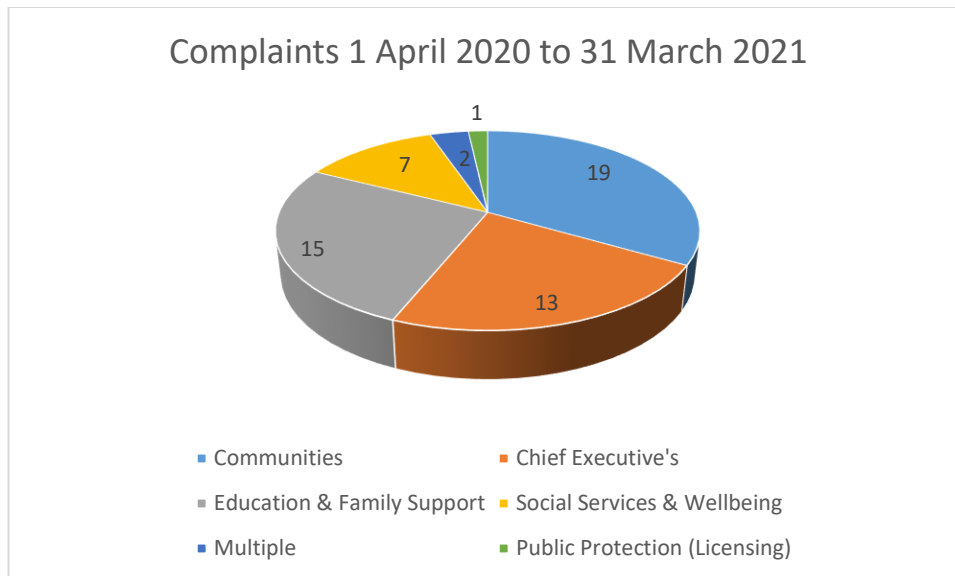
	<b>Total number of formal complaints received</b>	<b>Number resolved by frontline staff/not upheld</b>	<b>Number Upheld</b>	<b>Number where investigation discontinued/investigation not merited/complaint about a service not provided by the Council/withdrawn</b>
Adult Social Care	3	2	1	0
Benefits Administration	1	0	1	0
Children's Social Services	4	3	1	-
Community Facilities (including Recreation & Leisure)	1	1	0	0
Education	15	14	1	0
Environment & Environmental Health	6	4	2	0
Finance & Council Tax	4	2	2	0
Housing	7	7	0	0
Planning & Building Control	1	1	0	0
Roads & Transport	8	8	0	0
Various/Other	7	4	2	1
Complaints Handling	0	0	0	0

- 3.6 The following information sets out the breakdown of formal complaints received regarding each County Borough Council Ward shown, which has been previously requested by Elected Members:

<b>Ward</b>	<b>No. of complaints</b>
Aberkenfig	1
Bryntirion, Laleston and Merthyr Mawr	5
Caerau	3
Cefn Glas	1
Coity	1
Cornelly	1
Coychurch Lower	1
Llangynwyd	2
Maesteg East	1
Maesteg West	2
Morfa	1
Nantymoel	1
Newton	1
Oldcastle	1
Pendre	1
Penprysg	1
Porthcawl West Central	2
Rest Bay	2
Ynysawdre	2
Unknown/by e-mail	27

- 3.7 For the period from 1 April 2020 to 31 March 2021, the number of formal complaints received by each Directorate was as follows:

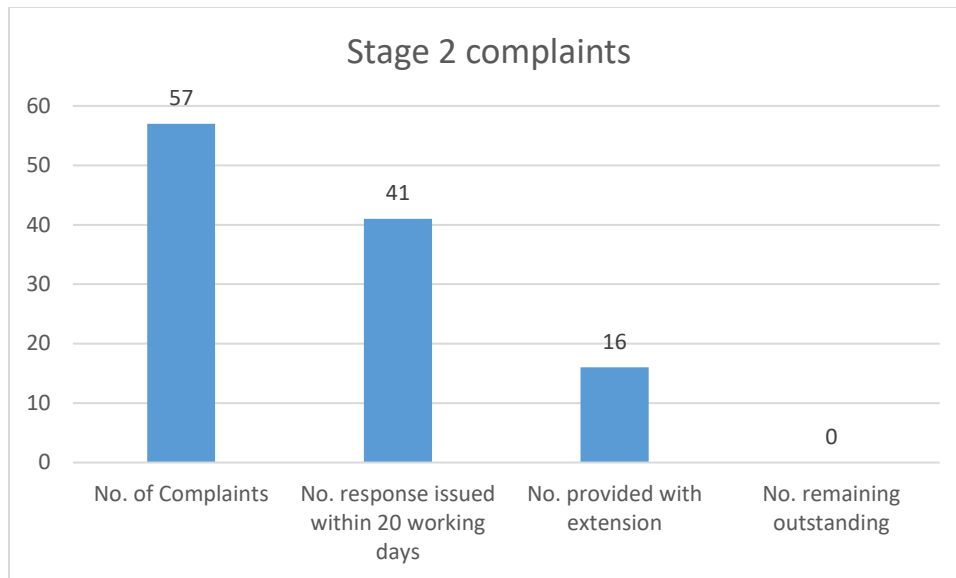




3.8 For the period 1 April 2020 to 31 March 2021 one complaint was received by the Welsh Language commissioner about a service provided by the Authority; this complaint is still being investigated by the Welsh Language Commissioner.

3.9 As required by the Equalities Strategy, an equalities monitoring questionnaire has been developed to accompany the Corporate Complaints Form. The information collected informs the Strategic Equality Plan.

3.10 The chart below provides a breakdown of the number of formal Complaints received, those responded to within 20 working days, those for which it was necessary to request an extension to the response deadline, those that remain outstanding and those complaints currently under investigation within the respective 20 working days.



#### 4. Complaints made to the Public Services Ombudsman for Wales

4.1 Customers have the right at any stage to refer their complaint to the Public Services Ombudsman for Wales for his consideration of maladministration e.g. unfairness or delay. However, the Ombudsman will usually give the Authority a reasonable opportunity to investigate and respond to a complaint, before he investigates.

4.2 The Public Services Ombudsman for Wales received 12 complaints about the Authority during the period 1 April 2020 – 31 March 2021, of these 5 were referred back to the Authority for investigation, 2 were outside the Ombudsman’s remit, 1 was outside the time limit, 3 were premature and in 1 case the Ombudsman found there was no case to answer. A breakdown of the complaints by service area is set out below.

Council Tax	1
Highways	1
Housing	3
Planning	1
School Transport	1
Social Services	5
Total:	12

**Factsheet****A. Complaints Received**

<b>Local Authority</b>	<b>Complaints Received</b>	<b>Complaints received per 1000 residents</b>
Blaenau Gwent County Borough Council	17	0.24
Bridgend County Borough Council	34	0.23
Caerphilly County Borough Council	49	0.27
Cardiff Council*	122	0.33
Carmarthenshire County Council	42	0.22
Ceredigion County Council	31	0.42
Conwy County Borough Council	29	0.25
Denbighshire County Council	32	0.34
Flintshire County Council	61	0.39
Gwynedd Council	37	0.30
Isle of Anglesey County Council	26	0.37
Merthyr Tydfil County Borough Council	13	0.22
Monmouthshire County Council	16	0.17
Neath Port Talbot County Borough Council	22	0.15
Newport City Council	39	0.25
Pembrokeshire County Council	25	0.20
Powys County Council	72	0.54
Rhondda Cynon Taf County Borough Council	39	0.16
Swansea Council	92	0.37
Torfaen County Borough Council	5	0.05
Vale of Glamorgan Council	30	0.23
Wrexham County Borough Council	33	0.24
<b>Wales</b>	<b>866</b>	<b>0.28</b>

\* inc 1 Rent Smart Wales

**B. Complaints Received by Subject**

<b>Bridgend CBC</b>	<b>Complaints Received</b>	<b>Complaint Share</b>
Adult Social Services	4	11.76%
Benefits Administration	1	2.94%
Children's Social Services	15	44.12%
Community Facilities, Recreation and Leisure	1	2.94%
Complaint Handling	1	2.94%
Education	1	2.94%
Environment and Environmental Health	1	2.94%
Finance and Taxation	2	5.88%
Housing	3	8.82%
Planning and Building Control	2	5.88%
Roads and Transport	2	5.88%
Various Other	1	2.94%

**C. Complaint Outcomes**

(\* denotes intervention)

<b>Complaints Closed</b>	<b>Out of Jurisdiction</b>	<b>Premature</b>	<b>Other cases closed after initial consideration</b>	<b>Early Resolution/voluntary settlement*</b>	<b>Discontinued</b>	<b>Other Reports-Not Upheld</b>	<b>Other Reports Upheld - in whole or in part*</b>	<b>Public Interest Report *</b>	<b>Grand Total</b>
Bridgend County Borough Council	11	2	20	1	0	0	0	0	34
Percentage Share	32.35%	5.88%	58.82%	2.94%	0.00%	0.00%	0.00%	0.00%	

### D. Number of cases with PSOW intervention

	No. of interventions	No. of closures	% of interventions
Blaenau Gwent County Borough Council	1	17	6%
Bridgend County Borough Council	1	34	3%
Caerphilly County Borough Council	6	50	12%
Cardiff Council	21	120	18%
Cardiff Council - Rent Smart Wales	-	1	0%
Carmarthenshire County Council	6	46	13%
Ceredigion County Council	4	30	13%
Conwy County Borough Council	6	34	18%
Denbighshire County Council	2	32	6%
Flintshire County Council	8	57	14%
Gwynedd Council	4	39	10%
Isle of Anglesey County Council	3	28	11%
Merthyr Tydfil County Borough Council	2	15	13%
Monmouthshire County Council	2	15	13%
Neath Port Talbot Council	4	25	16%
Newport City Council	4	38	11%
Pembrokeshire County Council	7	29	24%
Powys County Council	14	71	20%
Rhondda Cynon Taf County Borough Council	5	40	13%
Swansea Council	4	93	4%
Torfaen County Borough Council	1	5	20%
Vale of Glamorgan Council	4	27	15%
Wrexham County Borough Council	4	33	12%
<b>Grand Total</b>	<b>113</b>	<b>879</b>	<b>13%</b>

**E. Code of Conduct Complaints Closed**

<b>County/County Borough Councils</b>	<b>Closed after initial consideration</b>	<b>Discontinued</b>	<b>No evidence of breach</b>	<b>No action necessary</b>	<b>Refer to Standards Committee</b>	<b>Refer to Adjudication Panel</b>	<b>Withdrawn</b>	<b>Total</b>
Bridgend	7	-	-	-	-	-	-	7

**F. Town/Community Council Code of Complaints**

<b>Town/Community Council</b>	<b>Closed after initial consideration</b>	<b>Discontinued</b>	<b>No evidence of breach</b>	<b>No action necessary</b>	<b>Refer to Standards Committee</b>	<b>Refer to Adjudication Panel</b>	<b>Withdrawn</b>	<b>Total</b>
Bridgend Town Council	1	-	-	2	-	-	-	3

## **Appendix**

### **Explanatory Notes**

Section A provides a breakdown of the number of complaints against the Local Authority which were received during 2019/20, and the number of complaints per 1,000 residents (population).

Section B provides a breakdown of the number of complaints about the Local Authority which were received by my office during 2019/20. The figures are broken down into subject categories with the percentage share.

Section C provides the complaint outcomes for the Local Authority during 2019/20, with the percentage share.

Section D provides the numbers and percentages of cases received by the PSOW in which an intervention has occurred. This includes all upheld complaints, early resolutions and voluntary settlements.

Section E provides a breakdown of all Code of Conduct complaint outcomes against Councillors during 2019/20.

Section F provides a breakdown of all Code of Conduct complaint outcomes against town or community councils.

### **Feedback**

We welcome your feedback on the enclosed information, including suggestions for any information to be enclosed in future annual summaries. Any feedback or queries should be sent via email to [communications@ombudsman-wales.org.uk](mailto:communications@ombudsman-wales.org.uk)

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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

9 SEPTEMBER 2021

### REPORT OF THE INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE AND CHANGE

#### AUDIT WALES GOVERNANCE AND AUDIT COMMITTEE REPORTS

#### 1. Purpose of report

- 1.1 The purpose of this report is to submit to the Committee reports from Audit Wales, including an update on the financial and performance audit work undertaken, and due to be undertaken, by Audit Wales.

#### 2. Connections to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
- **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.
- 2.2 The Council's performance is an important element in determining the extent to which the well-being objectives can be delivered.

#### 3. Background

- 3.1 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.
- 3.2 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.
- 3.3 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.

#### **4. Current situation/proposal**

4.1 Audit Wales has produced a number of reports for the Governance and Audit Committee to consider. These are:

- **The Audit Wales Work Programme and Timetable - (Appendix A)** - , under the Local Government and Elections (Wales) Act 2021, the Auditor General is required to produce a work programme update for each financial year for each principal council covering both his functions and those of 'relevant regulators' (CIW and Estyn). As reported at the last meeting, Audit Wales will provide this to the Council on a quarterly basis. The report was last produced as at 30th June 2021, and presented to the Committee in July 2021, so is presented again for information and only a verbal update will be provided at the meeting, where appropriate, and a full update as at 30th September 2021 provided to the Committee in November.
- **Financial Sustainability Assessment – Bridgend County Borough Council - (Appendix B)** - this follows the national summary report '*Financial Sustainability of Local Government as a result of the COVID-19 Pandemic*', published in October 2020, and concludes phase 2 of Audit Wales' financial sustainability assessment work during 2020-21, which has resulted in a local report for each of the 22 principal councils in Wales. Audit Wales is also in the process of compiling a national report on financial sustainability and this should be finalised shortly, and will be presented at the next meeting of the Committee in November 2021.

#### **5. Effect upon policy framework and procedure rules**

5.1 There is no impact on the policy framework and procedure rules.

#### **6. Equality Act 2010 implications**

6.1 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.

#### **7. Well-being of Future Generations (Wales) Act 2015 implications**

7.1 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.

## **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**.

Gill Lewis

**Interim Chief Officer – Finance, Performance and Change**

September 2021

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Deputy Head of Finance

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**Background Documents:** None

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## Audit Wales Work Programme and Timetable – Bridgend County Borough Council

Quarterly Update: 30 June 2021

### Financial Audit work

Description	Scope	Timetable	Status
<b>Audit of the Council's 2020-21 statement of accounts</b>	To confirm whether the statement of accounts provide a true and fair view.	Audit Opinion by 31 July 2021	Audit work complete. Audit Opinion by 31 July 2021.
<b>Audit of the 2020-21 Returns for Porthcawl Harbour Authority and Coychurch Crematorium Joint Committee</b>	To confirm that the returns have been completed correctly.	Audit Opinion by 31 July 2021	Audit work complete. Audit Opinion by 31 July 2021 for Porthcawl Harbour Authority. Audit Opinion by 30 September 2021 for Coychurch Crematorium Joint Committee
<b>Audit of the Council's 2020-21 Grants and Returns</b>	Audit of 5 claims as required by the terms and conditions of the grants.	In line with the individual deadlines for each grant claim.	Audit work to be performed Oct to Dec 2021

### Performance Audit work

2020-21 Performance Audit Work	Scope	Timetable	Status
<b>Annual Audit Summary</b>	Annual report summarising the audit work undertaken in 2020-21 which also includes a summary of the key findings from reports	Autumn 2021	Not yet started

	issued by 'relevant regulators'. Also now combined with the Annual Audit Letter		
<b>Financial Sustainability</b>	A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges building on work undertaken during 2019-20.	Phase 1 Published 6th October 2020  Phase 2 (February – May 2021)	Final report published Oct 2020 <a href="#">Financial Sustainability of Local Government as a Result of the COVID-19 Pandemic   Audit Wales</a>  Report being finalised  National Summary Report due to be published August 2021
<b>Recovery Planning</b>	We intend to support and challenge recovery planning in real-time. Collectively we need assurance that recovery takes due account of the multitude of risks, but also that it grasps the opportunities for a different and sustainable future. We have taken the decision to replace the 'prevention' themed work that we set out in audit plans with this work on recovery planning.	May 2020-February 2021	Final letter issued
<b>Review of the Council's arrangements to become a 'Digital Council'</b>	As a result of our 2019-20 Assurance and Risk Assessment, we agreed with the Council that we would do a piece of work relating to digital.	Autumn 2020/Spring 2021	Final report issued June 2021

2021-22 Performance audit work	Scope	Timetable	Status
<b>Annual Audit Summary</b>	Annual report summarising the audit work undertaken in 2021-22 which also includes a summary of the key findings from reports issued by 'relevant regulators'. Also now combined with the Annual Audit Letter	Autumn 2022	Not yet started
<b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b>	We will seek to integrate the delivery of our WFG examinations of steps to deliver wellbeing objectives with our other audit work. We will discuss this with the council as we scope and deliver the audit projects listed in this plan.	Ongoing	Ongoing
<b>Improvement reporting audit</b>	Audit of discharge of duty to publish an assessment of performance.	October 2021	Not yet started
<b>Assurance and Risk Assessment</b>	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources. At BCBC the project is likely to focus on:</p> <ul style="list-style-type: none"> <li>• financial position</li> <li>• self-assessment arrangements</li> <li>• recovery planning</li> <li>• implications of the Local Government and Elections (Wales) Act</li> <li>• carbon reduction plans</li> <li>• statutory building compliance</li> </ul>	Throughout the year	Underway
<b>Springing Forward – Examining the</b>	As the world moves forward, learning from the global pandemic, this review looks at how effectively	Planned for Autumn 2021 onwards – to	Project scoping

<b>building blocks for a sustainable future</b>	councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.	be confirmed following scoping.	
<b>Follow-up review – Disabled Facilities Grants</b>	Follow up the Council's progress to address the findings from our disabled facilities grants (DFG) review.	July/August 2021	Underway
<b>Review relating to the Cwm Taf Morgannwg health partnership following the Council's transition to the partnership in 2019.</b>	Scope to be discussed with the Council. Running a group discussion with strategic managers representing the four sovereign bodies to assist in determining the scope on 17 <sup>th</sup> August 2021.	Planned for Autumn 2021 onwards – to be confirmed following scoping	Scoping

### Local government national studies planned / in progress

<b>Study</b>	<b>Scope</b>	<b>Timetable</b>	<b>Status</b>	<b>Fieldwork planned at BCBC</b>
<b>Town Centre Regeneration</b>	Review of how local authorities and their partners are addressing town centre regeneration	Publication September 2020	Drafting	Officers interviewed and members surveyed.
<b>Direct Payments</b>	Review of how local authorities manage and promote the use of Direct payments	Publication Autumn 2021	Fieldwork complete; survey of recipients and providers currently underway	No – work being delivered via Direct Payment Forum and a selection of follow up interviews



<b>Emergency Services</b>	Review of how well emergency services (blue light) collaborate	Publication Autumn 2021	Fieldwork until end of July	No
<b>Follow up on People Sleeping Rough</b>	Review of how local authorities responded to the needs of people sleeping rough during the pandemic following up on the AGWs report of July 2020	TBC	Project set up	No – work being delivered via Homelessness and Supporting People Forum
<b>Poverty</b>	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty.	TBC	Project set up	TBC
<b>Social Enterprises</b>	Review of how local authorities are supporting and utilising social enterprises to deliver services	TBC	Project set up	TBC
<b>Community Resilience</b>	Review of how local authorities can build greater resilience in communities	TBC	Project set up	TBC

## Estyn

Estyn planned work 2021-22	Scope	Timetable	Status
Local Government Education Services (LGES) Inspections	Estyn have worked closely with Directors of Education to review their inspection guidance for local government education services to reflect the experiences of the pandemic. The updated guidance (published on 1 July) will be piloted on the first inspection and feedback will be sought on whether any further refinements need to be made.	LGES inspections to resume from late Autumn term	N/A
Curriculum Reform thematic review	Regional consortia and local authority support for curriculum reform.	Evidence collecting in Sept/Oct - publish in early February	N/A

## Care Inspectorate Wales (CIW)

CIW planned work 2021-22	Scope	Timetable	Status
<b>Assurance</b>	CIW will be completing its work on Assurance Checks including publication of a national overview report.	July – September 2021	In progress
<b>National review</b>	Support for disabled children and their families.	tbc	In progress - Drafting report
<b>Follow-up</b>	CIW will be following up on areas for improvement identified in the Assurance Checks or through risk based inspection activity with individual local authorities where necessary.	tbc	Not yet started
<b>Inspection</b>	Risk based inspection activity will continue where required.	tbc	No inspections are scheduled at this time

## Audit Wales national reports and other outputs published since 1 April 2021

Report title	Publication date and link to report
NHS finances data-tool 2020-21	<a href="#">June 2021</a>
Rollout of the COVID-19 vaccination programme in Wales	<a href="#">June 2021</a>
Quality governance arrangements at Cwm Taf UHB – follow up	<a href="#">May 2021</a>
Welsh Health Specialised Services Committee governance arrangements	<a href="#">May 2021</a>
At your Discretion - Local Government Discretionary Services	<a href="#">April 2021</a>
Procuring and Supplying PPE for the COVID-19 Pandemic	<a href="#">April 2021</a>

## Audit Wales National reports and other outputs due to be published during 2021-22 (and other work in progress/planned)<sup>1</sup>

Title	Anticipated publication date
NHS waiting times data-tool	July 2021
Supporting NHS staff well-being	August 2021
Administration of student finance	August 2021
Care home commissioning	August 2021
Picture of Public Services	September 2021
Warm Homes Programme	September 2021
Welsh Government accounts commentary	Autumn 2021
Welsh Government workforce	Autumn 2021
Orthopaedic services	Autumn 2021
Unscheduled care	Autumn 2021
Collaborative arrangements for managing local public health resources	Autumn 2021
Welsh Government setting of well-being objectives	Autumn 2021

<sup>1</sup> We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for a new Public Accounts Committee following the Senedd elections.

<b>Curriculum reform</b>	Winter 2021
<b>COVID response &amp; recovery / Welsh Government grants management</b>	TBC
<b>Equality impact assessment</b>	TBC
<b>Climate change – baseline review</b>	TBC
<b>NHS structured assessment 2021 summary commentary</b>	TBC
<b>Affordable housing</b>	TBC
<b>Broadband infrastructure</b>	TBC
<b>Flood risk management</b>	TBC

## Forthcoming Good Practice Exchange events and publications

Title	Anticipated publication/event date
Town Centre Regeneration	September 2 <sup>nd</sup> 2021
<p>The Good Practice Exchange Team are currently in the process of finalising the programme of events for the remainder of 2021/ 2022. Once finalised, our key contacts across local authorities will be notified and details of those events and how to register will be available on our website. Please keep a look out for an email update over the coming weeks'</p>	N/A

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## Financial Sustainability Assessment – Bridgend County Borough Council

Audit year: 2020-21

Month/Year issued: August 2021

Document reference: 2546A2021-22

This document has been prepared as part of work performed in accordance with section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 18 of the Local Government (Wales) Measure 2009. It may also inform a study for improving value for money under section 41 of the 2004 Act, and/or an examination undertaken by the Auditor General under section 15 of the Wellbeing of Future Generations Act (Wales) 2015.

No responsibility is taken by the Auditor General or the staff of Audit Wales in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

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 Audit Wales are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at [info.officer@audit.wales](mailto:info.officer@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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The Council has maintained a strong financial position during the pandemic and has strengthened its Medium Term Financial Strategy.	
What we looked at and why	4
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The immediate impact of COVID-19 on the Council's financial sustainability has been mitigated by additional Welsh Government funding	6
The Council has strengthened its Medium Term Financial Strategy to better reflect medium-term budget pressures and forecast changes in demand for services	8
There are no apparent risks to the Council's financial sustainability in relation to its use of useable reserves which continue to be at a comparatively high level	9
In recent years, the Council has consistently underspent its annual budget and expects to underspend again in 2020-21	11
The Council has a track record of delivering the majority of its in-year planned savings. However, in common with other councils, identifying and delivering future savings will be more challenging	13
The Council has a positive liquidity ratio placing it in a good position to meet current liabilities	14

## What we looked at and why

- 1 We undertook this assessment as financial sustainability continues to be a risk to councils putting in place proper arrangements to secure value for money in the use of resources. In part, this was informed by the experiences of some councils in England, our knowledge of the financial situation in councils in Wales, and the general trend of decreasing resources for local government combined with rising demand for some services. We undertook a similar project in 2019-20, before the COVID-19 pandemic.
- 2 Our 2020-21 assessment on councils' financial sustainability was in two phases. Phase 1 was a baseline assessment of the initial impact of COVID-19 on local councils' financial position. Phase 1 drew on: the year-end position for 2019-20; the position at the end of quarter 1 for 2020-21; and projections for quarter 2 for 2020-21. Following Phase 1, in October 2020 we published a national summary report – **Financial Sustainability of Local Government as a result of the COVID-19 Pandemic**<sup>1</sup>. We found that councils and the Welsh Government have worked well together to mitigate the impact of the pandemic to date, but the future sustainability of the sector is an ongoing challenge.
- 3 The pandemic has had an immediate and profound effect on public sector finances as a whole and, as a consequence, on councils' financial position. The summary report set a high-level baseline position, including the reserves position of local councils before the pandemic. It also set out the initial financial implications of the pandemic for local councils and the scale of the anticipated challenge going forward.
- 4 This report concludes phase 2 of our financial sustainability assessment work during 2020-21. As part of this we are producing a local report for each of the 22 principal councils in Wales.
- 5 We undertook this assessment during March 2021.

<sup>1</sup> Audit Wales, [Financial Sustainability of Local Government as a Result of the COVID-19 Pandemic](#), October 2020.

## Proposals for improvement

### Exhibit 1: proposals for improvement

The table below sets out the proposals for improvement that we have identified following this review.

Proposals for improvement	
<b>P1</b>	<b>Accurate forecasting of expenditure</b> Officers should provide full Council with its annual outturn to budget report to improve transparency and provide members with opportunities to compare and challenge budget to outturn.

## The Council has maintained a strong financial position during the pandemic, but there is scope to strengthen its Medium Term Financial Strategy

### The immediate impact of COVID-19 on the Council's financial sustainability has been mitigated by additional Welsh Government funding

6 This section sets out the impact that COVID-19 has had to date on the Council's financial position and the extent to which this has been mitigated by additional funding from the Welsh Government.

7 We found that:

- overall, the majority of the Council's COVID-related expenditure and lost income was covered by Welsh Government and UK funding. The Council has estimated that about £0.5 million of additional expenditure/income loss during 2020-21 will not have been covered by the additional funding.
- the Council has made specific budgetary changes to reflect the impact of the pandemic for the short and medium term. It has set up an earmarked reserve specifically for COVID-19 recovery costs in 2021-22 of £3 million.
- in 2018-19 and 2019-20, the Council achieved a high rate of council tax collection (in 2018-19 at 96.8% and 2019-20 at 96.3% of the collectable debit). The Council now anticipates a fall in council tax collection rates due to increasing numbers of furloughed and newly unemployed residents as a direct result of the pandemic and changes in legislation regarding collection methods. The Council has budgeted for a 0.5% reduction in the collection rate for 2021-22 to recognise the expected impact.
- the Council recognises in its Medium Term Financial Strategy (MTFS) that there will be a medium-term impact of the pandemic in specific service areas. In particular, on levels of income from leisure, car parking and rental income. The Council has also identified that the sustainability of services such as homelessness and social care will be challenging.

## Exhibit 2: the estimated cost to the Council of COVID-19 over 2020-21

The table below shows the Council's estimated additional expenditure and lost income over 2020-21 as a result of COVID-19 and how much of this was mitigated by extra funding from the Welsh Government.

The additional amount the Council estimates it will have spent as a result of COVID-19 over 2020-21.	£15 million
The amount of income the Council estimates it will have lost as a result of COVID-19 over 2020-21.	£6.5 million
The amount of additional funding the Council estimates it will receive from the Welsh Government over 2020-21 to mitigate the impact of COVID-19.	£21 million
The cost to the Council of COVID-19 over 2020-21 after extra funding from the Welsh Government is taken into account.	£0.5 million

## The Council has strengthened its Medium Term Financial Strategy to better reflect medium-term budget pressures and forecast changes in demand for services

### Why strategic financial planning is important

8 A clear and robust financial strategy is important to identify the likely level of funding available to a council, as well as the anticipated level of demand for, and cost of, providing services. Given the recent and anticipated funding pressures facing all councils, it is also important to identify how it intends to respond to those pressures, and particularly how they will meet projected funding gaps.

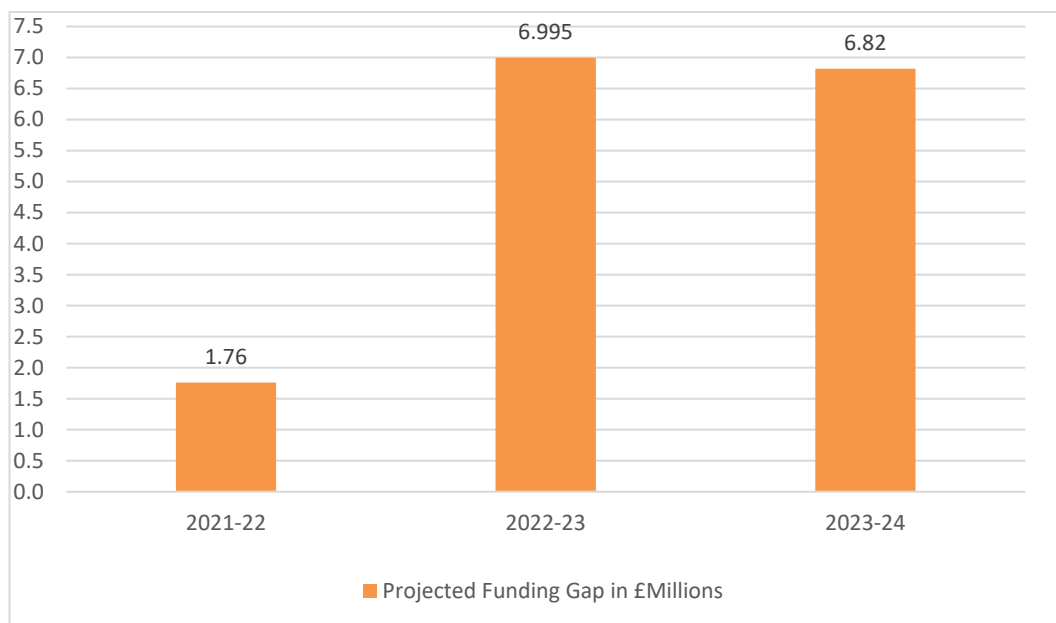
We found that:

- the Council has an approved MTFS for 2021-22 to 2024-25, informed by the latest corporate risk assessment which provides a high-level assessment of the financial challenges over that period. The MTFS is updated annually, with approval in February each year.
- the MTFS sets out 13 principles against which members are invited to assess the robustness of the strategy. These include its financial control system as key to support the delivery of financial plans and mitigate corporate risks, and capital investment decisions which mitigate any statutory risks taking account of return on investment and sound option appraisals. Further, the MTFS considers the risk of budget reduction proposals not being successful and risks of future COVID-19 costs not being covered by Welsh Government funding.
- the Council has projected it will have a £15.575 million budget gap over the next three years. The MTFS is based upon reasonable assumptions and an assessment of future settlements from the Welsh Government using best, worst and most likely scenarios. Both in 2020-21 (4.7% £9.18 million) and 2021-22 (4.3% £9.064 million) the Council has received more generous settlements than anticipated, relieving some budget reduction pressures.
- following our comments made last year, the Council has further developed its MTFS in 2021-22. We were assured that the budget was examined in detail and scrutinised by members, and we note that areas for improvement have been addressed as follows:
  - estimates of the potential impact of changes in demand for services have been built into any revisions of base budgets. For example, projections for demographic changes, including an ageing population and an increasing number of young people with complex disabilities living into adulthood, will add progressively to the demand for care.
  - evaluations of past financial performance, such as budget underspends and the lower-than-forecast use of its reserves.



**Exhibit 3: the Council has a total projected funding gap for the three years 2021-22 to 2023-24 of £15.575 million**

This graph shows the funding gap that the Council has identified for the following three years.



**There are no apparent risks to the Council’s financial sustainability in relation to its use of useable reserves which continue to be at a comparatively high level**

**Why sustainable management of reserves is important**

9 Healthy levels of useable reserves are an important safety net to support financial sustainability. As well as being available to fund unexpected funding pressures, useable reserves can also be an important funding source to support ‘invest to save’ initiatives designed to reduce the ongoing cost of providing services. Councils that show a pattern of unplanned use of reserves to plug gaps in their revenue budget that result in reductions of reserve balances reduce their resilience to fund unforeseen budget pressures in future years.

We found that:

- the Council’s useable revenue reserves represent a relatively high percentage of the net revenue budget at 20.5% in 2019-20, this ranks Bridgend as having the seventh-highest percentage in Wales.
- for the four years to 31 March 2020, the Council’s useable revenue reserves have increased from £59.1 million to £64.6 million.

- for the four years to 31 March 2020, the Council's capital receipts reserve has fallen slightly from £18.3 million to £17.9 million.
- as shown in **Exhibit 4**, the Council's level of useable reserves has remained relatively stable over the past four years, but it has increased its total useable reserves in 2020-21 by just over £27 million. This is primarily due to the receipt of some additional grant funding from the Welsh Government at the end of the financial year.

#### **Exhibit 4: the net cost of services versus amount of useable reserves**

This exhibit shows the amount of useable reserves the Council had during 2020-21 and the previous four years as a proportion of the net cost of the services the Council delivers.

	2016-17	2017-18	2018-19	2019-20	2020-21
Net Cost of Services in £ millions <sup>2</sup>	284.7	299.1	300.4	315.0	310
Total Useable Reserves in £ millions <sup>3</sup>	59.1	56.4	56.9	64.6	92.3
Total Useable Reserves as a percentage of the net cost of services <sup>4</sup>	20.8%	18.9%	18.9%	20.5%	29.8%
Comparison with the other councils of Wales	8/22	9/22	8/22	7/22	N/A

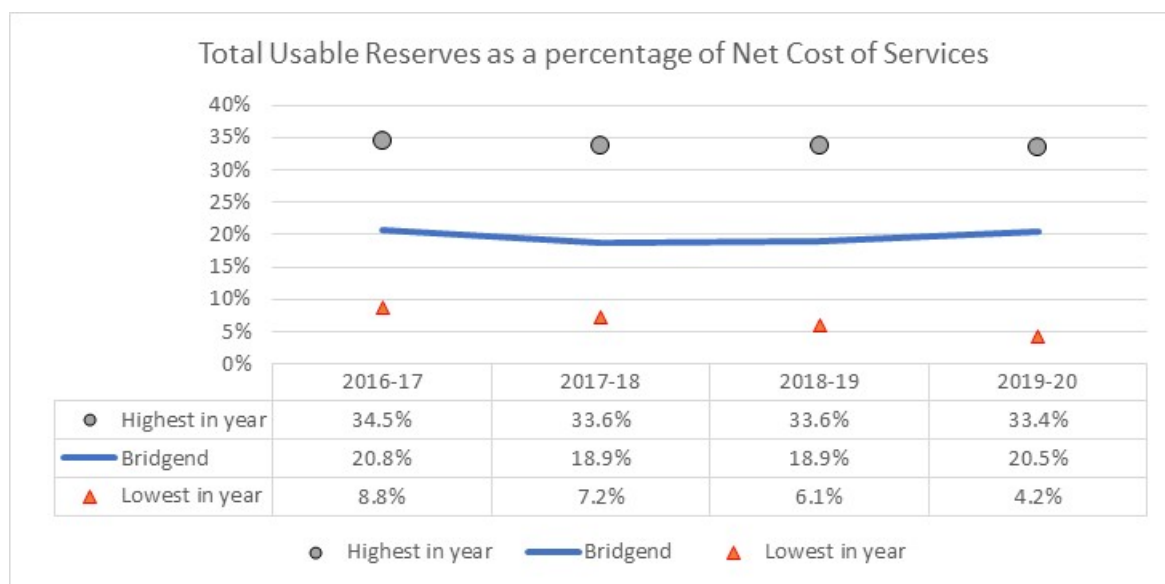
<sup>2</sup> Value used is the net cost of services charged to the general fund from the Expenditure Funding Analysis, less any Housing Revenue Account cost of services, plus precepts, levies and debt interest. Source: Statement of Accounts

<sup>3</sup> By useable reserves, we mean the total general fund balance, together with earmarked reserves that councils are not legally prevented from redirecting to use for another purpose. Source: Statement of Accounts

<sup>4</sup> Audit Wales calculation.

### Exhibit 5: total useable reserves as a percentage of net cost of services

The Council has maintained a level of total useable reserves of between 18.9% and 20.8% of the net cost of services.



Source: Audit Wales analysis

## In recent years the Council has consistently underspent its annual budget and expects to underspend again in 2020-21

### Why accurately forecasting expenditure is important

- 10 It is important that overspending and underspending are kept under control and that actual expenditure is as close to the levels planned as possible. A council that is unable to accurately forecast and plan expenditure runs the risk of creating unforeseen financial pressures that may compromise the ability to set a balanced budget. Significant patterns of underspending may be reducing the ability of a council to deliver its key objectives or meet its statutory responsibilities.
- 11 What we found
- the Council has underspent against its revenue budget in each of the four years to 31 March 2020, with a total underspend over this four-year period of £35.653 million. It also projects an underspend in the 2020-21 revenue budget of £6.490 million (see **Exhibit 6**), impacted by significant additional funding from the Welsh Government (see **Exhibit 2**).
  - even though there is an overall underspend, this has masked routine overspends in Education and Family Support and Social Services and Wellbeing. For example, in 2020-21, as at quarter three the Council projects to overspend by £1.327 million and £0.812 million respectively.

- officers have previously explained that a significant proportion of the Council's underspends each year is due to the receipt of unexpected additional grant monies from the Welsh Government, which tend to be received towards the end of a financial year and are therefore difficult to budget for. This was also the case in 2019-20 and 2020-21.
- for the four years to 31 March 2020, the Council has underspent against its original approved annual capital budgets by £24.143 million. As at the end of quarter 3 (31 December 2020) the Council is underspent on the 2020-21 original approved capital budget by £43.859 million. We understand that these underspends are historically due to slippage in the delivery of certain capital projects, with costs, and therefore the budget, transferring into subsequent financial years. The underspend to 31 December for 2020-21 is again due to slippage, the underspend being more significant than in recent years, predominantly as a result of the impact of COVID-19 on the ability to progress capital projects as planned.
- our 2019-20 financial sustainability assessment noted that once a financial year has passed, the outturn-to-budget report is considered by the Cabinet and then by the Corporate and Overview Scrutiny Committee. However, while full Council approves the annual budget for the year ahead, it does not receive the annual outturn-to-budget report. This would provide Council members with the full picture of financial performance to allow them to make more informed decisions. This is the case again for 2020-21.

#### **Exhibit 6: amount of overspend/(underspend) relative to total net revenue budget**

The following exhibit shows the amount of overspend or underspend for the Council's overall net revenue budget for the last four years (taken from the annual outturn-to-budget report presented annually to Cabinet in June) and also the projected year-end position for 2020-21 reported to Cabinet as part of the 2020-21 quarter 3 budget monitoring position on 19 January 2021.

	2016-17	2017-18	2018-19	2019-20	2020-21 (projected)
Original Net revenue budget £ millions	254.891	258.093	265.984	270.809	286.885
Actual Net Revenue Outturn	243.000	251.639	258.131	261.354	280.395
Amount of overall (underspend)/overspend	(11.891)	(6.454)	(7.853)	(9.455)	(6.490)
Percentage difference from net revenue budget	(4.7%)	(2.5%)	(2.9%)	(3.5%)	(2.3%)

## The Council has a track record of delivering the majority of its in-year planned savings. However, in common with other councils, identifying and delivering future savings will be more challenging

### Why the ability to identify and deliver savings plans is important

- 12 The ability to identify areas where specific financial savings can be made, and to subsequently make those savings, is a key aspect of ensuring ongoing financial sustainability against a backdrop of increasing financial pressures. Where savings plans are not delivered this can result in overspends that require the use of limited reserves whilst increasing the level of savings required in future years to compensate for this. Where savings plans are not delivered and service areas are required to make unplanned savings, this increases the risk either of savings not being aligned to the Council's priorities, or of 'short-term' solutions that are not sustainable over the medium term.
- 13 What we found:
- the Council continues to have a good track record of meeting most of its in-year planned savings, albeit in recent years the annual savings targets have been reduced and are some £5 million lower (in 2019-20) than those set for 2015-16'.
  - the outturn for 2019-20 and projected year-end position for 2020-21 (see **Exhibit 7**) demonstrates that the Council is delivering most of its planned savings, for example, in 2018-19 £5.615 million (92%) and 2019-20 £6.815 million (89%) of planned savings were achieved.
  - the total annual savings target has reduced significantly for 2020-21 at £2.413 million and 2021-22 at £1.76 million. This reflects the favourable funding settlements received from the Welsh Government for these periods (see financial strategy section).
  - projected savings targets detailed within the 2021-22 to 2024-25 MTFS illustrate a reversal of the above trend where annual targets for 2022-23 to 2024-25 are in the region of £7 million. This reflects the uncertainty of future funding from the Welsh Government due to the pandemic. These increased targets will present increased challenges for the Council going forward.

## Exhibit 7: savings delivered as a percentage of planned savings

The following exhibit sets out how much money the Council intended to save from its savings plans and how much of this it actually saved from 2016-17 as well as estimated figures for 2020-21.

	2016-17	2017-18	2018-19	2019-20	2020-21 estimate
Total planned savings in £ millions	7.477	5.852	6.123	7.621	2.413
Planned savings achieved in £ millions	5.632	4.012	5.615	6.815	1.923
Planned savings not achieved in £ millions	1.845	1.840	0.508	0.806	0.490
Percentage of savings achieved	75%	69%	92%	89%	80%

Source – 2016-17 to 2019-20 annual outturn-to-budget report presented annually to the Cabinet in June, 2020-21 forecast year-end position reported to the Cabinet on 19 January 2021.

## The Council has a positive liquidity ratio placing it in a good position to meet its current liabilities

### Why the Council's liquidity position is important

- 14 Why gauging current assets to current liabilities (liquidity) is important:
- it is an indicator of how a council manages its short-term finances.
  - while it is commonly used to examine whether organisations are able to pay their debts in the short term, this is unlikely to be a risk for councils given their ability to take short-term borrowing. It does also, however, act as an indicator of how a council manages its short-term finances.
  - councils with low liquidity ratios should ensure they have arrangements in place to meet their liabilities.
  - there may be additional costs for councils that rely on short-term borrowing to pay debts.
  - councils with very high liquidity ratios should consider whether they are managing their current assets in the most effective way.

15 We found that:

- the Council has maintained a good liquidity ratio over the period from 2015-16 to 2019-20 (see **Exhibit 8**). A liquidity ratio of between 1 and 3 is considered healthy and indicates that the Council is in good financial health, having the ability to pay off current debt obligations.
- the Council's liquidity ratio has exceeded the average across all Welsh Councils over the five-year period 2015-16 to 2019-20 (see **Exhibit 8**), indicating that it is in a comparatively strong financial position.

**Exhibit 8: liquidity (working capital) ratio 2015-16 to 2019-20**

	2015-16	2016-17	2017-18	2018-19	2019-20
Current Assets <sup>5</sup>	£53.5m	£59.9m	£57.8m	£56.7m	£68.3m
Current Liabilities <sup>6</sup>	£34.9m	£29.5m	£36.9m	£36.3m	£36.4m
Liquidity Ratio (LR)	1.5	2.0	1.6	1.6	1.9

<sup>5</sup> Current Assets, includes: Short Term Investments; Assets held for sale; Inventories; Short Term Debtors; and Cash and equivalent

<sup>6</sup> Current Liabilities, includes Short Term Borrowing; Short Term Creditors; and Provisions due in one year.



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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

9 SEPTEMBER 2021

#### REPORT OF THE HEAD OF THE REGIONAL INTERNAL AUDIT SERVICE

#### PROGRESS AGAINST THE INTERNAL AUDIT RISK BASED PLAN 2021-22

#### 1. Purpose of report

- 1.1 To provide members of the Committee with a position statement on progress being made against the audit work included and approved within the Internal Audit Risk Based Plan 2021-22.

#### 2. Connection to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
- **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

#### 3. Background

- 3.1 In accordance with the Public Sector Internal Audit Standards, the Head of Internal Audit is responsible for developing a risk-based annual audit plan which takes into account the Council's risk management framework. Within the Standards there is also a requirement for the Head of Internal 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 Internal Audit must also ensure that Internal Audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.
- 3.2 The Internal Audit Plan for 2021-22 was submitted to the Governance and Audit Committee for consideration and approval on 18<sup>th</sup> June 2021. The Plan outlined the assignments to be carried out which will provide sufficient coverage to provide an opinion at the end of 2021-22. The proposed plan continues to recognise particular risks arising from COVID-19, availability of audit and service staff and challenges arising from the remote ways of working. The plan is also flexible to allow for changing circumstances and events that may occur, such as requests to respond to new issues that may emerge.

#### 4. Current situation/proposal

- 4.1 Progress made against the approved plan for the period 1<sup>st</sup> April to 31<sup>st</sup> August 2021 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. 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.

- 4.2 **Appendix A** illustrates that as at 31<sup>st</sup> August 2021, 7 items of work have been completed of which 4 audits have resulted in an opinion being provided. A further 3 audits have been completed and draft reports issued; these are awaiting feedback from Service Departments. A total of 9 audits are currently on-going with another 12 having been allocated to auditors and should be commencing shortly.
- 4.3 Based on the assessment of the strengths and weaknesses of the areas examined through testing of the effectiveness of the internal control environment an audit opinion of substantial assurance has been given to 2 completed reviews and an opinion of reasonable assurance to the other 2 completed reviews.
- 4.4 **Appendix A** identifies that a total of 5 medium priority recommendations have been made to improve the control environment of the areas reviewed and 2 low priority recommendations. The implementation of these recommendations will be monitored to ensure that improvements are being made.

## **5. Effect upon policy framework and procedure rules**

- 5.1 There is no effect upon the policy framework and procedure rules.

## **6. Equality Act 2010 implications**

- 6.1 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.

## **7. Well-being of Future Generations (Wales) Act 2015 implications**

- 7.1 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.

## **8. Financial implications**

- 8.1 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 Committee note the content of the report and the progress made against the 2021-22 Internal Audit Annual Risk Based Plan.

**Mark Thomas**  
**HEAD OF THE REGIONAL INTERNAL AUDIT SERVICE**  
**August 2021**

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**Background Documents :**

None

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**Bridgend County Borough Council - Activity Against Audit Plan 1st April 2020 to 31st August 2021**

Area	Audit Scope / Risk	Status	Opinion			Recommendations			
			Substantial	Reasonable	Limited	High	Medium	Low	
Page 65 OS	Carry Forward from 2020/21	Communities - Project & Contract Management	draft issued						
	Follow up Limited Assurance Reports	To ensure that improvements have been made to the control environment since the previous limited assurance review.							
	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							
	Safeguarding	This review will include an annual assessment of the Council's overall operating model for safeguarding; including reviewing the adequacy of assurances obtained by the Council in respect of safeguarding arrangements in place for vulnerable adults and children particularly having regard to the impact of COVID19.							
	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 Service Support Grant 2020/21	complete		v		0	2	0
		Education Improvement Grant 2020/21	on-going						
	Risk Management	Successful risk management relies on a corporate approach to ensure that all risks are identified and managed systematically and consistently across the Council							
	Remote Working	Remote working impact on governance and internal control arrangements using the feedback from the questionnaire							
	General Data Protection Regulations	This audit will review whether the Council has an effective control framework in place for ensuring that personal information that is gathered is only used for the purpose for which it was originally intended.							
	Procurement	Review current processes and practices to ensure that they are reasonable, effective and efficient in the current economic landscape identifying any best practice across the other Authorities within the Regional Service							
	Material Systems – Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year may differ, with each audit having varying amounts of system review, testing or a combination of the two. 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.							
		Revenues & Benefits - Complaints, Appeals & Performance	allocated						
		Creditors - change of supplier details	allocated						
	Payroll & Expenses	Review process in respect of expense claims to ensure controls are effective. Review processes in place for claiming overtime, honorarium, enhancements etc	allocated						
DBS	To provide assurance that DBS checks are in place for all posts that have been identified as requiring one	on-going							
Code of Conduct	Review of compliance of Officers to the Council's Code of Conduct	allocated							
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								
	i-Trent system review	allocated							
	Citizens Access System	allocated							

Area	Audit Scope / Risk	Status	Opinion			Recommendations		
			Substantial	Reasonable	Limited	High	Medium	Low
Early Retirement / Redundancy	Provide ensure transparency and assurance that Council's policies are adhered to	allocated						
Deputyships & Appointeeships	To ensure that the systems and controls surrounding the management of Appointeeship and Deputyships accounts are robust and that they are operated in line with regulations/guidance/policy in order to protect the individual and Council.	on-going						
Tender Evaluation & Award	To undertake a review to compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts. Focus will be on tender and award.	allocated						
Registrars	Review the new policies and procedures in place for registering a death since the pandemic to provide assurance that adequate controls are in place	on-going						
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.							
Performance Management	To review the performance management arrangements paying particular attention to the accuracy of the PI information collected and reported							
Capital Programme	A review of this area will be undertaken to provide assurance that the Capital Programme remains on track and that slippage is accounted for, reported and regularly monitored.							
Cyber Security	To provide assurance of the measures in place to mitigate the risk of cyber fraud	on-going						
Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement	complete	v			0	0	0
Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement	complete	v			0	0	0
Pothole Repairs	To ensure that the controls surrounding the pot holes repair processes are operating satisfactorily and are in compliance with the Council's Financial & Contract Procedure Rules. Review the effectiveness and efficiency of the contracts to ensure the Council is achieving value for money	allocated						
Fleet Management	To ensure that the service is efficient and effective and compliant to Council's policies and procedures							
Highways Inspections	Compliance to Council's policies and procedures							
Building Control	To provide assurance on the control environment in respect of processes, decision making and fees and charges	draft issued						
Planning	To provide assurance on the control environment in respect of processes, decision making and fees and charges	draft issued						
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.							
	School Purchasing Cards	complete		v		0	3	2
School CRSA	To undertake the annual controlled risk self – assessment for schools. The aim of the process is to enable Head Teachers to review their internal controls and to ensure that they undertake and comply with the requirements of current legislation and the Financial Procedure Rules.							
Learner Travel	To provide assurance that procurement and budgeting is in adherence to Council policies and procedures	allocated						

Area	Audit Scope / Risk	Status	Opinion			Recommendations			
			Substantial	Reasonable	Limited	High	Medium	Low	
Page 87	Placements								
	Prevention & Wellbeing								
	Direct Payments	allocated							
	WCCIS								
	Occupational Therapists								
	Support for Carers	allocated							
	Annual Opinion Report 2020/21	complete							
	Annual Opinion Report 2021/22								
	Audit Planning	To prepare and present the annual risk based plan 2021/22.	complete						
		Preparation for the production of the annual risk based plan 2022/23.							
Data Analytics	To align with this objective, Internal Audit is developing a data analytics strategy as it is proving to be a useful internal audit tool as councils become more reliant on electronic data. Data analytics enables a vast amount of data to be analysed when selecting testing samples								
Quality Assurance & Improvement Programme	To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).								
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.								
Closure of Reports from 2020/21	To finalise all draft reports outstanding at the end of 2020/21.	complete							
Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.	on-going							
Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority, including maintained school based staff.	on-going							
External Audit Liaison	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.	on-going							
Emerging Risks / unplanned	To enable Audit Services to respond to provide assurance activity as required.								
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.	on-going							
Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.								
Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.								
	<b>OVERALL TOTALS</b>		<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>2</b>	

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## BRIDGEND COUNTY BOROUGH COUNCIL

### REPORT TO THE GOVERNANCE AND AUDIT COMMITTEE

9 SEPTEMBER 2021

### REPORT OF THE INTERIM CHIEF OFFICER - FINANCE, PERFORMANCE AND CHANGE

#### UPDATED FORWARD WORK PROGRAMME 2021-22

#### 1. Purpose of report

- 1.1 The purpose of this report is to seek approval for the updated Forward Work Programme for 2021-22.

#### 2. Connections to corporate well-being objectives / other corporate priorities

- 2.1 This report assists in the achievement of the following corporate well-being objective under the **Well-being of Future Generations (Wales) Act 2015**:
- **Smarter use of resources** – ensuring that all resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the creation of resources throughout the community that can help to deliver the Council's well-being objectives.

#### 3. Background

- 3.1 The core functions of an effective Governance and Audit Committee include the responsibility to:
- 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 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.

3.2 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.

#### 4. Current situation/proposal

4.1 In order to assist the Committee in ensuring that due consideration is given to all aspects of their core functions the proposed Updated Forward Work Programme for 2021-22 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.

4.2 Shown below are the items scheduled to be presented at the next meeting on 11th November 2021.

<b>Proposed Agenda Items – 11 November 2021</b>	
1	Governance and Audit Committee Action Record (incl. Annual Audit Summary)
2	Audit Wales Governance and Audit Committee Reports
3	Review of the Annual Governance Statement
4	Treasury Management Half Year Report 2021-22
5	Corporate Risk Assessment 2021-22
6	Internal Audit Progress Reports
7	Disabled Facilities Grants
8	Updated Forward Work Programme 2021-22

4.3 There may be additional agenda items presented to the Committee as the Local Government and Elections (Wales) Act 2021 comes into effect, particularly in respect of the Committee's new responsibilities in relation to performance and self-assessment, and these will be added to the Forward Work Programme as necessary.

#### 5. Effect upon policy framework and procedure rules

5.1 There is no impact on the policy framework and procedure rules.

#### 6. Equality Act 2010 implications

6.1 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.

#### 7. Well-being of Future Generations (Wales) Act 2015 implications

7.1 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.

## **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 proposed Updated Forward Work Programme for 2021-22.

Gill Lewis

**Interim Chief Officer – Finance, Performance and Change**

September 2021

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**Background Documents:** None

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GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2021-22	11 November 2021	27 January 2022	31 March 2022
<b>Standing Items</b>			
Governance and Audit Committee Action Record	✓	✓	✓
Audit Wales Governance and Audit Committee Reports	✓	✓	✓
Updated Forward Work Programme	✓	✓	✓
<b>Annual Accounts</b>			
Statement of Accounts 2020-21 (unaudited)			
Porthcawl Harbour Return 2020-21 (unaudited)			
Audited Statement of Accounts and Annual Governance Statement			
Audited Harbour Return ( <i>if amended</i> )			
<b>Internal Audit Reports</b>			
Internal Audit Annual Strategy and Audit Plan 2021-22			
Internal Audit Shared Service Charter 2021-22			✓
Annual Internal Audit Report 2020-21			
Internal Audit Progress Reports	✓	✓	✓
<b>Governance</b>			
Annual Governance Statement 2020-21			
Review of the Annual Governance Statement	✓		
Audit Wales Annual Audit Plan ( <i>included in Audit Wales Governance and Audit Committee Reports item</i> )			✓
Annual Audit Summary ( <i>included in Audit Wales Governance and Audit Committee Reports item</i> )	✓		
<b>Treasury Management</b>			
Treasury Management Outturn 2020-21			
Treasury Management Half Year Report 2021-22	✓		
Treasury Management Strategy 2022-23		✓	
<b>Risk Assurance</b>			
Corporate Risk Assessment 2021-22	✓		
Corporate Risk Assessment, Corporate Risk Management Policy And Incident And Near Miss Reporting Procedure			✓
<b>Counter Fraud</b>			
Corporate Fraud Report 2020-21			
Fraud Risk Assessment			✓
Anti Tax Evasion Policy			✓
<b>Others</b>			
Complaints Process			
Digital Transformation		✓	
Disabled Facilities Grants	✓		
Annual Self Evaluation Report (to be determined)			

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