

Governance and Audit Committee

Meeting Venue
Hybrid meeting - Zoom - County Hall

Meeting Date
Friday, 12 January 2024

Meeting Time
10.00 am

For further information please contact
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County Hall
Llandrindod Wells
Powys
LD1 5LG

05/01/2024

Mae croeso i chi siarad yn Gymraeg neu yn Saesneg yn y cyfarfod.
Rhowch wybod pa iaith rydych am ei defnyddio erbyn hanner dydd, ddau ddiwrnod gwaith cyn y cyfarfod.
You are welcome to speak Welsh or English in the meeting.
Please inform us of which language you wish to use by noon, two working days before the meeting.

AGENDA

1.	APOLOGIES	
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To receive apologies for absence.

2.	DISCLOSURES OF INTEREST	
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To receive any disclosures of interest by Members relating to items to be considered at the meeting.

3.	MINUTES AND ACTION LOG	10.00 AM
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(i) To authorise the Chair to sign the minutes of the previous meeting held as follows as a correct record:

a. 24th November 2023

(ii) To receive and consider the Action Log.
(Pages 5 - 42)

4.	NEW WAYS OF WORKING UPDATE	10.10 AM
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To receive a presentation of the Head of Workforce and Organisational Development.
(Pages 43 - 48)

5.	WHISTLEBLOWING POLICY	10.25 AM
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To receive and consider the Whistleblowing Policy.
(Pages 49 - 60)

Audit Wales Items

6.	DIGITAL STRATEGY REVIEW	10.40 AM
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To receive and consider a report from Audit Wales and the organisational response.
(Pages 61 - 104)

SWAP Items

7.	SWAP INTERNAL AUDIT ADVERSE REPORT (YSGOL CALON CYMRU)	11.00 AM
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To receive and consider the SWAP report.
(Pages 105 - 118)

Corporate Items

8.	CORPORATE FRAUD AND ERROR REPORT - QUARTER 3 2023	11.40 AM
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To receive and consider the report of the Head of Finance.
(Pages 119 - 130)

9.	ANTI-FRAUD AND CORRUPTION POLICY	
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To note the renewed policy for information.
(Pages 131 - 144)

10.	BREAK	11.55 AM
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Risk Deep Dive

11.	CLIMATE EMERGENCY (EDR0011) AND NATURE	12.10 PM
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	EMERGENCY (HTR0018)	
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To receive and consider the Risk Deep Dive presentations.

12.	RISK ASSURANCE - PROCUREMENT AND CONTRACTS	12.40 PM
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To receive a risk assurance update.

13.	WORKING GROUPS	12.50 PM
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To receive and consider the following Governance and Audit Committee Working Group reports:

- i) Heart of Wales Property Services (HoWPS)
- ii) Highways, Transport and Recycling (HTR)
- iii) To consider passing the following Resolution:
 - a. **RESOLVED that the Governance and Audit Committee note the findings of the HoWPS and HTR Working Group reports, and recommend that Cabinet accept the recommendations contained within the reports.**

(Pages 145 - 150)

14.	WORK PROGRAMME	
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To consider the forward work programme (attached) and consider whether any additional items should be included.

(Pages 151 - 156)

15.	EXEMPT ITEM	1.00 PM
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To consider passing the following Resolution:

RESOLVED to exclude the public for the following item of business on the grounds that there would be disclosure to them of exempt information under category 3 of The Local Authorities (Access to Information) (Variation) (Wales) Order 2007.

The Monitoring Officer has determined that category 3 of the Access to Information Procedure Rules applies to the following item. His view on the public interest test (having taken account of the provisions of Rule 14.18 of the Council's Access to Information Rules) was that to make this information public would disclose information relating to the financial or business affairs of any particular person (including the authority holding that information).

These factors in his view outweigh the public interest in disclosing this information. Members are asked to consider these factors when determining the public interest test, which they must decide when considering excluding the public from this part of the meeting.

16.	REGULATORY TRACKER: QUARTER 2 2023/24 UPDATE	1.00 PM
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To receive and consider the report of the Leader and Cabinet Member for an Open and Transparent Powys.

Committee Reflection

Following the close of the meeting, the Committee is asked to take 5 to 10 minutes to reflect on today's meeting.

**MINUTES OF A HYBRID MEETING OF THE GOVERNANCE AND AUDIT
COMMITTEE HELD AT COUNTY HALL ON FRIDAY, 24 NOVEMBER 2023**

PRESENT

Lay Member, L Hamilton - Chair

Lay Members:

J Brautigam and G Hall

County Councillors:

P Lewington, WD Powell, G W Ratcliffe, C Walsh, A Williams

Cabinet Portfolio Holders in attendance:

J Berriman, D A Thomas and P Roberts

Officers:

Dan Paley (Financial Reporting and Policy Accountant), Ellen Sullivan (Interim Head of Economy and Digital Services), Georgie Bevan (Head of Education), Gwilym Davies (Head of Property, Planning and Public Protection), James Chapelle (Capital and Financial Planning Accountant), James Langridge-Thomas (Deputy-Head of Transformation and Communication), Jane Thomas (Head of Finance and Section 151 Officer), Lynette Lovell (Director of Education and Children), Mari Thomas (Deputy-Head of Finance), Matt Perry (Interim Director of Environment), Nina Davies (Director of Social Services and Housing), Sarah Quibell (Service Manager for Education Support Services) and Tom Yeo (Programme Delivery Manager – Climate and Nature).

In attendance:

County Councillors A Davies (Chair of Finance Panel) and G Thomas (Chair of Learning and Skills Scrutiny Committee), Ian Halstead (Assistant Director – Powys, SWAP), Emma Woodcock (Audit Manager – Financial Audit, Audit Wales), Derwyn Owen (Audit Director – Financial Audit, Audit Wales), Bethan Hopkins (Audit Lead Performance Audit, Audit Wales), Bethan Roberts (Audit Lead - Powys, Audit Wales), Richard Jenkins (Headteacher, Brecon High School), Rhiannon Evans (Chair of Governing Body, Brecon High School) and Ann-Marie Lloyd (Business Manager, Brecon High School).

1.	APOLOGIES
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Apologies for absence were received from County Councillors Graham Breeze, Liz Rijnenberg and Jackie Charlton (Cabinet Member for a Greener Powys), Catherine James (Head of Transformation and Democratic Services), Craig Flynn (Deputy-Head of Finance), Gareth Lewis (Audit Wales) and Bets Ingram (Strategic Equalities and Risk Officer).

2.	DISCLOSURES OF INTEREST
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There were no disclosures of interest received.

3.	MINUTES AND ACTION LOG
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Documents Considered:

1

- Draft minutes of the Governance and Audit Committee meeting held on 29th September 2023.

Background:

- Lay Member John Brautigam proposed a motion to authorise the Chair to sign the draft minutes as an accurate record, which was seconded by County Councillor P Lewington.

RESOLVED to authorise the Chair to sign the minutes of the Governance and Audit Committee meeting held 29th September 2023 as an accurate record.

Documents Considered:

- Governance and Audit Committee - Action Log

Background:

- The Governance and Audit Committee Action Tracker was reviewed by Committee Members. Updates received from officers and other attendees would be added to the Committee's action tracker, to be reviewed by Members periodically at future meetings.

4. QUARTER 2 WORK PROGRAMME UPDATE

Documents Considered:

- Audit Wales Work Programme and Timetable, as of 30 September 2023 (Quarter 2).

Background:

- The Quarter 2 Work Programme was provided by Audit Wales and listed the ongoing and published audit work in respect of Powys County Council. The Audit Lead (Performance) provided Members with an update on performance work and noted that it was mostly complete. Attention was drawn to the Springing Forward Asset Management audit report which was considered later in the meeting.
- A thematic piece of work around performance information had been issued as a draft report, which would be published once the clearance process was completed. The Digital Review report had been issued and was scheduled onto the Committee's Forward Work Programme for January 2024. Scoping work was underway for audits planned for 2024 including future thematic work. The Performance Audit Lead noted that work was progressing well in terms of performance audit.
- The Audit Manager (Finance) noted that deadlines had been met to publish the Statement of Accounts and Pension Fund Accounts. The Audit of the Council's 2022-23 Grants and Returns was ongoing and on-track to be completed according to the agreed timescales.

- The Quarter 2 Work Programme also listed the status of other local government and national work such as Estyn and Care Inspectorate Wales (CIW).

Issues Raised by the Committee and Responses Received:

Issues Raised by the Committee:	Responses Received:
What would the proposed national report (page 15) 'The senior public service' entail?	The details of the proposed report needed to be clarified before providing a full response. ACTION
In respect of the planned Good Practice Event for Spring 2024: Audit Committees 'What does good look like?', could details be provided for this and would the Committee Membership be engaged on this?	The Audit Lead (Performance) was to confirm the engagement details. ACTION It was noted that Audit Wales' Research and Development Team were looking at how Governance and Audit Committees operated and whether any good practices had been identified. An event was planned rather than a traditional report output.

Actions:

- Audit Wales to provide scoping details of 'The senior public service' audit report.
- Audit Wales to confirm engagement details in respect of the Good Practice Event planned for Spring 2024.

Observations and Recommendations:

- The Chair thanked Audit Wales for providing the work programme update and would await further details in respect of the two actions.

5.	STATEMENT OF ACCOUNTS 2022-23
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Documents Considered:

- Statement of Accounts 2022/23
- Audit of Accounts Report (ISA 260)
- Letter of Representation

Background:

- The Financial Reporting and Policy Accountant provided a presentation for Committee Members, summarising the reports. The changes made to the draft accounts were highlighted.
- The draft Statement of Accounts was signed by the Section 151 Officer on 30th June 2023, which were then forwarded to Audit Wales. The statutory deadline for providing the draft accounts was 31st May, with the

publication deadline being 31st July 2023. Welsh Government allowed revised deadlines provided that the reasoning for the delay was published by the statutory dates. The Council met this requirement by publishing on the website.

- The draft Statement of Accounts were presented to the Governance and Audit Committee at a seminar meeting held in July.
- The accounts had been available for public inspection between 27th September and 25th October.
- Governance and Audit Committee had reviewed the audited accounts at a private seminar, in advance of the public meeting when both the Statement of Accounts and Pension Fund Accounts would be presented for approval.
- The Head of Finance (Section 151 Officer) noted that the Council was entering a challenging environment for public sector finance, strengthening resilience was therefore paramount.

Key messages and adjustments made to the Statement of Accounts

- Net assets and reserves had increased by £309 million from the previous year, the main driver being the reduction in the liability to the defined pension benefit due to the discount rate of two percent (further details were contained within Note 38).
- Movement within Property, Plant and Equipment (itemised within Note 12).
- Debtors and Creditors balances had decreased (Notes 16 and 18) due to the large volume of individual grant funding in areas such as Covid and the cost of living in financial year 2021/22, which showed as balances in the previous year.
- Short-term investments decreased by £15.6 million, as a result of the Council repaying the repayable loan to Welsh Government regarding the Global Centre for Rail Excellence (GCRE) (Note 15).
- Long-term borrowing decreased due to early redemption of some LOBO loans which totalled £17 million (Note 15).
- £309 million - Reserve Movements increases:
 - £302 million of the £309 million movement were attributed to unusable reserves. (Note 21)
 - £261 million related to the Pension Fund reserve, mainly due to the discount rate increasing. The revaluation reserve increased by £23 million. The Capital Adjustment Account increased £20 million.
 - £7 million attributed to usable reserves (Movement in Reserves Statement):
 - £4 million Specific Reserve increase (£3 million funding for Pay Award) (Note 8).
 - £3 million Capital Receipts reserve (Note 20).
 - The makeup of the £4 million specific reserve increase across service areas reported by the Council was seen in the Expenditure and Funding analysis.
 - It was noted that an adjustment had been made since the initial publication of the audited Statement of Accounts relating to the final three rows, opening, movement and

closing Council Fund and Housing Revenue Account balances, which should be bracketed.

- Out-turn position (Narrative Report) was reconciled to the deficit on provision of services (CIES) in Note 22.

Audit of Accounts Report

- Audit Wales intended to issue an unqualified opinion in relation to the Statement of Accounts.
- Appendix 3 listed the misstatements which Audit Wales had asked the Council to correct. The Financial Reporting and Policy Accountant confirmed that all misstatements had been amended.
 - £12.787 million – Indices applied to Council Dwellings to reflect increased inflationary costs. The Council was already aware of this misstatement due to the indices not being available from the valuers previously.
 - £3.834 million – Capital commitments were shown on the ledger at year end. This had been reduced to show amounts of goods received prior to year end, thus were reflected in the 2022/23 accounts.
 - £1.096 million – Expenditure corrected to enhancing rather than non-enhancing. This related to the 3G pitch at Llanfyllin Leisure Centre.
 - £0.87 million – A Council Dwelling required a category change from Assets under Construction to Council Dwellings.
 - Changes to senior officers' emoluments.
 - Additional disclosures added to the related party note.
 - Additional narrative concerning Reinforced Autoclaved Aerated Concrete (RAAC) – some outstanding properties which needed to be surveyed to rule out the presence of RAAC.
 - adjustments to the date concerning the assets and liabilities provided for the IAS19 disclosure.
 - Narrative, presentational and minor amendments.
- The Head of Finance noted the Council was entering a challenging time for public sector finance so the Council focused on initiatives to strengthen financial resilience by increasing reserves where possible. Reserves were relatively low when compared to other local authorities across Wales. There were specific challenges and pressures around meeting nationally-agreed pay awards, in addition to inflation, which impacted the Council's accounts. Funds from the previous financial year were set aside to help meet the financial pressures which were expected for the current financial year.
- The Head of Finance also noted with regard to Capital Receipts, that any underspends were ringfenced to support the future capital programme. This was significant due to the cost of borrowing and the subsequent impact on the revenue accounts.
- The Audit Director (Finance) (Audit Wales) reminded the Committee that auditors could never give absolute assurance in terms of the accuracy of the accounts, due to the concept of materiality in line with industry

standards. The materiality calculation for financial year 2022/23 provided a figure of around £5.5 million.

- Paragraph six within the Audit of Accounts Report set out matters outstanding at the time of drafting the report. The matters had now been concluded with no additional items of concern identified thus Audit Wales proposed an unqualified opinion for the Statement of Accounts, and that they showed a true and fair view of the Council’s transactions for the year, and the balances and liabilities at year end. The Audit Director noted that they were a good set of accounts and thanked officers for their cooperation.
- It was noted that there was one recommendation which had already been mentioned, in relation to improving the procedures around capital expenditure, and the identification of non-enhancing expenditure.
- Provided that the Letter of Representation was signed and received, the Auditor General was due to sign the accounts.

Issues Raised by the Committee and Responses Received:

Issues Raised by the Committee:	Responses Received:
<p>Following on from looking at the trends in the current assets and liabilities ratio, it could be viewed as slightly adverse, did the Head of Finance want to comment on liquidity?</p>	<p>The Head of Finance noted that the Council was in an under-borrowed position, so funds could be available to draw upon if needed which provided some liquidity.</p> <p>As part of the Council’s financial resilience planning, work had been completed regarding liquidity by calculating standard ratios, to compare where the Council was at in terms of liquidity. This work could be shared with the Committee. ACTION</p> <p>The current ratio was slightly under due to the Council’s liabilities compared to assets, which showed the importance of monitoring council tax collection rates and close monitoring on the cash flow. The Head of Finance was therefore reasonably comfortable with liquidity at present.</p> <p>The Capital and Financial Planning Accountant added that the Council had been taking out significant amounts of short-term borrowing whilst rates were high which would impact current liabilities. Borrowing over one year compared to the usual 40, 50 or 60-year terms, which hindered or increased the current liability figure which explained</p>

	<p>the current ratio.</p> <p>As rates fell it was expected that refinancing with longer-term borrowing would impact on long-term liabilities rather than the current liabilities and subsequent ratio.</p>
<p>Page 10 of the report referenced the completion of 68 new dwellings. In terms of the medium-term financial planning of capital spending, had there been consideration regarding the issue of phosphate directives preventing development, and the knock-on effect on social housing availability?</p> <p>Was there provision for the risk of loss in Social Housing Grant from Welsh Government, which was often linked to delivery?</p>	<p>The Head of Finance explained that the Council's housing programme had been affected due to phosphate issues. The aim was now for the Council to purchase existing homes, particularly those already located within existing council housing estates, to use for social housing where new development was not currently possible.</p> <p>Property purchases were subject to a business case and consideration was given with regard to the level of housing support grants available to support the purchases. Housing stock was ring-fenced within the Housing Revenue Account (HRA), therefore it did not necessarily impact on the Council's position.</p> <p>There were various financial considerations and obligations which impacted the monitoring of the HRA to meet the Welsh Housing Quality Standard (WHQS) (social housing standards in Wales). Other issues included increased cost of borrowing and construction costs and associated costs. These issues had been considered as part of the HRA Business Plan as these financial constraints may impact on the Council's future social housing aspirations.</p>
<p>Were Planning Officers (within Powys County Council and Bannau Brycheiniog National Park Authority) aware of the fragile capital situation, for use as part of the wider context when considering planning applications?</p>	<p>The Head of Finance responded by confirming that the Senior Leadership Team collectively focus on all financial matters, which included routine meetings to ensure Senior Officers were kept abreast of the issues and to respond appropriately.</p>
<p>There did not appear to be direct</p>	<p>The Head of Finance noted it was</p>

<p>correlations identified within the accounts narrative around value for money spent against performance. The narrative notes high level performance against the Corporate and Strategic Equality Plan objectives, but did not provide the deeper granularity.</p> <p>The Council's business planning should relate to the outputs achieved according to the allocated budget. What did the Council expect it could achieve, how were funds allocated accordingly, and where performance and lessons learnt indicated any issues, how could that link back to the accounts to ensure a circular process?</p>	<p>important to understand what the Council had set out to achieve at the outset, what that would likely cost against how the Council actually performed.</p> <p>Such a wide scope could not be contained within the Statement of Accounts and even the quarterly monitoring reports which review whether the Council was on budget. These processes do not provide full assurance as to whether the Council had achieved its objectives. The size of the organisation was noted as a reason for the difficulty in bringing the knowledge together into one place.</p> <p>The Head of Finance reported that there was a desire to improve the linkages between performance and finance by better utilising data. It was also suggested that the scrutiny committees also had an important role in scrutinising finance and performance, and would be well placed to undertake in-depth reviews, supported by robust information.</p> <p>RESOLVED to add to the Committee's forward work programme with a deadline:</p> <ul style="list-style-type: none"> Review the Council's business planning process with regard to linking performance and finance (and how this related to Sustainable Powys). To undertake early engagement to seek assurance of the Council's financial reporting, before the next Statement of Accounts was prepared. ACTION.
<p>Were the Statement of Accounts available for public engagement?</p> <p>How could the Committee and Council engage better with the public, including how to ensure the public realise their role in scrutinising the Statement of Accounts.</p>	<p>The Council were required to make the accounts available for a four-week period, which enabled members of the public to inspect them if they wished. No member of the public attended Council offices to review the Statement of Accounts.</p> <p>The auditor would also be available at a</p>

	<p>later date if there were any follow-up questions. The Council also issued communications two weeks prior to give notice to the public.</p> <p>It was noted that due to the financial challenges ahead of the Council, there was an element of public ownership within the overall agenda. It was therefore important to consider how the Council engaged the public and the role of the Governance and Audit Committee in making the accounting process more transparent and open as possible.</p>
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Provided that Committee Members were assured by the responses received, the Chair asked for a proposer and seconder in order to move to vote on the recommendation as set out in the report of the Cabinet Member for Finance and Corporate Transformation. Proposed by Lay Member J Brautigam and seconded by Lay Member G Hall, the Governance and Audit Committee:

RESOLVED to approve the Statement of Accounts for 2022/23 and authorised the Chair and Head of Finance (Section 151 Officer) to sign the Accounts and Letter of Representation.

Actions:

- Head of Finance to share the financial resilience work in relation to liquidity with Committee Members.

Observations and Recommendations:

- Committee Members voted unanimously to approve the recommendation set out in the report of the Cabinet Member for Finance and Corporate Transformation.
- The Chair noted the good work involved in producing the Statement of Accounts and thanked Audit Wales and officers for their input.

6.	PENSION FUND ACCOUNTS 2022-23
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Documents Considered:

- Pension Fund Accounts 2022/23
- Audit of Accounts Report (ISA260)
- Letter of Representation

Background:

- The Pension Fund Accounts to be approved by Governance and Audit Committee were included in the Pension Fund Annual Report which would be considered and approved by the Pension and Investment Committee at a later date, with a publication deadline of 1st December 2023.

- Net assets had decreased by £38 million from the previous year, the main driver for this was the change in the market value of the investments.
- When comparing between years, asset allocation movements should be considered. This will impact the analysis of investments and contribute to movements in fee levels for the categories as these were based on percentages of assets under management in the main.
- Contributions receivable for the main employer (Powys County Council) were collected through the Council's payroll. Outside bodies sent returns and income on a monthly basis.
- Payments were calculated by the Pension's administration department within the Council.
- Pensions and Investment Committee received valuations of the Fund as part of their quarterly meetings.
 - The Pensions and Investment Committee received the draft Pension Fund report on 6th October 2023.

Audit of Accounts Report

- The materiality level was set at £7.803 million.
- Although Audit Wales intended to issue an unqualified opinion, there was an uncorrected misstatement relating to private equity valuations (£1.463 million) after receiving additional reports after 30th June 2023.
- It was decided not to adjust the misstatement due to being below the materiality level. If the misstatement was adjusted there would be adjustments flowing through the accounts which would delay the audit and publication process. It was noted that if the misstatement was greater than materiality, then the adjustment would have been made.
 - Narrative was included within Note 3: Critical Judgments in Applying Accounting Policies which stated the subjective nature of the fair value of private equity investments.
- Appendix 3 Adjustments:
 - AVC valuations not available on 30th June 2023 had been included in the amended version.
 - Narrative, presentational and minor amendments.
- The Audit Manager (Finance) (Audit Wales) reported that the uncorrected statement was highlighted as it was above a trivial level (reportable) although it was well below the materiality level. Audit Wales was therefore of the opinion that it should be brought to the attention of the Committee, however it did not give an untrue view of the accounts and would not affect a person's opinion when reading the accounts.
- The Audit Manager (Finance) (Audit Wales) reported that of the two corrected statements, one was as a result of information being received after the draft accounts had been prepared with the other corrected statements being minor amendments.
- It was reiterated that similarly to the Council's Statement of Accounts, the Pension Fund Accounts were a good set of accounts.

Issues Raised by the Committee and Responses Received:

Issues Raised by the Committee:	Responses Received:
<p>Did the Council need to address the uncorrected misstatement?</p>	<p>Although the misstatement had not been corrected, as it was less than the level of materiality, it would not render the accounts untrue.</p> <p>The Head of Finance welcomed the comments and noted that the accounts had improved over the years, although noted that the comments of Audit Wales with respect to the uncorrected misstatement would be reflected upon.</p> <p>Particularly with pension valuations, such values are a snapshot in time and provided that the value was below the level of materiality, the Council was comfortable in its position on the accounts.</p> <p>The Audit Director (Finance) added that the figure provided in the draft accounts was a best estimate, and due to being less than the level of materiality it was not a concern for Audit Wales.</p>
<p>There were 156 early-retirements listed in the Pension Fund Accounts, were these due to any particular reason?</p>	<p>The Head of Finance explained that although it was a personal choice when to retire, there had been an increase in the number of applications for early-retirement following the Covid pandemic. The trend was likely seen elsewhere, although it was worth monitoring into the future.</p>

Provided that Committee Members were assured by the responses received, the Chair asked for a proposer and seconder in order to move to vote on the recommendation as set out in the report of the Cabinet Member for Finance and Corporate Transformation. Proposed by Lay Member J Brautigam and seconded by County Councillor W Powell, the Governance and Audit Committee:

RESOLVED to approve the Pension Fund Accounts for 2022/23 and authorised the Chair and Head of Finance (Section 151 Officer) to sign the Accounts and Letter of Representation.

Observations and Recommendations:

- The Chair thanked Audit Wales for their professionalism whilst undertaking the audit of the Statement of Accounts and Pension Fund Accounts, and the Head of Finance and officers within the finance team who compiled and coordinated the reports.
- Committee Members voted unanimously to approve the recommendation set out in the report of the Cabinet Member for Finance and Corporate Transformation.

7. ANNUAL GOVERNANCE STATEMENT ASSURANCE

Documents Considered:

- Annual Governance Statement 2022/23.

Background:

- The finalised Annual Governance Statement for 2022/23 was presented to Committee Members to seek their approval.
- The Council had identified its overall assurance level to be Reasonable, meaning that the Council was able to offer Reasonable Assurance that its arrangements adequately reflect the principles of good governance as indicated in the CIPFA Good Governance Framework; generally, risks were well managed but some processes could be improved.
- Considering the specific principles which underpin this process, the Council believed it offered a fair and balanced reflection with a mix of Substantial and Reasonable Assurance levels throughout, with a range of supporting evidence to help inform the judgements, and identify areas for improvement.
- The Council was assured that the areas for improvement (for 2022/23) informed the Integrated Business Planning process and the wider Annual Governance Statement process for 2023/24.
- The Chair explained that the Governance and Audit Committee had reviewed and challenged the assurance levels set by the Council and the accompanying evidence in detail at previous meetings and seminars.

Proposed by Lay Member J Brautigam and seconded by County Councillor A Williams, the Governance and Audit Committee:

RESOLVED to approve the Annual Governance Statement 2022/23.

Observations and Recommendations:

- Governance and Audit Committee approved the recommendation set out in the report of the Leader and Cabinet Member for an Open and Transparent Powys.
- The Chair thanked the Head of Transformation and Democratic Services and Deputy-Head of Transformation and Communications for their work in producing the Annual Governance Statement.

8. TREASURY MANAGEMENT - QUARTERS 1 AND 2
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Documents Considered:

- Quarters 1 and 2 Treasury Management Reports (2023/24).

Background:

The Capital and Financial Planning Accountant provided an overview of the reports of the Cabinet Member for Finance and Corporate Transformation.

Investments:

- Interest received rose from £160,000 in Quarter 1 to over £500,000 in Quarter 2 and was held as surplus for cashflow purposes in deposit accounts. It was reported that there had been some short-term lending to other local authorities.

Capital Programme:

- The capital programme had increased from £93 million in Quarter 1 to £96 million in Quarter 2. The increase was mostly due to extra grants being awarded in year.
- Despite the increase, there had been a drop in borrowing which had fallen from 48% to 42%, the borrowing level was expected to drop further towards the end of the year when schemes were reprofiled.
- Capital Financing Requirement (CFR) projections had fallen in-line with the reduced borrowing requirements.

Borrowing/Re-scheduling:

- Public Works Loan Board (PWLB) rates (borrowing rates based on the Gilts markets) remained higher than they were at the beginning of the year, although some terms were now lower than the peak.

Debt Maturity:

- £5 million in borrowing from other local authorities was repaid in Quarter 1, a further £8.5 million was repaid during Quarter 2. £17.4 million was repaid to Welsh Government in respect of GCRE.
- A further £25 million borrowing was due to be repaid in Quarter 3, to cover this, £20 million borrowing was arranged from other local authorities. £5 million was received in September, and £15 million was planned to be received in October.

Financing Costs to Net Revenue Stream:

- Estimates showed an improved position this year, however there was still a peak predicted next year as borrowing rates remained high, therefore short-term borrowing was preferred to avoid locking-in to higher rates.

Economic Background and Forecasts:

- The Council's treasury adviser Link Group had provided their forecasts which was included in the reports.

Sundry Debt:

- Increased in Quarter 1 up to £17 million, which then dropped to just under £15 million in Quarter 2. Further breakdown and summary were available within the report.

Council Tax and National Non-Domestic Rates (NNDR):

- Council tax collection was very slightly down (0.22%) at the same point in the previous year, NNDR was 3.84% up from the same point last year.
- Economic forecasts from Link Group were available in the appendices, VAT KPIs had also been attached.
- For Quarter 1, £14,000 VAT had been recharged to services due to not being claimed correctly. This had increased to just under £70,000 in Quarter 2 although there was potential to recover £63,000, provided that the correct documents were obtained.
- The report also contained a breakdown in charges per service and type.

Issues Raised by the Committee and Responses Received:

Issues Raised by the Committee:	Responses Received:
<p>The Sundry Debts section of the report (Quarter 2) showed that total aged debt was now at just under £15 million. The trend was also generally upward, what was the Council planning to do about this?</p>	<p>The Head of Finance reported that it was mentioned at a previous meeting that due to the level of debt associated with Adult Social Services, Cabinet had asked for a deep dive report on this topic. The report was being considered by Senior Officers in advance of the Cabinet considering the report, it should then be available to share with the Governance and Audit Committee.</p> <p>ACTION</p> <p>The debt recovery team had now been given additional officer capacity and these issues were being raised more widely across the Senior Leadership Team, as each service had some responsibility in terms of managing debt.</p> <p>Longer-term debt had fallen although there were peaks and troughs where more/greater value bills had been issued at certain points through the year. Aged debt was being monitored carefully and benefits should soon be realised due to the additional staffing resources put in place.</p>
<p>Had the Council provisioned any write-offs? Were there any anticipated issues towards the end of the year?</p>	<p>The Head of Finance confirmed that the Council had done so previously, however it was not anticipated at present.</p>

<p>Paragraph 3.44 mentioned two-thirds of over three-month debt was attributed to Adult Social Care, a previous report indicated that the Council had the comfort that this was covered by charges on peoples' property but relied on estates being realised.</p> <p>The charges did not appear included within the balance sheet, however it would give some cover to the Council that the debts would eventually be covered and not written off.</p>	<p>The Head of Finance reported that the Council was to consider this as next year's budget plan approached. It was noted that a careful balance had to be struck due to the delay in receiving the payments, and the Council would not want to recognise a substantial amount of income in its accounts when it was known that the payments would not be received for some time.</p> <p>Further consideration was required as to how the charges could be shown on the balance sheet, there was a record but it was held outside of the accounts at present.</p>
<p>Was there anymore that could be done to avoid issues with purchase cards?</p>	<p>The Head of Finance responded that there had been a focus over the previous few months with Heads of Service to reiterate their responsibilities in monitoring every item and pound spent. There should be confidence in that process, so the finance team had prepared reports for each service so that senior officers could view their service's transactions with more details that were previously unavailable.</p> <p>There had been particular focus with schools which had been highlighted with governing bodies, as certain schools had high purchase card error rates due to not providing invoices. This element was also considered during internal audits of individual schools.</p>
<p>Had the outstanding debt impacted on setting the council tax precept?</p>	<p>When considering the level of council tax increase, the whole financial position of the Council was considered. Once set, the rate would not adjust within the year.</p> <p>Debt management was a key concern in terms of financial management, which did impact on the overall financial position, so it was integrated but there was not a specific link between aged debt and the council tax rate. There was an assumed level of collection set,</p>

however the Council had relatively good collection rates.

Actions:

- To add to the Forward Work Programme:
 - Review of the Cabinet deep dive report into Adult Social Services.

Observations and Recommendations:

- Committee Members noted the reports for information.

9. SWAP INTERNAL AUDIT ADVERSE REPORTS

Documents Considered:

- SWAP Thematic Report – Governance
- SWAP Thematic Report – Finance
- Brecon High School Internal Audit Report (360 degree Control Assessment)

Background:

- The SWAP Assistant Director provided a presentation to Committee Members regarding the two school thematic reports (governance and finance).
- The 360 degree Control Assessment was based upon the Three Lines Model, which focused on three layers of assurance: management (the governing body and headteacher), experts who support (risk/performance management) and internal/independent audit.

SWAP Thematic Report – Governance:

- SWAP sent several questionnaires to schools, including governors, experts and auditors. The responses were collated and analysed, and any conflicts and non-compliances were then identified.
- Previously school internal audits were undertaken within silos; however the two school thematic reviews being considered were cross-cutting and looked at all controls across the schools that responded.
- The SWAP Assistant Director explained the following school roles:
 - School governor – three core functions:
 - Strategic planning of the school, including overseeing the financial performance and that money is well spent.
 - Holding the headteacher/school leadership team to account.
 - The governing body was responsible for the school, whilst the local authority was responsible for support and had an interest in ensuring all schools were well managed and governed effectively.
 - Local Authority:
 - Supporting the governing body by providing advice, resources and challenge.
- Defining good governance:
 - The SWAP Assistant Director noted that good governance could be defined as having a properly constituted governing body that had due process and held meetings to make effective decisions that are

recorded; had plans and policies in place that were approved, delivered and reviewed, and had the necessary skills and training in place.

- Committees and meetings:
 - The report listed both the positive assurances and the potential areas of improvement. Findings that required improvement included the view that governing body finance subcommittees should meet more often to improve financial management, which may be improved by agility. By meeting more often the committee had the opportunity to take corrective action, therefore termly meetings were not sufficient.
 - The Council had limited oversight of these decisions which hindered its ability to report or correct non-compliance.
 - Generally, there was a lack of skills assessment for governors, to ensure they were suitably trained for any skill deficits. Mandatory training was mostly completed according to the relevant timescales. Corporate oversight should enable the Council to support and ensure compliance in the longer term.
 - Meetings of the governing bodies were generally fully minuted, however there were cases where subcommittees or more informal meetings had limited or no minutes at all.
 - Mandatory policies were mostly adopted and renewed on-time, however improvements could be made around slippage in the approval process.
- Finance:
 - The budget setting process mostly allowed the governing body to challenge budgets, although there could be greater opportunities to scrutinise budgets.
 - Over 50% of governing bodies received regular budget monitoring reports from the school. The remaining governing bodies were less able to influence budgetary control due to the infrequency of budgetary reporting.
 - The risk of fraud was considered by both school and Governors, although corporate support in this area may decrease opportunity for fraud. Noted that SWAP could assist with this.
- Support and engagement:
 - The relationship between the school and governing body was rated as “Excellent”.
 - From a school perspective, the relationship and support provided by the School Support Service (collectively) was rated “Good”.
 - From a governing body perspective, the relationship and support provided by Education and Finance support teams was rated “Good”.
 - From the School Support Service perspective, the engagement was rated “Good”. School’s engagement with the Governor Support Team needed improvement.

SWAP Thematic Report – Finance:

- Powys County Council’s Scheme for the Financing of Schools set out the financial relationship between the Authority and the maintained schools

- which it funded. It also contained requirements relating to financial management and associated issues, binding on both the Authority and on schools.
- Budget share, as determined by the Council, was delegated to the governing body of the school.
 - The Council may suspend a school's right to a delegated budget by giving the governing body notice, in writing, if the provisions of the Scheme for the Financing of Schools and associated rules had been substantially or persistently breached, or if the budget share was not managed satisfactorily.
 - Requirements of good financial management included:
 - Setting, reporting and managing a balanced budget; licensing and recovering budget deficits; preparing and communicating financial records; effectively collecting income and recovering debt; operating Voluntary funds and ensuring audit sign off; ensuring financial control and best value in procurement.
 - Financial Management:
 - The vast majority of schools felt they had a reasonable, sustainable and flexible financial strategy in place. However, the Council's Finance Team felt that this may be overly optimistic.
 - Schools indicated they held sufficient financial information from the Council's Finance Team to manage budgets.
 - Around half of schools shared monthly accounts with the Finance Team. The Council was unable to hold financial visibility and oversight over budgets unless the information was shared.
 - Payroll expenditure was regularly checked and employees complied with relevant tax law (IR35).
 - Procurement:
 - Payments to suppliers were reviewed by the school before payment.
 - VAT invoices were mostly attached to purchase card transactions. However, a minority of transactions cannot claim VAT due to invoices not being attached or being ineligible.
 - Periodic reviews were undertaken on spending to protect against fraud and error.
 - Some schools followed the Council's 'No Purchase Order, No Pay' policy for the ordering of goods. However, some schools do not raise purchase orders before buying goods or ordering services.
 - Most schools paid invoices promptly.
 - Income:
 - Schools had income and letting policies in place.
 - Schools raised invoices to collect income through various means. However, in-house collection by schools was less likely to be collected if the debtor defaulted on the payment.
 - Unofficial Funds:
 - Most schools had prepared annual accounts for their unofficial funds. However, accounts should be prepared annually for all schools. The Council had no visibility over the compliance with this requirement.

- Some schools regularly had their unofficial funds independently audited. However, some schools had not complied with the auditing requirements and were at an increased risk of fraud and error.
- Some schools maintained separation between delegated finances and unofficial funds.
- Support and Engagement:
 - Schools indicated that the Council's Finance Team supported and engaged on financial matters. The Finance Team indicated that engagement by schools was adequate.

Responses from Officers:

- The Service Manager for Education Support Services reported that a skills assessment document to support governing bodies had been issued. The aim was now to issue the document to governing bodies with a return date for the end of January, to allow time for completion. The information received would then help the Council understand training needs so that training could be targeted to where it was most required.
 - A central report was now being compiled to detail what training had been undertaken down to the governor-level.
 - A matrix for mandatory and best practice training had been circulated to all head teachers for school staff. This would be replicated or governing bodies.
 - The support from SWAP around fraud resources and training was welcomed for both schools, governing bodies and the Council's Governor Support Team.
 - A Clerk's Forum had been developed with discussions now focused on improving the process around informing the Council once policies had been ratified and implemented.
 - Learning arising from the report could now be shared at appropriate fora such as the Governor Consultative Committee, Governor's briefings and the Governance Working Group, with the aim to identify further improvements.
- The Head of Education noted that support around school finances had been offered to headteachers, area headteachers had been recently trained on appropriate use of purchase cards. Significant work had been undertaken with some secondary schools who had requested a financial deep dive, which identified potential savings and support with writing a recovery plan.
 - A financial toolkit had been introduced from September 2022, which schools had begun to utilise to help improve financial conversations with governing bodies, in addition to a benchmarking tool.
 - It was noted that some schools would still require further support to prevent financial difficulties from progressing.
 - Recruitment of business managers was challenging and four secondary schools did not have a business manager in post.
- The Deputy-Head of Finance added that the Scheme for Finance in Schools set out the relationships between school and the Council, which included the responsibility in terms of being accountable for the financial performance of the school, compliance with financial regulations and accountability for assets, which sat with the governing body.

- The governing body may formally delegate these responsibilities to the headteacher, which could extend further to delegate certain responsibilities to other members of staff within the school.
- Biannual finance surgeries were offered to support schools.
- There was an expectation that the 14 schools who should employ a business manager/finance manager, to submit a financial forecast monthly. Where these were not received the Finance team would follow up with the school.

Brecon High School Control Assessment:

- The SWAP Assistant Director provided an overview of the report.
 - Governance: The school had satisfactory governance arrangements in place, there were some areas of concern which required improvement:
 - The school had not formally reported on the risk of fraud to the Governing Body for approval.
 - Detailed budget monitoring reports were presented on a termly basis.
 - The Headteacher's roles and responsibilities had not been approved by the Governing Body and defined for the delegation and budget management.
 - The school had all statutory policies in place, although not all had been reviewed.
 - Procurement: The school had satisfactory controls and adequate separation of duties to ensure that purchases were made in line with financial regulations. The school stated that most invoices were attached within the system, with the lack of invoices the school would be recharged the unrecoverable VAT.
 - Purchase orders were mostly raised prior to receiving goods. However, financial control and VAT accounting would be improved if all transactions were made through the Council's procurement system.
 - On average, there was a lengthy delay when passing invoices for payment.
 - There were 75 instances of purchases being made without an appropriate Purchase Order raised.
 - The main area for concern at the school was the management of the budget.
 - The school was operating with an unlicensed budget.
 - The budget plan submitted in May was balancing in-year in future years, so the school was not requested to submit a recovery plan. The school's finance team were monitoring forecasts submitted to ensure the position continued.
 - Financial process and internal controls within the school needed to be reviewed for robustness.
 - Uncertainty over the accuracy of the budget forecast submitted.
 - The school was working closely with the Schools Finance Support Team to create an in-year balanced budget and to operate within it. The school was expected to make a small surplus every year which would go towards recovering the accumulative overspend.

- Unofficial Funds: The level of voluntary funds was high (£131,000). The school stated that procedures were followed, however the voluntary fund had not been formally audited in the last five years. This was in breach of Section 2.8 of the Powys Scheme for the Financing of Schools. Auditors therefore could not give any assurance that expenditure was legitimate and that relevant controls were in place to protect against fraud.
- Workforce: There were long-term vacancies within the school resulting in the school using agency staff, this had a negative impact on the budget.
- A full audit was undertaken by SWAP during 2018/19 with a follow-up in May 2021.
 - During the follow-up review, there was indication that the deficit would be £900,000 at present time. It was also expected that the school would be in surplus from 2021/22 and onwards.
 - There was a deficit of £1.47 million at the end of 2023, the Finance Team noted that this could increase to £1.7 million.
 - The financial forecast noted a reduction in the deficit to £1.29 million for 2027/28.
 - The SWAP Assistant Director added that although there was a reduction in the deficit planned, the assurances had been previously offered however they had not been delivered upon. Assurance must be provided that forecasts and plans were reasonable and deliverable.
 - The budget was unlicensed due to the level of debt and a warning notice had been issued in the past, however there was a willingness within the school to improve the budget situation, with the assistance of the Council's Finance Team.
 - The school's Voluntary fund (any fund which the school held that was not delegated, usually for school trips) held £131,000 which was unusually high. It was a requirement of the School Scheme of Finance that the accounts be prepared annually and audited. Whilst some accounts were being prepared, an audit of the voluntary fund had not been undertaken for five years, therefore there was an increased risk of fraud and error in addition to the lack of transparency.

Issues Raised by the Committee and Responses Received:

Issues Raised by the Committee:	Responses Received:
<p>The Chair of Learning and Skills Scrutiny Committee noted from the presentation that there was a difference of opinion between schools and the Finance Team, with regard to having a reasonably sustainable and flexible financial strategy which was concerning.</p>	<p>The SWAP Assistant Director noted there was a conflict of opinion and that it was right that views were constructively challenged. Further analysis into the specific concerns could be undertaken.</p> <p>The Head of Finance noted that differing opinions would only apply to certain schools as not all schools who</p>

	<p>had responded did so in the same way. Occasionally, governing bodies were not comfortable with the challenge provided by the Council's Finance Team which may result in such comments.</p> <p>Turnover within governing bodies may also hinder the understanding between governors and officers. Additionally, there was a need for schools to remind governing bodies of their responsibilities and role in engaging and building the relationship.</p>
<p>How could the effectiveness of governance processes be measured? Similarly with the training offered, how was the effectiveness measured?</p>	<p>The SWAP Assistant Director responded by noting that processes were assessed for inclusion of policies, governance and decision-making, or that there is a suitable framework in place to deliver those. The audit process then sought to test these processes in terms of their compliance.</p> <p>If the governance framework was working effectively, it would drive all the other parts. Therefore, there was less scrutiny around delivery of governance because that relied upon decision-making processes.</p> <p>Scrutiny was focused around the framework and process of governance rather than the actual decisions made.</p>
	<p>The Cabinet Member for a Learning Powys welcomed the recommendation to increase the frequency of governing body finance committees meetings, in order to increase oversight of spending within the particular school.</p> <p>It was further noted that there had been a significant focus on supporting governing bodies to publicise their policies on school websites to increase transparency.</p> <p>Although the outcomes of financial deep dives may not be particularly palatable, the Cabinet Member encouraged governing bodies to engage with the</p>

	<p>process which could provide schools with greater confidence in the robustness of their budgets.</p> <p>An example was provided where a school took an invest to save measure by employing a cover supervisor to reduce the costs otherwise incurred by relying on agency staffing.</p>
	<p>The Brecon High School Headteacher thanked the support provided by SWAP and the Finance Team.</p> <p>The School's improvement plan had been drafted, approved and set out how the school was going to address the actions agreed following the audit undertaken by SWAP. Deadlines had been set and once the action was completed, the auditors would be notified.</p> <p>The Headteacher confirmed that the unofficial fund's accounts had been prepared for audit, and the school were finalising a data disclosure agreement with an accountant. The Governing Body had been informed and once approved by them the unofficial fund would be audited annually.</p> <p>The school was attempting to project an in-year surplus position with some success over the previous five years. There were particular challenges such as the size of the school and sudden rising utility costs.</p> <p>The assistance of the Council's Finance Team and other support measures provided helped the school to set projections as accurately as possible. The school was now projecting an in-year surplus for 2025/26 and 2026/27. It was noted that the school was sharing all financial information with the School Finance Team monthly.</p>
<p>How did the findings and actions set out in the SWAP audit report link with the School's improvement plan, to</p>	<p>The Head of Education explained that Brecon High School had prepared a school improvement plan with a</p>

<p>ensure that the school's performance could be monitored satisfactorily?</p>	<p>particular recommendation to address financial management. The School Finance Team and Education Support Service met regularly with the Headteacher and senior leaders around the recommendations and actions set out in the improvement plan.</p>
<p>Regarding the unofficial funds, how many years were the School not able to provide comprehensive data for audit?</p> <p>Was there any other unexpected expenditure that the School faced?</p>	<p>The School's Business Manager confirmed that the current and previous three year's accounts were ready for audit, however there was insufficient information for the first two years, over the past five-year period.</p> <p>The sharp rise in cost of utilities had impacted on the school's budget position and made it more difficult to project an in-year surplus.</p>
<p>How helpful was the 'deep dive' into Brecon High School's finances?</p>	<p>The deep dive was welcomed and noted as being beneficial by the School as it allowed for both a review of the financial forecast but also the curriculum, as this linked in with the School's finances. The Headteacher would like to undertake another deep dive review at a suitable time in the future to continue the conversations that had developed.</p>
<p>The SWAP Assistant Director noted that a follow-up review would be undertaken to ascertain the School's compliance and delivery of its budget. The position on the voluntary fund would also be reviewed and fed back to the Committee.</p>	

Actions:

- To review the SWAP follow-up audit and position of Brecon High School's unofficial fund once the report was available.

Observations and Recommendations:

- Committee Members noted the report for information.

10.	SPRINGING FORWARD ASSET MANAGEMENT REVIEW
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Documents Considered:

- Springing Forward Asset Management Review

Background:

- Audit Wales undertook a review into how the Council strategically planned the use of its assets, and how it reviewed and evaluated the effectiveness of its arrangements.
- The review was undertaken across all local authorities in Wales and it was noted that the review was undertaken following the Covid pandemic period. The aim was for councils to strengthen their ability to transform, adapt and maintain the delivery of their services in the shorter and longer-term.
- The review found that the Council:
 - Had a clear high-level asset management strategy in place, with links to the Corporate and Strategic Equality Plan.
 - Was collaborating with internal and external partners on long-term property related initiatives.
 - Had developed high-level key performance indicators but there was opportunity to align and enhance business plans and performance monitoring.
- The Audit Lead (Performance) reported that the review was a positive report, with good examples seen in the strategic asset management strategy.
- The Head of Property, Planning and Public Protection welcomed the report and accepted the findings, it was noted that the Service would ensure the recommendations were addressed within appropriate time frames.
 - Progress on reviewing asset policies and plans had been delayed due to Strategic Property needing to balance these requirements with demands such as managing the return of Heart of Wales Property Services (HoWPS); project managing specific Levelling Up Fund projects; progressing the North Powys Wellbeing Hub; installing a new ICT system; developing the corporate landlord and implementing a thorough review of the fire risk assessment process.
 - There had also been a reduction in staff resource, such as the removal of the Senior Estate Manager position from Strategic Property.
 - The Service aimed to progress the review of the Corporate Asset Policy and Farm Estate Delivery Plan by the end of the financial year, which would align the Council's assets with the Corporate Plan priorities and sustainable aspirations of Net Zero carbon targets.
 - The medium-term financial strategy was vital as difficult decisions would be required to prioritise service delivery with limited resources. Assets would play a key part in the decision-making process both from a revenue and capital perspective.
 - Condition surveys had been completed, in addition to Net Zero carbon assessments of the Council's leisure estate.
 - 130 of 134 farm estate condition surveys had been completed.

- Condition surveys for the care home estate had been commissioned, work was ongoing with Welsh Government to enable condition surveys and Net Zero carbon assessments of the Council's school estate, with completion planned for the first half of 2024.
- There were plans for Service Areas to produce specific asset action plans, to ensure service delivery was at the heart of asset decisions and so the Council made better use of its resources.

Issues Raised by the Committee and Responses Received:

Issues Raised by the Committee:	Responses Received:
<p>How did the Council plan to embed the need for effective strategic asset management, as this was not an isolated problem within the Strategic Property team.</p>	<p>The Head of Finance explained that Sustainable Powys would need to address these issues as part of place-based planning, which focused on the needs of the future. The Head of Finance worked closely with the Head of Property, Planning and Public Protection (PPPP) at the Senior Leadership Team-level. It was noted that the whole organisation and its partners needed to be engaged with the process, especially considering the financial challenges for the public sector.</p> <p>The Council and its partners owned many buildings and not all may be required into the future, therefore planning with partners was important to improve efficiency and invest more effectively.</p> <p>Integrated Business Plans would pick up on these issues at the service-level. However, there needed to be a strategic direction which would inevitably bring together and inform the financial plan and capital strategy.</p>
<p>The Interim Director of Environment supported the findings of the report and offered his full support for the Service to enable them to deliver their actions. It was reported there were 650 assets across Powys which held significant value, therefore it was important to think about investing to save.</p>	
<p>Why was there a delay in bringing the</p>	<p>The Audit Lead (Performance) noted</p>

<p>report to Governance and Audit Committee? Were there any implications for this delay?</p>	<p>that the review was paused as there was another audit ongoing within the Planning Service.</p> <p>The report had been sent to the Council around two to three months ago, however the delay was due to finding a space within the Committee's forward work programme.</p>
<p>Could the Council consider some asset sales as part of small spend to save projects to provide some revenue? The previous budget only had around £4 million listed in asset sales to contribute to the Capital Budget. Could the Committee be assured that the Council was planning to be more ambitious around how it spends money?</p> <p>Regarding benchmarking, were there particular areas where the Council planned to benchmark first and what progress had been made?</p> <p>The Chair noted that there would be difficult decisions required once the overall strategy around assets had been realised, and assurance was required that the Council was prepared and willing to make those difficult decisions.</p>	<p>The Head of Finance reported that the budget proposal was being formulated and the intention was for Cabinet and the Council to be advised that the Capital receipts target needed to be more ambitious. This should become more apparent as the budget setting process commenced.</p> <p>Once there was a better idea of what properties the Council needed to retain and where the investment was needed, the capital financing strategy could be formulated accordingly. There were funds set aside for spend to save which was not capital money but reserved, which may be utilised through the Capital Oversight Board which could approve small spend to save projects following appropriate business cases.</p> <p>The Head of Finance responded that officers would be clear and put those decisions forward with an evidence base to support Members, and was the responsibility of the Cabinet and ultimately the County Council for making and approving the decisions.</p> <p>Regarding the £4 million in asset disposal, the Head of PPPP noted that assets could not be disposed of quickly, and that the current aim was to remove liabilities and rationalise across the estate.</p> <p>Regarding benchmarking, the Council was now liaising with neighbouring local authorities to make comparisons and ensure that the Council's commercial estate demonstrated value</p>

	<p>for money to the public. There was also a need to engage with the private sector, in Powys, and more widely in Wales and the UK. The key performance indicators had not yet been developed, although this was work in progress and would be implemented within the next iteration of the Service’s Integrated Business Plan.</p>
<p>As processes change to reach the goals of Sustainable Powys, could the Council closely engage with the key stakeholders to prevent silo thinking? For example, if the Health Board made changes, this would also affect the Council.</p>	<p>This was a key aspect of work going forward by maintain dialogue with key partners and those partners who were harder to reach, further afield.</p>
<p>Regarding the previous comments around the Council being more ambitious in its Capital receipts programme and review of the County Farm Estate delivery plan. Who was ‘the Council’, did this include both Officers and Members? Once the review had been completed, where does the review go to be implemented?</p>	<p>The Head of Finance responded by noting officers would need to present the proposals to Cabinet and ultimately it was the County Council’s overall responsibility to sign off the Capital Strategy as part of its budget process. The output will be seen as part of this process.</p>

Observations and Recommendations:

- Committee Members noted the report for information.

11.	CORPORATE SAFEGUARDING BOARD ACTIVITY REPORT
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Documents Considered:

- Corporate Safeguarding Board Activity Report

Background:

- The Director of Social Services and Housing provided the Committee with an update on the work of the Powys Corporate Safeguarding Board, for the meetings held 4th August and 15th September 2023.
- Progress updates were provided in the report against the actions on the safeguarding regulatory tracker.
 - Annual Safeguarding Self-Assessment audits were discussed by the Board.
 - Updates were received on the dashboard to monitor and track actions.
 - Presentation on the tiered approach to contract management.
 - Community safety and partnership arrangements.

- As part of National Safeguarding Week a conference was hosted by Powys County Council.
- Safeguarding themes of the month were to be implemented.
- Young Peoples' housing.
- Safeguarding in education and mandatory safeguarding training for adult and children's social care staff.
- Forward Work Programme:
 - Receipt of the Volunteering for Powys County Council Policy.
 - Safeguarding vlog for Members and Governors.
 - The next meeting was scheduled for 14th December.

Observations and Recommendations:

- The Chair thanked the Director of Social Services and Housing for providing the regular updates of the Powys Corporate Safeguarding Board.
- There were no questions from Members.

12.	EDR0011 - CLIMATE EMERGENCY
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Actions:

- The risk deep dive presentation was delayed to the next Governance and Audit Committee meeting scheduled for 12th January 2024.

13.	WORKING GROUPS
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Documents Considered:

- 01-11-2023 Internal Audit Working Group

Background:

- The Chair (who was the Lead Member of the Internal Audit Working Group) noted the working group was established and was making good progress in covering important business on behalf of the main Committee.

Issues Raised by the Committee and Responses Received:

Issues Raised by the Committee:	Responses Received:
What was the Council's position on insurance when certain Housing Compliance targets were not set at 100% completion. It was noted that inspection schedules	The Head of Finance confirmed that the Council's insurance policy wording was that 'the Council was taking reasonable precautions to ensure its compliance with statutory obligations'. The Head of Finance was of the opinion that if the Housing Compliance was not at 100%, as long as the insurers had assurance that the procedures were in place and it was a one-off instance, this would not

must be followed and provided with the necessary resources.	jeopardise the insurance arrangements.
The HoWPS and HTR Working Groups following the completion of their investigations were now in a position to close, and once the reports had been finalised and considered by the main Committee.	
The Lead Member for the Capital Working Group had now produced an initial draft on the working group's conclusions, which would be updated following the main Committee's consideration of the Audit Wales review into assets management.	

Observations and Recommendations:

- Committee Members noted the Working Group report.

14. WORK PROGRAMME

Documents Considered:

- Governance and Audit Committee Forward Work Programme 2022-2027

Background:

- Noted that the following items were due to be considered at the next Committee meeting:
 - Ysgol Calon Cymru Internal Audit Report (SWAP)
 - Digital Strategy Review (Audit Wales)
 - Red Dragon Project Review (SWAP)

Actions:

- To add to the Work Programme:
 - A review into the procedures around the Council's Whistleblowing Policy.
 - Presentation on potential changes to the Committee's work and practices due to changes to the Global Internal Audit Standards.

Observations and Recommendations:

- The Chair recommended that the risk deep dives into Strategic Risks EDR0011 and HTR008 be considered together, although they were the responsibility of different service areas, there was crossover between the Climate Emergency and Nature Emergency.

15. STRATEGIC RISK MANAGEMENT - QUARTER 2 REPORT

Documents Considered:

- Strategic Risk Management – Quarter 2 Report

Background:

- The Cabinet Member for Finance and Corporate Transformation provided a high-level overview of the Strategic Risk Management report for Quarter 2.
- There were 15 risks listed on the Strategic Risk Register, and all Strategic Risk Owners provided a short summary of progress since the previous quarter to provide assurance that mitigating actions were being actioned and monitored.
- Appendix A contained the full details of the 14 Strategic Risks.
- Appendix B contained the heat map which provided a visual representation of the level of severity assigned to each Strategic Risk.
- Appendix C contained details of Strategic Risk ASC0066 which was not publicly disclosed due to the need to maintain commercial confidentiality.
- Of the four Risks with a change in probability, two had increased and two had decreased.
- The report also contained details of a Strategic Risk within Children’s Services which was rated as ‘Severe’ (score of 15 or above).
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Issues Raised by the Committee and Responses Received:

Issues Raised by the Committee:	Responses Received:
<p>It was concerning when considering that County Farm inspections had now moved to a 20-year rolling programme, this could present a major risk to the public.</p>	<p>The Cabinet Member for Finance and Corporate Transformation advised that Services were responsible for assessing the risks on their service risk-register, and where this score was above 15, it would be reviewed by the Senior Leadership Team where it could be escalated to the Strategic Risk Register. ACTION</p>
<p>The Chair noted that there were potentially several risks around service capacity which was difficult to manage, due to the financial constraints faced by the Council in employing the necessary specialist officers and in retention of staff.</p>	
<p>It would be helpful to receive some commentary on why the scores of Strategic Risks had changed.</p>	<p>The Head of Finance noted on the supply chain strategic risk, since the Russian Invasion of Ukraine, there had been immediate supply chain issues. Monitoring of the situation over time through the Commercial Risk Board resulted in solutions to some of the problems initially identified at the</p>

	<p>beginning of the Invasion.</p> <p>Based on those assessments and the ability to procure necessary supplies, the strategic risk score had been lowered.</p> <p>Regarding the separate Strategic Risks for the Climate and Nature Emergency, the Head of Finance suggested that this could be reviewed as to whether it could be combined into a single Strategic Risk. ACTION</p>
<p>The SWAP Assistant Director reported that when looking at the situations of other SWAP Partners and the risk universe, the main issue affecting them was financial sustainability and stability. Did the Head of Finance foresee this Strategic Risk changing in any way?</p> <p>Regarding risk analysis, it was noted that SWAP could assist the Council with horizon scanning for potential future strategic risks.</p>	<p>The Head of Finance responded that the Council was concerned by future financial challenges and settlements faced by the public sector, the level of risk was increasing in terms of how it was to be managed and approached. The input would be welcomed, in addition to learning from colleagues in other Authorities.</p>

Actions:

- The Committee sought assurance that the Strategic Property Service was effectively managing the risks relating to more prolonged County Farm and other estate inspections, and that it was included in the Service’s Risk Register.
- The Chair would share her comments with officers to discuss the format and reporting of the Strategic Risk Register.

Observations and Recommendations:

- The Committee noted that the Climate Emergency and Nature Emergency were very closely linked, and questioned whether these strategic risks needed to be combined.
- The Chair questioned whether the format and reporting of the Strategic Risk Register needed to be refreshed, in terms of the methodology and commentary to improve understanding of changes made to scoring for Members.

16.	EXEMPT ITEM
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The Committee did not resolve to exclude the public from the meeting as the Strategic Risk Management – Closed Risk item was postponed to the next meeting.

17. STRATEGIC RISK MANAGEMENT - CLOSED RISK
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The item was postponed to the next meeting of the Governance and Audit Committee.

Lay Member L Hamilton (Chair)

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Item	Committee Date	Lead Officer	Decision	Completion Deadline	BRAG	Comment
Audit Wales Quarter 2 Work Programme	24/11/23	Audit Wales	<ul style="list-style-type: none"> Audit Wales to provide scoping details of 'The senior public service' audit report. Audit Wales to confirm engagement details in respect of the Good Practice Event planned for Spring 2024. 	26/01/24	2 - Green	
Statement of Accounts	24/11/23	Head of Finance	Head of Finance to share the financial resilience work in relation to liquidity with Committee Members.	26/01/24	2 - Green	
SWAP Internal Audit Adverse Report - Brecon High School	24/11/23	SWAP Assistant Director (Powys)	To review the SWAP follow-up audit and position of Brecon High School's unofficial fund once the report was available.	24/05/24	2 - Green	
Strategic Risk Management - Quarter 2 Report	24/11/23	Head of Property, Planning and Public Protection	The Committee sought assurance that the Strategic Property Service was effectively managing the risks relating to more prolonged County Farm and other estate inspections, and that it was included in the Service's Risk Register.	26/01/24	2 - Green	
Strategic Risk Management Report - Quarter 2	24/11/23	Chair	The Chair would share her comments with officers to discuss the format and reporting of the Strategic Risk Register.	26/01/24	2 - Green	
Strategic Risk Management Report Quarter 2	24/11/23	Head of Finance/Strategic Equalities and Risk Officer	Regarding the separate Strategic Risks for the Climate and Nature Emergency, the Head of Finance suggested that this could be reviewed as to whether it could be combined into a single Strategic Risk.	26/01/24	2 - Green	

Q1 Strategic Risk Report	29/09/23	Director of Social Services and Housing	Regarding the risk involving WCCIS (strategic risk ASC0064), it was listed as having a residual risk score of 20. Were appropriate plans in place in case the system ceased to function?	09/02/24	2 – Green	<p>WCCIS –performance of WCCIS has been problematic over recent weeks. When there are times where the system is down, access is maintained to a read only version, but this means that staff cannot update or add information, cannot run reports etc, information is not live. Digital colleagues escalate concerns to national team. As Director I have also recently highlighted concerns with the performance of WCCIS to ADSS and the Chief Social Care Officer for Wales, and will do so again after further concerns this week. The risk will be reviewed again in detail shortly and plans checked and reviewed.</p> <p>Chair requested Risk Management update from Director of Social Services and Housing regarding WCCIS, to be scheduled into the forward work programme.</p>
Self-assessment action plan update	28/07/23	Scrutiny Officer	<p>Recommended that the Chair and Support Officer review:</p> <ul style="list-style-type: none"> o the approach to public engagement with GAC, o the skills audit, training needs and log for GAC Members. 	31/01/24	2 – Green	<p>Training for GAC Members to be scheduled:</p> <ul style="list-style-type: none"> ICT/Digital training - potentially provided by SWAP. Fraud/Risk training - potentially provided by PCC Officers. <p>Public engagement approach to be developed further. Capacity for PCC Comms Team to share webinar links/recordings on PCC social media pages.</p> <p>Update 02/01/24: Mandatory Fraud</p>

						Module available on the NHS E-learning website. Following completion of this module, a more in-depth session is planned for Governance and Audit Committee Members with the Senior Investigator.
Corporate Complaints Report	23/06/23	Senior Manager Customer Services and Information Governance/Strategic Equalities and Risk Officer	To consider liaison between the lessons learnt from corporate complaints with the Strategic Risk Officer, to identify any links to strategic risks.	31/03/24	2 - Green	Accepted. Awaiting changes to complaints system to allow lessons learnt to be tracked. Once in place, lessons learnt from corporate complaints will be shared with the Strategic Risk Officer to identify any links with strategic risks.
Audit Wales Audit Summary Report	05/05/23	Audit Lead - Performance (Audit Wales)	Audit Wales to advise when review completed, and information updated on the Financial Sustainability Data Tool	31/01/24	2 - Green	Head of Finance to discuss the National Data Tool with Audit Wales.
Debt Policy	31/03/23	Head of Finance	Committee to be notified of Sundry Debt policy updates	31/03/24	2 - Green	
Quarterly Internal Audit Update Report 2022-23 – Quarter 3	09/02/23	Head of Finance	Head of Finance to progress the outstanding actions record being updated (Page 89 of the agenda pack)	31/01/24	3 - Amber	Regarding outstanding actions for audits: Highways Flexi Time x 3, Supply Chain Investigation x 2
SWAP Report – Deprivation of Liberty Safeguards	09/02/23	SWAP Assistant Director (Powys) / Head of Adult Services	Assurance to be provided at end of the twelve month period that the actions had been Addressed. If not what were the risk implications for the Council.	09/02/24	3 - Amber	
Quarterly Internal Audit Update Report 2022-23 Quarter 3	09/02/23	SWAP Assistant Director (Powys)	Ukraine - The Assistant Director indicated that he would review how this was detailed in the coverage	09/02/24	3 - Amber	
5.1. Quarterly Internal Audit Update Report 2022-23 - Quarter 3	09/02/23	SWAP Assistant Director (Powys)	It would also be helpful if some work was undertaken to identify how audit recommendations were recognised in risk registers.	09/02/24	3 - Amber	

Insurance Cover for Members and Officers Serving on Outside Bodies	20/01/23	Head of Finance	Head of Finance to speak to the Head of Legal Services regarding the role of officers on outside bodies	31/01/24	3 - Amber	
GCRE	14/12/22	Head of Finance	GCRE - Governance and Risk Assurance Paper (where the Council is involved in complex matters where the Council has a variety of roles and whether there are any conflicts of interest.	09/02/24	2 - Green	Raised at GCRE presentation with the Committee. Interim Director of Economy and Community Services and Heads of Service preparing update on GCRE including governance arrangements.
Minutes	30/09/22	Chair	Chair to discuss way forward with assurance Mapping with the Assistant Director (Powys) (SWAP).	01/02/24	3 - Amber	
Minutes	29/07/22	Head of Finance	Head of Finance to present a report to the Committee once the work on reviewing insurances for Members and officers has been finalised	01/02/24	3 - Amber	

Governance and Audit Committee

NWOW and Flexi balances

Paul Bradshaw Head of Workforce and Organisational Design
Gemma Gabriel Professional Lead, Human Resource Management and Development

16th October 2024



Introduction

Following attendance at the committee meeting on 29th September 2024, Officers invited back to discuss:-

- Feedback from NWOW guidance.
- Update on process on reducing any flexi hours balances.



NWOW Guidance

- At meeting on 29th September 2023, an overview was given of NWOW and the arrangements that were put in place both during and post pandemic.
- Guidance and documentation was shared to illustrate the work undertaken around this.
- Opportunity to make any observation or query any of that guidance and documentation.



Flexi balances

- Meeting on 29th September, highlighted the interim changes that had been put in place during the pandemic and plans to support staff to reduce any outstanding balances.
- Communications to managers and staff to advise normal flexi balances and arrangements would be in place from November 2023.



Average balance comparison

- This table confirms a significant reduction in the average flexi hours held by staff.
- Note up to 10 hours can be carried over from one period to the next.

Service Area	Average number of hours balance		
	Jun-23	Nov-23	Jan-24
Corporate Services	20.35	9.18	5.97
Economy & Environment	16.71	8.63	5.74
Education and Children	8.14	3.45	5.14
Finance (Section 151)	15.97	8.63	8.69
Legal and Monitoring	23.78	12.71	6.08
Social Services and Housing	10.47	3.78	3.76
Grand Total	14.37	6.79	5.47



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Whistleblowing

Policy and Procedure

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Cyngor Sir Powys County Council

Whistleblowing Policy & Procedure

1. Introduction

- 1.1 The Council has introduced this Whistleblowing policy to enable all workers to safely “blow the whistle” without fear of any repercussions so that concerns are raised at an early stage and in the right way. We know from experience that to be successful we must all try to deal with issues on their merits. The Council welcomes receipt of your concerns and is committed to dealing responsibly, openly, and professionally with them. Without your help, we cannot deliver a safe service and protect the interests of the public, staff, and the Council. If you are worried, we would rather you raised it immediately when it is just a concern than to wait for proof.
- 1.2 All of us at one time or another have concerns about what is happening at work. Usually, these concerns are easily resolved. However, when you are troubled about something that involves a **danger (to public or colleagues), professional misconduct or financial malpractice**, it can be difficult to know what to do.
- 1.3 To meet the requirements of this policy, a qualifying or “protected disclosure” is a disclosure of information made in the public interest which in the reasonable belief of the worker tends to show one or more of the following in terms of the Public Interest Disclosure Act 1998:
- illegal practices (for example, a criminal offence)
 - a failure to comply with a legal obligation.
 - the health and safety of an individual, whether this is a member of the public or staff being endangered.
 - damage to the environment.
 - potential fraud or theft against the Council (this could happen from inside or outside of the Council)
 - potential bribery or corruption
 - miscarriage(s) of justice; and
 - deliberate concealment of any of the above.
- 1.4 Note that the Public Interest Disclosure Act 1998 protects whistleblowers from detrimental treatment from their employer (in this case the Council). In other words, you should not be treated unfairly or lose your job because you “blow the whistle”.
- 1.5 Powys Council has a zero tolerance towards fraudulent or corrupt activities. You can see the full definitions of fraud, theft, bribery and corruption in the Council’s Anti-Fraud and Corruption Policy [<insert link>](#).

Quick definitions are as follows:

“Fraud or theft are where someone seeks to gain an advantage through a dishonest means, which could include for example (stealing time as an employee) (falsely claiming benefits)”

“Bribery or corruption are where some form of inducement or reward is made to influence a person to perform improperly in the discharge of their public or legal duties and where there is abuse of entrusted power for personal or private gain.”

- 1.6 Personal grievances (for example bullying, harassment, discrimination) should be pursued via the Council’s Grievance Policy. Such complaints are not covered by whistleblowing law unless the case is in the public interest.

2. Principles

- 2.1 This policy is intended to cover concerns that fall outside the scope of other existing procedures and policies of the Council.
- 2.2 In circumstances where unwanted conduct or unnecessary behaviour is displayed to exert power, fear or anxiety on yourself or a work colleague(s), the provisions of the Council’s Grievance Policy can be used.

3. Scope

- 3.1 This policy applies to all employees, agency workers, contractors and volunteers working for the Council.
- 3.2 Schools-based staff (teaching and non-teaching) have their own policy [whistleblowing policy for schools based staff](#)

4. Protection of the Whistleblower

- 4.1 The Council will not tolerate the harassment or victimisation of anyone raising a concern. The Council hopes that staff feel able to voice their concerns openly. However, we recognise that you may nonetheless be anxious. If so, you can ask to talk privately to a senior officer within your Service or to one of the persons identified in section 6. If you want to raise your concerns confidentially, we will make every effort to ensure that your name will not be revealed without your consent, unless it is required by law. All concerns will be treated in confidence and every effort will be made not to reveal your identity if you wish. Any breach of confidentiality will be regarded as a serious matter and will be dealt with accordingly.

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- 4.2 There may be occasions when it may become necessary to disclose your personal details (e.g. such as preventing harm to a vulnerable person). This could be for a variety of reasons depending upon the nature of the concerns raised.
- 4.3 The Council will seek to withhold personal details from being released; it cannot guarantee that others will not try to deduce (correctly or otherwise) your identity. This may be the case where the worker has already voiced their concerns to colleagues or their manager. In addition, at the appropriate time you may need to come forward as a witness. Where it is necessary for your identity to be disclosed we will discuss this with you, explaining the reasons why your identity needs to be disclosed. We will also discuss and provide any reasonable support to try to alleviate concerns that you may have regarding the need to make the disclosure.

5. Anonymous Concerns

- 5.1 Concerns expressed anonymously are much less powerful but will be considered at the discretion of the Council. In exercising this discretion, the facts to be considered would include the seriousness of the issues raised, the credibility of the concern and the likelihood of confirming the allegation from available sources. It is better that concerns are raised anonymously rather than not at all.

6. Fraud, Bribery and Corruption Concerns

Powys Council has a specialised and trained anti-fraud team of officers who look to prevent, detect, and investigate fraud, bribery, and corruption cases. All cases reported to the team are treated in the strictest of confidence with the ability to raise concerns anonymously by any member of staff or councillor. The team acts with full delegated independence to the rest of the Council to enable it to consider all cases appropriately and investigate without favour.

7. How to Raise a Concern Internally

- 7.1 The following must be adhered to for the concern to be raised in a safe and protected way:
- You should not attempt to investigate suspected malpractice yourself.
 - You should raise the matter promptly if you feel your concerns are warranted, involving your recognised trade union or professional body as necessary.
 - You should make an immediate note of your concerns (taking note of all relevant details such as what was said in a telephone discussion or other conversations), the date, time and the names of any parties involved particularly details of any witnesses.
- 7.2 Step 1A – (Non-Fraud or Corruption issues)

If you have a concern, (unless it's a possible fraud or corruption concern) you should feel able to raise it with your line manager so that, as far as reasonably possible, it can be resolved locally. If the concern involves your line manager, it will be appropriate to move to step 2.

OR

Step 1 B – (Fraud or Corruption issues)

- The Council's Anti-Fraud Team will consider all cases of possible fraud, bribery, or corruption confidentially and independently.
-
- Powys Council has a specialised and trained anti-fraud team of officers who look to prevent, detect and investigate fraud, bribery and corruption cases. All cases reported to the team are treated in the strictest of confidence with the ability to raise concerns anonymously by any member of staff or councillor. The team acts with full delegated independence to the rest of the Council

You can contact the team via the following ways:

- Confidential Online Form - [Report-Fraud-Form](#)
- Email – fraud@powys.gov.uk

7.3 Step 2

If you don't feel Step 1A is appropriate or it hasn't worked, please raise the matter with your Head of Service or Corporate Director (as appropriate). Please indicate if you want to raise the matter in confidence so that they can make appropriate arrangements. We may ask if you would like us to write to you summarising your concern and the action we propose to take.

-

7.4 Step 3

If these steps have been followed but you remain dissatisfied, or you feel that the matter is so serious or due to the sensitivity of the issues involved, you can confidentially report your concerns to:

- The Council's auditors: Ian Halstead, South West Audit Partnership (SWAP), Abbey Manor Business Centre, The Abbey, Preston Road, Yeovil, BA20 2EN, telephone: 01597 826 809.
- The Head of Legal Service and the Monitoring Officer , Corporate Legal and Democratic Services, telephone: 01597 826746 or 07919 397354; email: clive.pinney@powys.gov.uk
- The Council's Head of Financial Services/ Section 151 Officer, telephone 01597 827789 or 07989 425675; email: jane.thomas@powys.gov.uk.
- The Leader or Deputy Leader of the Council, telephone 01597 826199.

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- The Council's Anti-Fraud Team will consider all cases of possible fraud, bribery or corruption confidentially and independently. You can contact the team via the following ways:-
- Confidential Online Form - www.powys.gov.uk/report fraud
- Email – fraud@powys.gov.uk

(See sections 12 and 13 for independent external bodies that can advise workers).

8. Protection of Children and/or Vulnerable Adults

If you witness or have concerns about the safety or welfare of a child or vulnerable adult or if you suspect that abuse may be taking place, please report your concerns immediately to the Front Door (Children) at 01597 827 666 or Assist (Adults) at 0345 602 7050. Alternatively, you can call the Police by 'phoning 101 (non-emergencies) and asking for your local police station or 'phoning 999 in the case of emergencies.

9. How the Council will Handle the Matter

- 9.1 The person to whom you report your concerns under this policy (Step 1A or 2) must, in turn, report them to the Monitoring Officer within five working days
- 9.2 Within ten working days of a concern being raised, the Monitoring Officer will write to you:
- acknowledging that the concern has been received
 - summarising your concern and indicating how the Council proposes to deal with the matter
 - giving an estimate of how long it will take to provide a final response
 - telling you whether any initial enquiries have been made
 - supplying you with information on support available to you, and
 - telling you whether further investigations will take place and if not, why not.

If further investigations are required, you will be told who will undertake the investigation and how you can contact them and whether your further assistance will be required. The amount of contact between the officers considering the issues and you will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. Where any meeting is arranged, off-site if you so wish, you can be accompanied by a union representative or a work colleague.

- 9.3 When you raise the concern we may ask you how you think the matter might best be resolved. If you do have any personal interest in the matter, we do ask that you tell us at the outset. If your concern falls more properly within the grievance or other procedures, we will inform you.

- 9.4 Where the matter is a possible fraud, bribery or corruption case, the Anti Fraud team will acknowledge the concern within 48 hours and will review the case for to establish if there is sufficient evidence to warrant an investigation.
- 9.5 The Council accepts that you need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, we will inform you of the outcome of any investigation, but you must keep that information confidential.
- 9.6 Once a Whistleblowing complaint has been investigated, the investigating officer must send the Monitoring Officer a summary of the outcome of their findings together with the date upon which the complainant has been informed of the outcome.
- 9.7 Where it is decided the matter will be investigated, an Investigating Officer will be allocated to carry out the investigation. This will usually be a manager with no prior involvement. A member of the HR team will support and advise the Investigating Officer. The Investigating Officer's role is to consider how to establish the facts and seek resolution or make recommendation to resolve the concern.
- 9.8 The HR representatives' role is to ensure that the process is conducted fairly and the identity of the whistleblower remains anonymous. It is not the HR representative's role to conduct the investigation, ask questions or write the outcome – this is the responsibility of the Investigating Officer.

9.9 Meeting with the Whistleblower to discuss the complaint

- 9.9.1 The Investigating Officer will arrange to meet you as soon as possible to discuss the complaint and for a formal statement to be taken.
- 9.9.2 Employees have the right to be accompanied by their trade union representative or work colleague at this meeting and should make every effort to attend.
- 9.9.3 If an employee or their trade union representative or work colleague are not available at the time proposed for the meeting, a postponement will be granted to an alternative time which is reasonable to all parties, normally within 5 working days of the original meeting.

9.10 Whistleblowing Investigation

- 9.10.1 Following the meeting, it may be necessary for a full investigation to take place, where witnesses may be interviewed, and evidence gathered. Where this is necessary, you will be given an estimated timescale for the completion of the investigation and outcome. Your concerns will be dealt with as quickly as possible and normally any investigation will be concluded within 6 to 8 weeks.

10. Response Time

- 10.1 Matters which have been raised under this policy can often be difficult matters to investigate. However, in all cases, whistleblowers will receive a written acknowledgement of the concern(s) raised within 10 working days.
- 10.2 Your concerns will be dealt with as quickly as possible. Subject to the limitations and provisions of statute and confidentiality, all matters raised should be fully investigated within 6 to 8 weeks.
- 10.3 The outcome of the investigation will be notified to the whistleblower in writing within 10 working days of the completion of the investigation.
- 10.4 It may not be possible to fully disclose what outcomes were reached in respect of all the issue(s) raised. The whistleblower will only be informed that the investigation has been completed and either (a) no action or (b) disciplinary action or informal support is being taken forward. Witnesses who may be interviewed as part of the investigation will not be informed of any detail of the outcome of the investigation.
- 10.5 Where the matter is a possible fraud, bribery or corruption case, the Anti-Fraud team will investigate all cases that have passed the review process but timescales cannot be given due to complexity. The team may not be to provide an outcome in all cases due to evidence gathering requirements.

11. Responsibility for this Policy

- 11.1 All whistleblowing complaints will be co-ordinated by the Council's Monitoring Officer who has operational responsibility for the policy. In exceptional circumstances and where appropriate, other persons identified at 6.4 can be contacted.
- 11.2 The HR Department is responsible for reviewing and distributing this policy as and when required.

12. Independent Advice

If a worker is unsure whether or how to raise a concern or whether they want free independent advice at any stage, they may wish to contact:

- Their trade union or professional association;
- The whistleblowing charity, Protect (formerly known as Public Concern at Work) at 020 3117 2520 or via their website: [Protect \(formerly Public Concern at Work\) Speak up stop harm | Protect - Speak up stop harm \(protect-advice.org.uk\)](https://www.protect-advice.org.uk)

13. External Contacts

13.1 The Policy is intended to provide the worker with an avenue within the Council by which to raise their concerns. However, whilst the Council hopes the worker will be satisfied with any action taken, they may wish to contact specific prescribed persons (under the legislation) such as:

13.2 The Health and Safety Executive can be contacted at:

<http://www.hse.gov.uk>

Incidents can be reported online or for reporting serious incidents, the Incident Contact Centre can be contacted at 0345 300 9923.

13.3 Wales Audit Office can be contacted at:

<http://www.audit.wales/whistleblowing>

Telephone: 029 20 320 522

PIDA Officer
The Auditor-General for Wales
24 Cathedral Road
Cardiff
CF11 9LJ

whistleblowing@audit.wales

13.4 The Care Inspectorate Wales can be contacted for social services concerns.

If you have a specific concern about the safety and quality of a care service in Wales, you can:

- submit your concern via the online web form found on the following webpage: [Raising a concern about care services | Care Inspectorate Wales](#)
- telephone: 0300 7900 126 (option 2)

13.5 Dyfed-Powys Police can be contacted to report a crime or incident:

Non-Emergency 101

Call **101** to report:

- Non-emergency enquiries
- An incident that has already happened

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- For advice or help

If you're deaf or hard of hearing, you can contact them by text on **07811 311 908**.

Emergency 999

Call **999** if:

- a serious offence is in progress or has just been committed
- someone is in immediate danger or harm
- property is in danger of being damaged
- a serious disruption to the public is likely

If you're deaf or hard of hearing, **contact 999 by text (but you must have registered with [emergency SMS](#) for this service)**.

<https://www.dyfed-powys.police.uk>

14. Policy History

Policy Date	Summary of change	Contact	Version/ Implementation Date	Review Date
November 2019	Changes required to contact information (e.g., WAO, PCAW, etc.) and general review	S Holcroft	3	October 2021
September 2023	Addition of Fraud process Addition of Investigation Process Updated contact details for Monitoring Officer	J Winston	4	September 2028

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Powys County Council Governance and Audit Committee Template

Committee:	Governance and Audit Committee
Date:	12 th January 2024
Subject:	Audit Wales Report - Digital Strategy Review

1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?

Name:	Role:
Audit Wales	
Ellen Sullivan	Interim Head of Economy and Digital Services
Cllr Jake Berriman	Cabinet Member for a Connected Powys

2. Why is the Committee being asked to consider the subject?

This item is for information only.

To consider the Audit Wales review, its findings and recommendations, and to consider the response of the Service Area.

3. Role of the Committee:

Comment on the scope and depth of the external audit work, to ensure it gives value for money.

Where necessary ensure action is taken by officers to address those issues raised, and if necessary, recommendations to other committees and portfolio holders will be made to address findings and deliver clear conclusions.

Promote effective relationships between external and internal audit, inspection agencies and other relevant bodies to ensure the value of audit and inspection is enhanced and actively promoted.

Oversee the authority's internal and external audit arrangements, and review the financial statements prepared by the authority.

Key Feeders (tick all that apply)

Strategic Risk		Cabinet Work Programme	
Director / Head of Service Key Issue		External / Internal Inspection	X
Existing Commitment / Annual Report		Performance / Finance Issue	
Suggestion from Public		Referral from Council / Committee	
Corporate and Strategic Equality Plan		Impacting Public / Other Services	
Service Integrated Business Plan		Statutory Duty	
Suggestion from Members			
Partnerships			

Key Impact (tick all that apply)

Policy Review		Performance	
Informing Policy Development		Evidence Gathering	
Risk		Corporate and Strategic Equality Plan	
Service Integrated Business Plan		Partnerships	X

Pre-Decision Scrutiny		Finance / Budget	X
Climate / Nature Emergencies			

Digital Strategy Review – Powys County Council

Audit year: 2022-23

Date issued: October 2023

Document reference: 3882A2023

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

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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

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

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Report summary

Report summary

Exhibit 1: report summary

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

Why a strategic approach to digital is important

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

The focus of our audit

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

Our key findings

- 4 We found the Council has a clear, integrated and well-developed strategic approach to digital that is informed by a good understanding of its current situation and possible future trends. The Council has a good understanding of who is affected by its digital strategy. It has engaged with stakeholders to inform the strategy and collaborates with partners to deliver it. However, it does not routinely monitor the effectiveness of those partnerships. Monitoring the effectiveness of partnership arrangements is an important part of the Council's arrangements to assure itself that they are achieving value for money. We found strong evidence that the Council invests in its strategic digital approach, balancing short-term and long-term investments, and allocating resources to deliver better outcomes in the long term. The Council

has clear arrangements for measuring the progress of objectives, benefits, and savings achieved through its digital strategy. We also found the Council reviews the effectiveness of its digital strategy and shares the lessons it learns.

Our recommendation for the Council

Approach to collaboration

- R1 To strengthen its arrangements to secure effectiveness, efficiency and economy through partnership working in delivering its digital strategy, the Council should develop arrangements to assess the effectiveness of its partnerships.

Detailed report

What we looked at and why – the scope of this audit

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

Why we undertook this audit

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

- explain how councils are using/planning to use digital technology to meet people's needs and deliver better outcomes; and
- inspire and empower councils and other public sector bodies by identifying and sharing examples of notable practice/approaches where relevant.

The Council's digital strategy

- 7 The Council's digital strategy, 'Digital Powys: A Digital Transformation Strategy', runs from 2019 to 2025. Digital Powys is one of eight strategic programmes in the Council's Transformation Programme, Vision 2025, which aims to secure the future sustainability of the Council and deliver improved outcomes for residents.
- 8 The Council's vision for Digital Powys is, 'embracing new technologies to improve our customers' experience'. The Strategy states that the vision will allow the Council to 'embark on ambitious projects to ensure residents who are able to access broadband or mobile signals can access information and services 24 hours a day'.
- 9 Digital Powys has four key guiding principles:
 - Customer centred digital solutions;
 - Digital first;
 - Safe and secure; and
 - Working with partners.
- 10 Digital Powys contains five workstreams:
 - Customer centred digital solutions;
 - Digital workforce;
 - Information excellence;
 - Digital infrastructure and systems; and
 - Digital places.
- 11 The Council's digital strategy is supported by a series of business cases. These itemise the amounts of money the Council is investing to deliver its digital strategy, and the amounts of savings the Council aims to generate by implementing the strategy.
 - the first business case, written in 2020, set out Phase 1 of the digital transformation programme for the first three-and-a-half years of the digital strategy from 2019 to 2022. It required an investment of £3.4million.
 - the second business case, written in 2021, set out Phase 2 of the programme. This required an investment of £1.9million over 2023-24 to 2024-25.
 - the third business case, written in early 2023, identifies the investment required over the next four years from 2023-24 to 2026-27. The total investment for this period is £3.9m.

What we found: The Council has a clear and well-developed strategic approach to digital

The Council has a clear, integrated and well-developed digital strategy which is informed by a good understanding of its current situation and possible future trends

- 12 The Council has a clear vision in place for what it wants to achieve through the use of digital technology. It has a clear, published strategy available in a range of formats, which is supported by roadmaps, Gantt charts and milestones. Digital Powys is one of eight strategic programmes in the Council's Transformation Programme, Vision 2025, which aims to secure the future sustainability of the Council and deliver improved outcomes for residents. The Transformation Programme clearly explains the aim of Digital Powys and what it will achieve. The strategy has been communicated clearly across the organisation and is well understood by the senior officers and councillors we spoke with as part of this review. This means there is a wide and common understanding of what the Council is trying to achieve.
- 13 The Council has thought about the wider impacts its digital strategy may have. The Council has considered how its strategy contributes to the Seven National Well-being Goals and itemises this thinking in its associated Impact Assessment. The Council has reviewed how its digital strategy impacts on the other things it is trying to achieve. There is strong evidence to show how the digital strategy aligns with the Council's other key strategies and goals. The Council has created its strategic approach to digital after consulting a range of national strategies and professional bodies. The Council has considered how its digital strategy impacts on what other public bodies are trying to achieve, including aligning to the Powys Public Services Board (PSB), Health Board and third sector organisations. Considering these wider impacts can help the Council to identify opportunities to deliver multiple benefits and reduce the risk of duplicating work both internally and across the public sector.
- 14 The Council is planning over an appropriate timescale. It has considered what long term means for its digital strategy and has adopted the six-year timeframe to reflect that digital technology is constantly changing at an ever-increasing pace. There are examples within the strategy of longer-term thinking where current projects lay the foundation for future development, such as delivering digital skills, improving digital infrastructure, and replacing legacy systems. The Council has produced a roadmap and Gantt charts with milestones which clearly outline the delivery of the projects within the strategy. The business cases which support the digital strategy explain how the strategy will be delivered in phases which provides the Council with short-term flexibility within the longer-term strategic approach.
- 15 The Council has drawn on a broad range of information, both internally and externally, to develop a thorough understanding of the current situation to inform its digital strategy. This understanding was informed by:

- a range of policies, national strategies, and collaborative fora.
 - a consideration of demographic trends, financial pressures, and service reviews.
 - a review of the key digital issues in Powys, Wales, and the UK.
 - the series of business cases which were developed after consultation with officers, a consideration of possible risks, and the identification of critical success factors to deliver the programme.
 - a scoping exercise looking at which digital services were most accessed by residents.
 - a process mapping exercise of demand issues in service areas to identify priorities for the Digital Team.
 - consultation with Council employees, local businesses, and residents.
 - a Social Services workshop to understand issues faced and identify possible digital solutions.
- 16 The Council identifies the long-term factors that may impact its digital strategy. It has used the Wellbeing Assessment to identify the future needs of the population. It has collaborated with the PSB to produce a Wellbeing Information Bank which provides automated insight and intelligence from Council data sets, as well as the Office of National Statistics and StatsWales. The digital strategy business cases identify possible future trends and comment on possible future risks and opportunities. Digital Powys 2019-25 contains a number of 'future aspirations' to show what life could be like when the Council has implemented the strategy. The Council's Digital Services Team works closely with services to understand their future direction, needs, and challenges. They hold regular away days to horizon scan and investigate how the Council could use digital technology and data to improve the customer experience.
- 17 Understanding its current situation and looking at possible future trends, makes the Council well placed to develop a strategic approach to digital that meets the needs of stakeholders and delivers value for money.

The Council has engaged with stakeholders to inform its strategy and collaborates with partners to deliver it, but it does not routinely monitor the effectiveness of its partnerships

- 18 The Council has a good understanding of who is affected by its digital strategy. The Council completed a stakeholder analysis for the Digital Powys Programme to understand who was affected by the digital strategy and to identify the various roles for the stakeholders involved.
- 19 The Council sought out the views of a range of people in developing its digital strategy and provided genuine opportunities for people to influence the design and delivery. It undertook in-depth engagement activity to inform its digital strategy, which involved partners (the PSB, the Regional Partnership Board (PSB), and the

Health Board), employees, and the public. The Council also presented its draft digital strategy to the Powys Association of Voluntary Organisations (PAVO) to get feedback from a range of partner organisations. It also included wider feedback from a range of other sources to supplement the consultation findings, such as a SOCITM survey on the Council's ICT Service, a regional economic survey, and housing tenant feedback. The Council ran engagement sessions with specific groups of people including the deaf and hard of hearing community, people with mobility issues, and young carers. The Council also completed targeted research looking at the challenges for older people in Powys to use digital solutions to connect to health and care solutions and local support. It ran consultation events in local supermarkets, village halls and libraries to reach as many people as possible. The Digital Strategy Group considered this feedback to develop Digital Powys 2019-25. By involving the full diversity of citizens in designing the strategy, the Council has reduced the risk of designing approaches that do not meet citizens' needs.

- 20 The Council works in partnership to deliver its digital strategic ambitions. The digital strategy identifies 'digital partners' as a key mechanism for delivering each of the workstreams, and every workstream contains elements of working with partners. The Council has produced a Digital Collaboration document which lists a set of collaboration principles with the aim facilitating collaboration with other local authorities on common areas of interest. The Digital Collaboration document also provides an update on the progress of the various digital activities the Council is collaborating on. The Council shares expertise and resources on a range of projects, such a joint working group with the PSB to improve digital connectivity; a partnership with Caerphilly Council to purchase IT equipment; and the creation of an online Digital Hub to share knowledge freely. The North Powys Project (another one of the Council's eight Transformation Projects) is a joint project between the Council and the Health Board. There is a digital element to this project and the two organisations are working on a joint action plan.
- 21 The Council collaborates with partners to share information. For example, Powys County Council is the lead organisation for Step 4 of the PSB Delivery Plan. The Council has also shared information and given demonstrations with Digital Public Services Wales to provide examples of good practice.
- 22 The Digital Team collaborates effectively with internal partners. For example, in response to the increasing demand faced by Social Services, the Digital Team ran an away day. The Team worked with social workers to understand the issues they were experiencing and then developed 40 alpha projects for prioritisation. This work has since become a workstream in Digital Powys 2019-25.
- 23 Working in partnership and sharing expertise, resources and information, can lead to better outcomes, whilst improving value for money. However, apart from the Digital Collaboration document, we found no evidence of how the Council formally monitors the effectiveness of its existing partnerships. Monitoring the effectiveness of partnership arrangements is an important part of the Council's arrangements to assure itself that they are achieving value for money.

The Council has resourced the delivery of its digital strategy to deliver long-term benefits

- 24 We found strong evidence that the Council invests in its strategic digital approach, balancing short-term and long-term investments, and allocating resources to deliver better outcomes in the long term. The Council views digital as a pivotal enabler of change for driving transformational improvement to all services and has allocated significant funds via a phased approach to support digital transformation. The first two business cases to support the Council's digital strategy allocated over £5.2m for 2019 to 2025 and the third has secured £3.9million for the next four years. The Council has also identified the risks associated with resourcing its digital strategy. The business cases clearly set out the risks, as well as possible mitigating action. The Council plans to fund the investment requirements detailed in the business cases by using the Welsh Government Transformation Fund and the Council's own Transformation Fund (currently set at £1.2million each year). By allocating such funding and assessing resourcing risks the Council is increasing the likelihood of its digital strategy will be delivered.
- 25 The Council assesses the costs and benefits of using digital technology through its approach to developing business cases. The business cases clearly set out the financial case for delivering the relevant aspects of the digital strategy. They list the finding required for each workstream and provide a detailed assessment of costs and benefits. They detail the level of resource required, the intended benefits, and the savings and efficiencies the strategy will deliver. This demonstrates that the Council is considering value for money.
- 26 The Council has identified the savings it hopes to make by delivering its digital strategy. The business cases state that the Digital Transformation Programme has made over £1million of cashable, non-cashable, and cost avoidance savings since 2019. Update reports to the Executive Management Team also show the level of savings the Digital Transformation Programme has made. The identification of savings is an important aspect in the Council's arrangements to assure itself that the digital strategy is achieving value for money.
- 27 The Digital Services Team is aligning its people to deliver the digital strategy. For example, the Team has automated the front-end of the IT Helpdesk using a self-service portal built by Council officers. This means the Team need fewer traditional Helpdesk roles which has created capacity to recruit more developers. By aligning roles in this way, the Council is reducing the risk of not be able to resource its digital strategy.
- 28 Despite this positive picture on resourcing, it will be important that the Council continually reviews its ambition against available resources to ensure it can deliver its digital strategy.

The Council has strong arrangements for measuring the progress and impact of its digital strategy

- 29 The Council has clear governance arrangements in place for monitoring the progress of the projects within its digital strategy. The Digital Powys Programme Board oversees the delivery of the digital strategy. This board reports to the Council's Transformation Board at a strategic level. At an operational level, the Digital Powys Delivery Group is responsible for delivering the five workstreams and reports to the Programme Board. The Digital Powys delivery Group produces quarterly highlight reports that show the progress of the projects contained in each of the digital workstreams within the overall strategy.
- 30 The Executive Management Team receive regular reports on the progress of Digital Powys 2019-25. These reports provide detail on the achievements of the programme, benefits realised, savings achieved (cashable, non-cashable, and cost avoidance), and any issues or challenges experienced.
- 31 The Council produces an end of year, self-evaluation report on all of the projects contained within the Transformation Programme. The section on Digital Powys explains what the project is trying to achieve and provides an update on progress by listing the achievements under each workstream. It also contains a brief section on lessons learned.
- 32 By having such clear governance arrangements in place, the Council is able to monitor and review the progress of its digital strategy effectively. These arrangements should help the Council to gain assurance as to whether its strategic digital approach is securing value for money.

The Council reviews the effectiveness of its digital strategy and shares lessons learned

- 33 The Council has a process in place for reviewing its digital strategy. The business cases for the digital strategy include a review of what the strategy has achieved so far and identify lessons learned. These reviews have seen the original digital strategy adapted, with some workstreams ending and a brand-new one starting.
- 34 The Council has clear measures to monitor the effectiveness of its strategy - the digital strategy and associated business cases contain measures of success and a list of critical success factors for each workstream.
- 35 The Council has reflected on the impact of the Covid-19 pandemic on the delivery of its digital strategy. These lessons have been captured formally in the Council's business cases as well as with the PSB via recovery planning workshops. The Council has applied this learning to the future direction of its digital strategy, for example by identifying the need to be wary of digital exclusion.
- 36 The Council records lessons learned through a range of official logs, such as business cases and project closure reports. The Council's Transformation Approach clearly states lessons learned must be captured and recorded in formal

logs on all projects to help evaluate programmes. These logs enable the Council to identify areas of good practice and areas of opportunity to work upon.

- 37 The Council has shared key lessons learned with a range of partners using a variety of methods. For example, the Council presented a 'show and tell' event at the WLGA on its Information Excellence workstream. The Council maintains a log of Shared Learning which lists what it shared, with whom, and how. The Council's positive approach to sharing lessons learned provides opportunities for the Council to share good practice and to learn from others.

Appendix 1

Audit questions and audit criteria

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

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

Exhibit 2: audit questions and audit criteria

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

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

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

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

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

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



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

Adolygiad Strategaeth Ddigidol – Cyngor Sir Powys

Blwyddyn archwilio: 2022-23

Dyddiad cyhoeddi: Hydref 2023

Cyfeirnod y ddogfen: 3882A2023

Paratowyd y ddogfen hon fel rhan o waith a gyflawnir yn unol â swyddogaethau statudol.

Mewn achos o dderbyn cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddo, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r cod adran 45 yn nodi'r arfer wrth ymdrin â cheisiadau a ddisgwyllir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partïon perthnasol. O ran y ddogfen hon, mae Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru yn drydydd partïon perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu aildefnyddio'r ddogfen hon at Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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.

Cynnwys

Crynodeb o'r adroddiad	4
Adroddiad manwl	
Yr hyn yr edrychom arno a pham – cwmpas yr archwiliad hwn	6
Pam yr ymgwymerwyd â'r archwiliad hwn	6
Strategaeth ddigidol y Cyngor	7
Yr hyn a ganfuom: Mae gan y Cyngor ddull strategol clir a datblygedig o ymdrin â digidol	8
Atodiadau	
Atodiad 1: cwestiynau allweddol a meini prawf archwilio	14

Crynodeb o'r adroddiad

Crynodeb o'r adroddiad

Arddangosyn 1: crynodeb o'r adroddiad

Mae'r arddangosyn isod yn crynhoi'r rheswm y gwnaethom gynnal yr archwiliad hwn, ein canfyddiadau allweddol a'n hargymhellion ar gyfer y Cyngor.

Pam mae dull strategol o ymdrin â digidol yn bwysig

- 1 Mae technoleg ddigidol yn allweddol i ddarparu ystod eang o wasanaethau'r cyngor mewn ffordd fwy economaidd, effeithlon ac effeithiol, mae hefyd yn ffordd bwysig i gynghorau gyflawni eu hamcanion lles ac yn cyflawni datblygu cynaliadwy.
- 2 Gall cael dull strategol clir o ymdrin â digidol ddod â sawl budd megis:
 - sefydlu gweledigaeth gyffredin ar gyfer defnyddio digidol a'r canlyniadau arfaethedig ar gyfer cymunedau lleol sy'n gysylltiedig ag amcanion strategol y Cyngor;
 - helpu i sicrhau bod defnydd cynghorau o dechnoleg ddigidol yn cyd-fynd â'u hamcanion strategol allweddol a chynlluniau a strategaethau eraill a'i fod yn cael ei lywio gan ddealltwriaeth dda o dueddiadau'r presennol a'r dyfodol;
 - lleihau'r risg o ddyblygu o fewn cynghorau a chyda phartneriaid;
 - ystyried adnoddau digidol dros y tymor byr, canolig a hir gyda'n gilydd; a
 - darparu fframwaith i fonitro cynnydd yn ei erbyn dros y tymor byr, hir a chanolig.

Ffocws ein harchwiliad

- 3 Gwnaethom edrych i ba raddau y datblygwyd dull strategol y Cyngor o ymdrin â digidol yn unol â'r egwyddor datblygu cynaliadwy ac y bydd yn helpu i sicrhau gwerth am arian wrth ddefnyddio adnoddau'r Cyngor.

Ein canfyddiadau allweddol

- 4 Canfuom fod gan y Cyngor ddull strategol clir, integredig a datblygedig o ymdrin â digidol sy'n cael ei lywio gan ddealltwriaeth dda o'i sefyllfa bresennol a thueddiadau posibl yn y dyfodol. Mae gan y Cyngor ddealltwriaeth dda o bwy y mae ei strategaeth ddigidol yn effeithio arno. Mae wedi ymgysylltu â rhanddeiliaid i lywio'r strategaeth a chydweithio â phartneriaid i'w chyflawni. Fodd bynnag, nid yw'n monitro effeithiolrwydd y partneriaethau hynny fel mater o drefn. Mae monitro effeithiolrwydd trefniadau partneriaeth yn rhan bwysig o drefniadau'r Cyngor i sicrhau ei hun eu bod yn cyflawni gwerth am arian. Gwelsom dystiolaeth gref bod y Cyngor yn buddsoddi yn ei ddull digidol strategol, gan gydbwyso buddsoddiadau tymor byr a thymor hir, a dyrannu adnoddau i sicrhau gwell canlyniadau yn y tymor hir. Mae gan y Cyngor

drefniadau clir ar gyfer mesur cynnydd amcanion, budd-daliadau ac arbedion a gyflawnir drwy ei strategaeth ddigidol. Canfuom hefyd fod y Cyngor yn adolygu effeithiolrwydd ei strategaeth ddigidol ac yn rhannu'r gwersi y mae'n eu dysgu.

Ein hargymhelliad ar gyfer y Cyngor

Dull o gydweithio

- A1 Er mwyn cryfhau ei drefniadau i sicrhau effeithiolrwydd, effeithlonrwydd ac economi drwy weithio mewn partneriaeth i gyflawni ei strategaeth ddigidol, dylai'r Cyngor datblygu trefniadau i asesu effeithiolrwydd ei phartneriaethau

Adroddiad manwl

Yr hyn yr edrychom arno a pham – cwmpas yr archwiliad hwn

- 1 Gwnaethom adolygu dull strategol y Cyngor o ymdrin â digidol, ac yn benodol i ba raddau y datblygwyd hyn yn unol â'r egwyddor datblygu cynaliadwy; ac y bydd yn helpu i sicrhau gwerth am arian wrth ddefnyddio adnoddau'r Cyngor.
- 2 Mae ein canfyddiadau yn seiliedig ar adolygiadau o ddogfennau a chyfweliadau gyda sampl o aelodau'r cabinet ac uwch swyddogion. Mae'r dystiolaeth a ddefnyddiwyd gennym i lywio ein canfyddiadau wedi'i chyfyngu i'r ffynonellau hyn. Gwnaethom gynnal yr adolygiad hwn rhwng mis Mai a mis Gorffennaf 2023.
- 3 Aethom ati i ateb y cwestiwn **'Wrth ddatblygu ei strategaeth ddigidol a yw'r Cyngor wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy ac wedi rhoi trefniadau priodol ar waith i sicrhau gwerth am arian wrth ddefnyddio ei adnoddau? Rydym** wedi gwneud hyn drwy archwilio'r cwestiynau canlynol:
 - A yw strategaeth ddigidol y Cyngor yn cael ei llywio gan ddealltwriaeth dda o dueddiadau'r presennol a'r dyfodol?
 - A oes gan y Cyngor weledigaeth glir o'r hyn y mae am ei gyflawni drwy ddefnyddio technoleg ddigidol?
 - A yw'r Cyngor yn gweithio'n effeithiol gyda'r bobl a'r partneriaid cywir i ddylunio a chyflawni ei strategaeth ddigidol?
 - A yw'r Cyngor wedi rhoi adnoddau i gyflawni ei strategaeth ddigidol fel y gall ddarparu manteision hirdymor/ataliol?
 - A yw'r Cyngor yn monitro ac yn adolygu cynnydd?
 - Ydy'r Cyngor yn dysgu gwersi o sut mae'n gweithio?
- 4 Mae **Atodiad 1** yn nodi'r cwestiynau manwl yr oeddem yn bwriadu eu hateb ynghyd â'r meini prawf archwilio a ddefnyddiwyd gennym i gyrraedd ein canfyddiadau.

Pam yr ymgwymerwyd â'r archwiliad hwn

- 5 Cynhaliwyd yr archwiliad hwn i helpu i gyflawni dyletswyddau'r Archwilydd Cyffredinol o dan adran 17 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 (Deddf 2004) ac adran 15 o Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.
- 6 Rydym yn ceisio:
 - rhoi sicrwydd y bydd strategaethau digidol cynghorau yn helpu i gyflawni amcanion llesiant mewn ffordd sy'n sicrhau gwerth am arian wrth ddefnyddio adnoddau;
 - rhoi sicrwydd bod cynghorau'n gweithredu yn unol â'r egwyddor datblygu cynaliadwy wrth ddylunio eu strategaethau digidol;

- esbonio sut mae cynghorau'n defnyddio/cynllunio i ddefnyddio technoleg ddigidol i ddiwallu anghenion pobl a sicrhau gwell canlyniadau; ac
- ysbrydoli a grymuso cynghorau a chyrff eraill yn y sector cyhoeddus drwy nodi a rhannu enghrefftiau o arfer/dulliau nodedig lle bo hynny'n berthnasol.

Strategaeth ddigidol y Cyngor

- 7 Mae strategaeth ddigidol y Cyngor, 'Powys Digidol: Strategaeth Trawsnewid Digidol', yn rhedeg o 2019 i 2025. Mae Digital Powys yn un o wyth rhaglen strategol yn Rhaglen Trawsnewid y Cyngor, Gweledigaeth 2025, sy'n ceisio sicrhau cynaliadwyedd y Cyngor yn y dyfodol a sicrhau gwell canlyniadau i breswylwyr.
- 8 Gweledigaeth y Cyngor ar gyfer Powys Digidol yw, 'croesawu technolegau newydd i wella profiad ein cwsmeriaid'. Mae'r Strategaeth yn nodi y bydd y weledigaeth yn caniatáu i'r Cyngor 'gychwyn ar brosiectau uchelgeisiol i sicrhau bod trigolion sy'n gallu cael mynediad at fand eang neu signalau symudol yn gallu cael mynediad at wybodaeth a gwasanaethau 24 awr y dydd'.
- 9 Mae gan Powys Ddigidol bedair egwyddor arweiniol allweddol:
 - datrysiadau digidol sy'n canolbwyntio ar y cwsmer;
 - digidol yn gyntaf;
 - yn ddiogel ac yn ddiogel; a
 - gweithio gyda phartneriaid.
- 10 Mae Powys Digidol yn cynnwys pum ffrwd waith:
 - datrysiadau digidol sy'n canolbwyntio ar y cwsmer;
 - gweithlu digidol;
 - rhagoriaeth gwybodaeth;
 - seilwaith a systemau digidol; a
 - lleoedd digidol.
- 11 Cefnogir strategaeth ddigidol y Cyngor gan gyfres o achosion busnes. Mae'r rhain yn amlinellu'r symiau o arian y mae'r Cyngor yn eu buddsoddi i gyflawni ei strategaeth ddigidol, a'r symiau o arbedion y mae'r Cyngor yn bwriadu eu cynhyrchu drwy weithredu'r strategaeth.
 - mae'r achos busnes cyntaf, a ysgrifennwyd yn 2020, yn nodi Cam 1 y rhaglen trawsnewid digidol ar gyfer tair blynedd a hanner cyntaf y strategaeth ddigidol rhwng 2019 a 2022. Roedd angen buddsoddiad o £3.4 miliwn.
 - mae'r ail achos busnes, a ysgrifennwyd yn 2021, yn nodi Cam 2 y rhaglen. Roedd hyn yn gofyn am fuddsoddiad o £1.9 miliwn dros 2023-24 i 2024-25.
 - mae'r trydydd achos busnes, a ysgrifennwyd yn gynnar yn 2023, yn nodi'r buddsoddiad sydd ei angen dros y pedair blynedd nesaf o 2023-24 i 2026-27. Cyfanswm y buddsoddiad ar gyfer y cyfnod hwn yw £3.9m.

Yr hyn a ganfuom: Mae gan y Cyngor ddull strategol clir a datblygedig o ymdrin â digidol

Mae gan y Cyngor strategaeth ddigidol glir, integredig a datblygedig sy'n cael ei llywio gan ddealltwriaeth dda o'i sefyllfa bresennol a thuuddiadau posibl yn y dyfodol.

- 12 Mae gan y Cyngor weledigaeth glir ar waith ar gyfer yr hyn y mae am ei gyflawni drwy ddefnyddio technoleg ddigidol. Mae ganddo strategaeth glir, gyhoeddedig sydd ar gael mewn amrywiaeth o fformatau, sy'n cael ei chefnogi gan fapiau ffordd, siartiau Gantt a cherrig milltir. Mae Digital Powys yn un o wyth rhaglen strategol yn Rhaglen Trawsnewid y Cyngor, Gweledigaeth 2025, sy'n ceisio sicrhau cynaliadwyedd y Cyngor yn y dyfodol a sicrhau gwell canlyniadau i breswylwyr. Mae'r Rhaglen Trawsnewid yn egluro'n glir nod Powys Digidol a'r hyn y bydd yn ei gyflawni. Mae'r strategaeth wedi cael ei chyfleu'n glir ar draws y sefydliad ac mae'r uwch swyddogion a'r cynghorwyr y buom yn siarad â nhw yn deall yn dda fel rhan o'r adolygiad hwn. Mae hyn yn golygu bod dealltwriaeth eang a chyffredin o'r hyn y mae'r Cyngor yn ceisio'i gyflawni.
- 13 Mae'r Cyngor wedi meddwl am yr effeithiau ehangach y gallai ei strategaeth ddigidol eu cael. Mae'r Cyngor wedi ystyried sut mae ei strategaeth yn cyfrannu at y Saith Nod Llesiant Cenedlaethol ac yn mynegi'r syniad hwn yn ei Asesiad Effaith cysylltiedig. Mae'r Cyngor wedi adolygu sut mae ei strategaeth ddigidol yn effeithio ar y pethau eraill y mae'n ceisio eu cyflawni. Mae tystiolaeth gref i ddangos sut mae'r strategaeth ddigidol yn cyd-fynd â strategaethau a nodau allweddol eraill y Cyngor. Mae'r Cyngor wedi creu ei ddull strategol o ymdrin â digidol ar ôl ymgynghori ag ystod o strategaethau cenedlaethol a chyrrff proffesiynol. Mae'r Cyngor wedi ystyried sut mae ei strategaeth ddigidol yn effeithio ar yr hyn y mae cyrrff cyhoeddus eraill yn ceisio ei gyflawni, gan gynnwys alinio â Bwrdd Gwasanaethau Cyhoeddus Powys (BGC), Bwrdd Iechyd a sefydliadau'r trydydd sector. Gall ystyried yr effeithiau ehangach hyn helpu'r Cyngor i nodi cyfleoedd i sicrhau manteision lluosog a lleihau'r risg o ddyblygu gwaith yn fewnol ac ar draws y sector cyhoeddus.
- 14 Mae'r Cyngor yn cynllunio dros gyfnod amser priodol. Mae wedi ystyried beth mae ei strategaeth ddigidol yn ei olygu yn y tymor hir ac wedi mabwysiadu'r amserlen chwe blynedd i adlewyrchu bod technoleg ddigidol yn newid yn gyson ar gyflymder cynyddol. Mae enghreifftiau o fewn y strategaeth o feddwl yn y tymor hwy lle mae prosiectau cyfredol yn gosod y sylfaen ar gyfer datblygu yn y dyfodol, megis cyflwyno sgiliau digidol, gwella seilwaith digidol, a disodli systemau etifeddiaeth. Mae'r Cyngor wedi cynhyrchu map ffordd a siartiau Gantt gyda cherrig milltir sy'n amlinellu'n glir y gwaith o gyflawni'r prosiectau o fewn y strategaeth. Mae'r achosion busnes sy'n cefnogi'r strategaeth ddigidol yn egluro sut y bydd y strategaeth yn cael ei chyflawni fesul cam sy'n rhoi hyblygrwydd tymor byr i'r Cyngor o fewn y dull strategol tymor hwy.

- 15 Mae'r Cyngor wedi defnyddio ystod eang o wybodaeth, yn fewnol ac yn allanol, i ddatblygu dealltwriaeth drylwyr o'r sefyllfa bresennol i lywio ei strategaeth ddigidol. Hysbyswyd y ddealltwriaeth hon gan:
- amrywiaeth o bolisiâu, strategaethau cenedlaethol, a chydweithio ar gyfer a.
 - ystyried tueddiadau demograffig, pwysau ariannol, ac adolygiadau gwasanaeth.
 - adolygiad o'r materion digidol allweddol ym Mhowys, Cymru a'r DU.
 - y gyfres o achosion busnes a ddatblygwyd ar ôl ymgynghori â swyddogion, ystyried risgiau posibl, a nodi ffactorau llwyddiant hanfodol i gyflawni'r rhaglen.
 - ymarfer cwmpasu sy'n edrych ar ba wasanaethau digidol y cafodd y trigolion fynediad mwyaf atynt.
 - aprocess mapping exercise of demand issues in service areas to identify priorities for the Digital Team.
 - ymgynghori â gweithwyr y Cyngor, busnesau lleol a phreswylwyr.
 - gweithdy Gwasanaethau Cymdeithasol i ddeall materion a wynebir a nodi datrysiadau digidol posibl.
- 16 Mae'r Cyngor yn nodi'r ffactorau hirdymor a allai effeithio ar ei strategaeth ddigidol. Mae wedi defnyddio'r Asesiad Lles i nodi anghenion y boblogaeth yn y dyfodol. Mae wedi cydweithio â'r BGC i gynhyrchu Banc Gwybodaeth Lles sy'n rhoi mewnwelediad a gwybodaeth awtomataidd o setiau data'r Cyngor, yn ogystal â'r Swyddfa Ystadegau Gwladol a StatsCymru. Mae'r achosion busnes strategaeth ddigidol yn nodi tueddiadau posibl yn y dyfodol ac yn rhoi sylwadau ar risgiau a chyfleoedd posibl yn y dyfodol. Mae Powys Digidol 2019-25 yn cynnwys nifer o 'ddyheadau yn y dyfodol' i ddangos sut beth fyddai bywyd pan fydd y Cyngor wedi gweithredu'r strategaeth. Mae Tîm Gwasanaethau Digidol y Cyngor yn gweithio'n agos gyda gwasanaethau i ddeall eu cyfeiriad, eu hanghenion a'u heriau yn y dyfodol. Maent yn cynnal diwrnodau i fwrdd yn rheolaidd i sganio gorwelion ac yn ymchwilio i sut y gallai'r Cyngor ddefnyddio technoleg ddigidol a data i wella profiad y cwsmer.
- 17 Mae deall ei sefyllfa bresennol ac edrych ar dueddiadau posibl yn y dyfodol, yn gwneud y Cyngor mewn sefyllfa dda i ddatblygu dull strategol o ymdrin â digidol sy'n diwallu anghenion rhanddeiliaid ac sy'n sicrhau gwerth am arian.

Mae'r Cyngor wedi ymgysylltu â rhanddeiliaid i lywio ei strategaeth a chydweithio â phartneriaid i'w chyflawni, ond nid yw'n monitro effeithiolrwydd ei bartneriaethau fel mater o drefn.

- 18 Mae gan y Cyngor ddealltwriaeth dda o bwy y mae ei strategaeth ddigidol yn effeithio arno. Cwblhaodd y Cyngor ddadansoddiad rhanddeiliaid ar gyfer Rhaglen Powys Ddigidol i ddeall pwy gafodd ei effeithio gan y strategaeth ddigidol ac i nodi'r gwahanol rolau ar gyfer y rhanddeiliaid dan sylw.

- 19 Ceisiodd y Cyngor farn ystod o bobl wrth ddatblygu ei strategaeth ddigidol a darparodd gyfleoedd gwirioneddol i bobl ddylanwadu ar ddylunio a darparu. Cyflawnodd weithgarwch ymgysylltu manwl i lywio ei strategaeth ddigidol, a oedd yn cynnwys partneriaid (y BGC, y Bwrdd Partneriaeth Rhanbarthol (BGC), a'r Bwrdd Iechyd), gweithwyr a'r cyhoedd. Cyflwynodd y Cyngor hefyd ei strategaeth ddigidol ddrafft i Gymdeithas Mudiadau Gwirfoddol Powys (PAVO) i gael adborth gan ystod o sefydliadau partner. Roedd hefyd yn cynnwys adborth ehangach o ystod o ffynonellau eraill i ategu canfyddiadau'r ymgynghoriad, megis arolwg SOCITM ar Wasanaeth TGCh y Cyngor, arolwg economaidd rhanbarthol, ac adborth tenantiaid tai. Cynhaliodd y Cyngor sesiynau ymgysylltu â grwpiau penodol o bobl gan gynnwys y gymuned fyddar a thrwm eu clyw, pobl â phroblemau symudedd, a gofalwyr ifanc. Hefyd, cwblhaodd y Cyngor ymchwil wedi'i dargedu gan edrych ar yr heriau i bobl hŷn ym Mhowys ddefnyddio atebion digidol i gysylltu ag atebion iechyd a gofal a chymorth lleol. Cynhaliodd ddigwyddiadau ymgynghori mewn archfarchnadoedd lleol, neuaddau pentref a llyfrgelloedd i gyrraedd cymaint o bobl â phosibl. Ystyriodd y Grŵp Strategaeth Ddigidol yr adborth hwn i ddatblygu Powys Digidol 2019-25. Drwy gynnwys amrywiaeth lawn dinasyddion wrth ddylunio'r strategaeth, mae'r Cyngor wedi lleihau'r risg o ddylunio dulliau nad ydynt yn diwallu anghenion dinasyddion.
- 20 Mae'r Cyngor yn gweithio mewn partneriaeth i gyflawni ei uchelgeisiau strategol digidol. Mae'r strategaeth ddigidol yn nodi bod 'partneriaid digidol' yn feganwaith allweddol ar gyfer cyflawni pob un o'r ffyrddiau gwaith, ac mae pob ffrwd waith yn cynnwys elfennau o weithio gyda phartneriaid. Mae'r Cyngor wedi cynhyrchu dogfen Cydweithredu Digidol sy'n rhestru cyfres o egwyddorion cydweithredu gyda'r nod o hwyluso cydweithio ag awdurdodau lleol eraill ar feysydd diddordeb cyffredin. Mae'r ddogfen Cydweithredu Digidol hefyd yn rhoi'r wybodaeth ddiweddaraf am gynnydd yr amrywiol weithgareddau digidol y mae'r Cyngor yn cydweithio arnynt. Mae'r Cyngor yn rhannu arbenigedd ac adnoddau ar amrywiaeth o brosiectau, sef gweithgor ar y cyd o'r fath gyda'r BGC i wella cysylltedd digidol; partneriaeth gyda Chyngor Caerffili i brynu offer TG; a chreu Hwb Digidol ar-lein i rannu gwybodaeth yn rhydd. Mae Prosiect Gogledd Powys (un arall o wyth Prosiect Trawsnewid y Cyngor) yn brosiect ar y cyd rhwng y Cyngor a'r Bwrdd Iechyd. Mae elfen ddigidol i'r prosiect hwn ac mae'r ddau sefydliad yn gweithio ar gynllun gweithredu ar y cyd.
- 21 Mae'r Cyngor yn cydweithio â phartneriaid i rannu gwybodaeth. Er enghraifft, Cyngor Sir Powys yw'r prif sefydliad ar gyfer Cam 4 y Cynllun Cyflawni BGC. Mae'r Cyngor hefyd wedi rhannu gwybodaeth ac wedi rhoi arddangosiadau gyda Gwasanaethau Cyhoeddus Digidol Cymru i ddarparu enghreifftiau o arfer da.
- 22 Mae'r Tîm Digidol yn cydweithio'n effeithiol â phartneriaid mewnol. Er enghraifft, mewn ymateb i'r galw cynyddol sy'n wynebu'r Gwasanaethau Cymdeithasol, rhedodd y Tîm Digidol ddiwrnod i ffwrdd. Gweithiodd y Tîm gyda gweithwyr cymdeithasol i ddeall y materion yr oeddent yn eu profi ac yna datblygu 40 o brosiectau alffa ar gyfer blaenoriaethu. Ers hynny, mae'r gwaith hwn wedi dod yn ffrwd waith ym Mhowys Digidol 2019-25.

- 23 Gall gweithio mewn partneriaeth a rhannu arbenigedd, adnoddau a gwybodaeth, arwain at ganlyniadau gwell, tra'n gwella gwerth am arian. Fodd bynnag, ar wahân i'r ddogfen Cydweithredu Digidol, ni ddaethon ni o hyd i unrhyw dystiolaeth o sut mae'r Cyngor yn monitro effeithiolrwydd ei bartneriaethau presennol yn ffurfiol. Mae monitro effeithiolrwydd trefniadau partneriaeth yn rhan bwysig o drefniadau'r Cyngor i sicrhau ei hun eu bod yn cyflawni gwerth am arian.

Mae'r Cyngor wedi rhoi adnoddau i gyflawni ei strategaeth ddigidol i sicrhau manteision hirdymor

- 24 Gwelsom dystiolaeth gref bod y Cyngor yn buddsoddi yn ei ddull digidol strategol, gan gydbwysu buddsoddiadau tymor byr a thymor hir, a dyrannu adnoddau i sicrhau gwell canlyniadau yn y tymor hir. Mae'r Cyngor yn ystyried bod digidol yn alluogwr newid allweddol ar gyfer sbarduno gwelliant trawsnewidiol i'r holl wasanaethau ac mae wedi dyrannu arian sylweddol trwy ddull graddol o gefnogi trawsnewid digidol. Dyrannodd y ddau achos busnes cyntaf i gefnogi strategaeth ddigidol y Cyngor dros £5.2m ar gyfer 2019 i 2025 ac mae'r trydydd wedi sicrhau £3.9 miliwn ar gyfer y pedair blynedd nesaf. Mae'r Cyngor hefyd wedi nodi'r risgiau sy'n gysylltiedig ag adnoddau ei strategaeth ddigidol. Mae'r achosion busnes yn nodi'n glir y risgiau, yn ogystal â chymau lliniaru posibl. Mae'r Cyngor yn bwriadu ariannu'r gofynion buddsoddi a nodir yn yr achosion busnes drwy ddefnyddio Cronfa Drawsnewid Llywodraeth Cymru a Chronfa Drawsnewid y Cyngor ei hun (sydd ar hyn o bryd yn £1.2 miliwn bob blwyddyn). Drwy ddyrannu cyllid o'r fath ac asesu risgiau adnoddau, mae'r Cyngor yn cynyddu'r tebygolrwydd y bydd ei strategaeth ddigidol yn cael ei chyflawni.
- 25 Mae'r Cyngor yn asesu costau a manteision defnyddio technoleg ddigidol drwy ei ddull o ddatblygu achosion busnes. Mae'r achosion busnes yn nodi'n glir yr achos ariannol dros gyflawni'r agweddau perthnasol ar y strategaeth ddigidol. Maent yn rhestru'r canfyddiad sy'n ofynnol ar gyfer pob ffrwd waith ac yn darparu asesiad manwl o gostau a buddion. Maent yn manylu ar lefel yr adnodd sydd ei angen, y buddion a fwriadwyd, a'r arbedion a'r arbedion a'r arbedion a'r effeithlonrwydd y bydd y strategaeth yn eu darparu. Mae hyn yn dangos bod y Cyngor yn ystyried gwerth am arian.
- 26 Mae'r Cyngor wedi nodi'r arbedion y mae'n gobeithio eu gwneud drwy gyflawni ei strategaeth ddigidol. Mae'r achosion busnes yn nodi bod y Rhaglen Trawsnewid Digidol wedi gwneud dros £1 miliwn o arbedion arbed arian parod, na ellir eu hariannu, ac osgoi costau ers 2019. Mae adroddiadau diweddarau i'r Tîm Rheoli Gweithredol hefyd yn dangos lefel yr arbedion y mae'r Rhaglen Trawsnewid Digidol wedi'u gwneud. Mae nodi arbedion yn agwedd bwysig ar drefniadau'r Cyngor i sicrhau ei hun bod y strategaeth ddigidol yn sicrhau gwerth am arian.
- 27 Mae'r Tîm Gwasanaethau Digidol yn alinio ei bobl i gyflawni'r strategaeth ddigidol. Er enghraifft, mae'r Tîm wedi awtomeiddio pen blaen y ddesg Gymorth TG gan ddefnyddio porth hunanwasanaeth a adeiladwyd gan swyddogion y Cyngor. Mae hyn yn golygu bod angen llai o rolau desg gymorth traddodiadol ar y Tîm sydd wedi

creu'r gallu i recriwtio mwy o ddatblygwyr. Drwy alinio rolau fel hyn, mae'r Cyngor yn lleihau'r risg o beidio â gallu rhoi adnoddau i'w strategaeth ddigidol.

- 28 Er gwaethaf y darlun cadarnhaol hwn ar adnoddau, bydd yn bwysig bod y Cyngor yn adolygu ei uchelgais yn barhaus yn erbyn yr adnoddau sydd ar gael i sicrhau y gall gyflawni ei strategaeth ddigidol.

Mae gan y Cyngor drefniadau cryf ar gyfer mesur cynnydd ac effaith ei strategaeth ddigidol

- 29 Mae gan y Cyngor drefniadau llywodraethu clir ar waith ar gyfer monitro cynnydd y prosiectau o fewn ei strategaeth ddigidol. Mae Bwrdd Rhaglen Digidol Powys yn goruchwyllo'r gwaith o gyflawni'r strategaeth ddigidol. Mae'r bwrdd hwn yn adrodd i Fwrdd Trawsnewid y Cyngor ar lefel strategol. Ar lefel weithredol, mae Grŵp Cyflenwi Digidol Powys yn gyfrifol am gyflwyno'r pum ffrwd waith ac adroddiad i Fwrdd y Rhaglen. Mae Grŵp Cyflenwi Digidol Powys yn cynhyrchu adroddiadau uchafbwyntiau chwarterol sy'n dangos cynnydd y prosiectau a gynhwysir ym mhob un o'r ffrydiau gwaith digidol yn y strategaeth gyffredinol.
- 30 Mae'r Tîm Rheoli Gweithredol yn derbyn adroddiadau rheolaidd ar gynnydd Powys Digidol 2019-25. Mae'r adroddiadau hyn yn rhoi manylion am gyflawniadau'r rhaglen, buddion a wirir, arbedion a gyflawnwyd (y gellir eu hariannu, nad ydynt yn arian parod, ac osgoi costau), ac unrhyw faterion neu heriau a brofir.
- 31 Mae'r Cyngor yn cynhyrchu adroddiad hunanwerthuso diwedd blwyddyn ar yr holl brosiectau sydd wedi'u cynnwys yn y Rhaglen Drawsnewid. Mae'r adran ar Digital Powys yn esbonio beth mae'r prosiect yn ceisio ei gyflawni ac yn rhoi'r wybodaeth ddiweddaraf am gynnydd drwy restru'r cyflawniadau o dan bob ffrwd waith. Mae hefyd yn cynnwys adran fer ar y gwersi a ddysgwyd.
- 32 Trwy sefydlu trefniadau llywodraethu mor glir, mae'r Cyngor yn gallu monitro ac adolygu cynnydd ei strategaeth ddigidol yn effeithiol. Dylai'r trefniadau hyn helpu'r Cyngor i gael sicrwydd a yw ei ddull digidol strategol yn sicrhau gwerth am arian.

Mae'r Cyngor yn adolygu effeithiolrwydd ei strategaeth ddigidol ac yn rhannu gwersi a ddysgwyd

- 33 Mae gan y Cyngor broses ar waith ar gyfer adolygu ei strategaeth ddigidol. Mae'r achosion busnes ar gyfer y strategaeth ddigidol yn cynnwys adolygiad o'r hyn y mae'r strategaeth wedi'i gyflawni hyd yma a nodi'r gwersi a ddysgwyd. Mae'r adolygiadau hyn wedi gweld y strategaeth ddigidol wreiddiol yn cael ei haddasu, gyda rhai ffrydiau gwaith yn dod i ben ac un newydd sbon yn dechrau.
- 34 Mae gan y Cyngor fesurau clir i fonitro effeithiolrwydd ei strategaeth - mae'r strategaeth ddigidol ac achosion busnes cysylltiedig yn cynnwys mesurau llwyddiant a rhestr o ffactorau llwyddiant critigol ar gyfer pob ffrwd waith.
- 35 Mae'r Cyngor wedi myfyrio ar effaith pandemig Covid-19 ar gyflawni ei strategaeth ddigidol. Mae'r gwersi hyn wedi'u cofnodi'n ffurfiol yn achosion busnes y Cyngor yn

ogystal â gyda'r BGC drwy weithdai cynllunio adfer. Mae'r Cyngor wedi cymhwyso'r dysgu hwn i gyfeiriad ei strategaeth ddigidol yn y dyfodol, er enghraifft drwy nodi'r angen i fod yn wylidwrus o allgáu digidol.

- 36 Mae'r Cyngor yn cofnodi gwersi a ddysgwyd drwy ystod o gofnodion swyddogol, megis achosion busnes ac adroddiadau cau prosiectau. Mae Dull Trawsnewid y Cyngor yn nodi'n glir bod yn rhaid cofnodi gwersi a ddysgwyd mewn cofnodion ffurfiol ar bob prosiect i helpu i werthuso rhaglenni. Mae'r cofnodion hyn yn galluogi'r Cyngor i nodi meysydd o arfer da a meysydd cyfle i weithio arnynt.
- 37 Mae'r Cyngor wedi rhannu gwersi allweddol a ddysgwyd gydag ystod o bartneriaid gan ddefnyddio amrywiaeth o ddulliau. Er enghraifft, cyflwynodd y Cyngor ddigwyddiad 'dangos a dweud' yn CLILC ar ei ffrwd waith Rhagoriaeth Gwybodaeth. Mae'r Cyngor yn cadw cofnod o Rhannu Dysgu sy'n rhestru'r hyn a rannodd, gyda phwy, a sut. Mae dull cadarnhaol y Cyngor o rannu gwersi a ddysgwyd yn rhoi cyfleoedd i'r Cyngor rannu arfer da a dysgu gan eraill.

Atodiad 1

Cwestiynau archwilio a meini prawf archwilio

Isod mae'r cwestiynau y gwnaethom geisio eu hateb wrth gynnal yr archwiliad hwn, ynghyd â'r meini prawf archwilio a ddefnyddiwyd gennym i gyrraedd ein canfyddiadau.

Prif gwestiwn archwilio: **Wrth ddatblygu ei strategaeth ddigidol a yw'r Cyngor wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy ac wedi rhoi trefniadau priodol ar waith i sicrhau gwerth am arian wrth ddefnyddio ei adnoddau?**

Arddangosyn 2: cwestiynau archwilio a meini prawf archwilio

Cwestiwn Lefel 2	Cwestiynau Lefel 3	Meini prawf
1. A yw strategaeth ddigidol y Cyngor yn cael ei llywio gan ddealltwriaeth dda o dueddiadau'r presennol a'r dyfodol?	1.1 A oes dealltwriaeth drylwyr o'r 'fel y mae' (h.y. galw/materion cyfredol i'w datrys) a'r rhesymau pam/achosion sylfaenol?	<ul style="list-style-type: none">• Mae'r Cyngor wedi defnyddio ystod eang o wybodaeth o ffynonellau mewnol ac allanol i ddatblygu dealltwriaeth drylwyr o'r 'fel y mae' a sut mae'n debygol o newid. Mae hyn yn cynnwys gwybodaeth (gan gynnwys data) sy'n ymwneud â:<ul style="list-style-type: none">– Cynaliadwyedd gwasanaeth/gwytnwch a heriau adnoddau.– Anghenion y cyhoedd a'r gymuned.– achosion sylfaenol y galw/materion cyfredol i'w datrys.– Dadansoddiad o dueddiadau'r dyfodol a sut y gallent effeithio, e.e. cymdeithasol, economaidd/gwleidyddol, amgylcheddol, diwylliannol neu dechnolegol. Gallent gynnwys tueddiadau hysbys e.e. poblogaeth sy'n heneiddio, lleihau adnoddau naturiol ac yn enwedig datblygiadau technolegol. Efallai y byddan nhw hefyd yn cynnwys y rhai sydd â lefel uwch o ansicrwydd e.e. swyddi a sgiliau sydd eu hangen yn y dyfodol.• Mae'r dadansoddiad o'r 'fel y mae' a sut mae'n debygol o newid yn cael ei lywio'n dda gan weithgarwch cyfranogi, fel y bo'n briodol, sy'n adlewyrchu
	1.2 A oes dealltwriaeth drylwyr o'r ffactorau hirdymor a fydd yn effeithio a'r heriau a'r cyfleoedd a allai ddeillio (e.e. risgiau a chyfleoedd)?	

Cwestiwn Lefel 2	Cwestiynau Lefel 3	Meini prawf
		<p>arfer da cydnabyddedig (e.e. Egwyddorion Cenedlaethol ar gyfer Ymgysylltu â'r Cyhoedd yng Nghymru, cyngor ac arweiniad Comisiynydd Cenedlaethau'r Dyfodol Cymru).</p> <ul style="list-style-type: none"> • Mae'r Cyngor yn defnyddio ei sylfaen dystiolaeth yn effeithiol i: <ul style="list-style-type: none"> – nodi camau yn ei ddull strategol o ymdrin â digidol sy'n debygol o fod fwyaf effeithiol a pham, gan gynnwys sut y gallent fynd i'r afael ag achosion sylfaenol problemau; – llywio penderfyniadau ynghylch ei ddefnydd o dechnoleg ddigidol sy'n ceisio cydbwysu'r angen i gyflawni amcanion tymor byr a thymor hwy.
<p>2. A oes gan y Cyngor weledigaeth glir o'r hyn y mae am ei gyflawni drwy ddefnyddio technoleg ddigidol?</p>	<p>2.1 A yw'r Cyngor yn cynllunio dros amserlen briodol?</p>	<ul style="list-style-type: none"> • Mae'r Cyngor wedi ystyried beth mae tymor hir yn ei olygu wrth gynllunio ei ddull o ymdrin â digidol – h.y., pa mor bell ymlaen y gall / y dylai gynllunio a pham (o leiaf ddeng mlynedd gan ystyried tueddiadau tymor hwy fel y bo'n briodol). • Mae'r Cyngor wedi ystyried sut y gall camau gweithredu sicrhau'r effaith orau dros yr amserlen honno o ran canlyniadau a'r defnydd mwyaf effeithiol o adnoddau. Gallai hyn gynnwys ystyried pwyntiau ymyrraeth priodol sy'n gysylltiedig â diffiniad y Comisiynydd o atal. (Gellir dod o hyd i fwy o wybodaeth yn: Gan ystyried Deddf Llesiant Cenedlaethau'r Dyfodol yn y broses gyllidebol – The Future Generations Commissioner for Wales). • Mae'r Cyngor wedi nodi mesurau ar gyfer ei strategaeth ddigidol sy'n adlewyrchu effeithiau tymor byr a hirdymor a gwerth am arian, gyda cherrig milltir sy'n adlewyrchu cynnydd fel y bo'n briodol. • Mae'r Cyngor wedi nodi sut y bydd ei strategaeth ddigidol yn cael adnoddau dros y tymor hwy cyn belled ag sy'n ymarferol (gweler meini prawf sy'n ymwneud ag integreiddio hefyd).

Cwestiwn Lefel 2	Cwestiynau Lefel 3	Meini prawf
	<p>2.2 A yw'r Cyngor wedi meddwl am yr effeithiau ehangach y gallai ei strategaeth ddigidol eu cael, gan gynnwys:</p> <ul style="list-style-type: none"> • Sut y gallai gyfrannu at bob un o'r saith nod llesiant cenedlaethol? • sut y bydd cyflawni yn effeithio ar y pethau eraill y mae'n ceisio eu cyflawni (h.y., ei amcanion llesiant a'i flaenoriaethau ehangach)? • sut y bydd cyflawni yn effeithio ar eraill yr hyn y mae cyrff cyhoeddus eraill yn ceisio ei gyflawni (h.y., eu hamcanion llesiant)? 	<ul style="list-style-type: none"> • Mae'r Cyngor wedi ystyried sut y gall ei strategaeth ddigidol wneud cyfraniad ar draws y nodau llesiant. • Mae staff sy'n datblygu'r strategaeth ddigidol yn deall beth mae cydweithwyr a phartneriaid yn ei wneud a sut mae eu gwaith yn ymwneud â nhw, ac wedi ceisio integreiddio eu gwaith gyda gwaith eu cydweithwyr o bob rhan o'r Cyngor a chyda sefydliadau partner. • Mae integreiddio yn amlwg wrth alinio'r strategaeth ddigidol â strategaethau corfforaethol allweddol eraill a chynlluniau gwasanaeth. Er enghraifft, cynllun ariannol tymor canolig, cynllun gweithlu, strategaethau rheoli asedau, datganiad llesiant a chynlluniau lleihau carbon. • Mae'r strategaeth ddigidol yn cyd-fynd â dibenion strategol eraill fel: <ul style="list-style-type: none"> – profiad y cwsmer; – rheoli galw/gostyngiadau mewn methiant ac atal galw; a – dylunio a gweithredu modelau cyflenwi gwasanaeth newydd. • Mae strategaeth ddigidol y Cyngor yn cyd-fynd â chynlluniau/strategaethau partneriaid lleol a chenedlaethol gan gynnwys strategaeth ddigidol a chynlluniau llesiant Strategaeth Ddigidol i Gymru Llywodraeth Cymru .
	<p>2.3 A oes dealltwriaeth eang a chyffredin o'r hyn y mae'r Cyngor yn ceisio'i gyflawni?</p>	<ul style="list-style-type: none"> • Mae gan gynghorwyr ac uwch swyddogion sy'n gyfrifol am weithredu'r strategaeth ddigidol ddealltwriaeth gyffredin a chlrir o'r hyn y mae'r Cyngor yn ceisio ei gyflawni a'r effaith a fwriedir ar ddarparu gwasanaethau. • Mae strategaeth ddigidol y Cyngor yn cael ei chyfleu'n glir i staff a phartneriaid a allai helpu i'w chyflawni.

Cwestiwn Lefel 2	Cwestiynau Lefel 3	Meini prawf
<p>3. A yw'r Cyngor yn gweithio'n effeithiol gyda'r bobl a'r partneriaid cywir i ddylunio a chyflawni ei strategaeth ddigidol</p>	<p>3.1 A yw'r Cyngor wedi nodi pwy sydd angen ei gynnwys?</p>	<ul style="list-style-type: none"> • Mae gan y Cyngor ddealltwriaeth dda o bwy fydd yn cael ei effeithio'n uniongyrchol ac yn anuniongyrchol gan ei strategaeth ddigidol a phwy y mae angen iddo ei gynnwys. • Mae'r Cyngor i bob pwrpas wedi cynnwys yr amrywiaeth lawn o safbwyntiau wrth ddatblygu ei strategaeth ddigidol, gan gynnwys o ffynonellau anhraddodiadol ac o'r rhai y gallai fod wedi methu â chyrraedd o'r blaen.
	<p>3.2 A yw'r Cyngor i bob pwrpas yn cynnwys yr amrywiaeth lawn o bobl y mae ei strategaeth ddigidol yn effeithio arnynt?</p>	<ul style="list-style-type: none"> • Mae'r Cyngor wedi darparu cyfleoedd gwirioneddol i bobl ddylanwadu ar ddylunio a chyflawni ei strategaeth ddigidol o gam cynnar, gan gynnwys cynrychiolwyr grwpiau sy'n rhannu nodweddion gwarchoddedig. • Mae'r Cyngor wedi defnyddio canlyniadau cyfranogiad i lunio dyluniad a chyflwyniad ei strategaeth ddigidol.
	<p>3.3 A yw'r Cyngor yn cydweithio'n effeithiol â'r partneriaid cywir?</p>	<ul style="list-style-type: none"> • Mae'r Cyngor yn cydweithio i sicrhau ei fod yn cyflawni gwell canlyniadau a gwerth am arian drwy ei strategaeth ddigidol ac wedi rhoi trefniadau priodol ar waith i gefnogi hyn, er enghraifft: <ul style="list-style-type: none"> – rhannu neu rannu arbenigedd ac adnoddau; – rhannu gwybodaeth; – sicrhau monitro, gwerthuso ac atebolrwydd effeithiol gan gynnwys ystyried gwerth am arian.

Cwestiwn Lefel 2	Cwestiynau Lefel 3	Meini prawf
<p>4. A yw'r Cyngor wedi rhoi adnoddau i gyflawni ei strategaeth ddigidol fel y gall ddarparu manteision hirdymor/ataliol?</p>	<p>4.1 A yw'r Cyngor yn deall goblygiadau adnoddau tymor hir?</p>	<ul style="list-style-type: none"> • Mae'r Cyngor wedi asesu costau a manteision defnyddio technoleg ddigidol i fuddsoddi mewn dulliau ataliol tymor hir a'r gost (yn ariannol ac o ran canlyniadau) peidio â gwneud hynny. • Mae'r Cyngor wedi meddwl am yr adnoddau y bydd eu hangen arno i gyflawni ei strategaeth ddigidol dros y tymor canolig a'r tymor hwy (costau oes cyfan) a sut y gallai reoli risgiau/cwrdd â'r costau hynny, gan gynnwys, er enghraifft, cynlluniau 'buddsoddi i arbed' a gostyngiadau rheoledig mewn dyled dechnegol. • Mae'r Cyngor wedi cyfrifo a nodi unrhyw arbedion y mae'n bwriadu eu gwneud drwy weithredu ei strategaeth ddigidol.
	<p>4.2 A yw'r Cyngor yn dyrannu adnoddau i sicrhau gwell canlyniadau dros y tymor hir?</p>	<ul style="list-style-type: none"> • Mae camau gweithredu (gan gynnwys camau ataliol) sy'n debygol o gyfrannu at well canlyniadau a/neu ddefnydd o adnoddau dros y tymor hwy yn cael eu hyrwyddo a'u cefnogi, hyd yn oed: <ul style="list-style-type: none"> – lle gallai hyn gyfyngu ar y gallu i ddiwallu rhai anghenion tymor byr; – lle mae'r buddion yn debygol o gael eu cronni gan, neu eu priodoli i sefydliad arall.

Cwestiwn Lefel 2	Cwestiynau Lefel 3	Meini prawf
5. A yw'r Cyngor yn monitro ac yn adolygu cynnydd?	5.1 A yw'r Cyngor yn monitro ac yn adolygu cynnydd tuag at amcanion tymor byr, canolig a thymor hwy?	<ul style="list-style-type: none"> • Mae'r Cyngor yn monitro costau a manteision cyflawni ei strategaeth ddigidol o safbwynt gwerth am arian. • Mae'r Cyngor yn mesur y cyfraniad ehangach y mae'r strategaeth ddigidol yn ei wneud ar draws ei amcanion ei hun/partneriaeth. • Caiff cynnydd ei fesur yn erbyn amcanion tymor byr, canolig a thymor hir.
6. Ydy'r Cyngor yn dysgu gwersi o sut mae'n gweithio?	6.1 A yw'r Cyngor yn adolygu effeithiolrwydd ei strategaeth ddigidol?	<ul style="list-style-type: none"> • Mae'r Cyngor yn adolygu effeithiolrwydd ei strategaeth ddigidol yn rheolaidd, gan gynnwys: <ul style="list-style-type: none"> – effeithiolrwydd ei weithgarwch cydweithredol; – effeithiolrwydd ei weithgarwch cyfranogi, gan gynnwys effaith y strategaeth ar ddefnyddwyr gwasanaethau gan gynnwys y rhai sydd wedi'u hallgáu'n ddigidol; – effaith y strategaeth ar y rhai sy'n rhannu nodweddion gwarchoddedig; – economi, effeithlonrwydd ac effeithiolrwydd y strategaeth ddigidol yn gyffredinol wrth helpu'r Cyngor i gyflawni ei amcanion strategol. • Mae'r Cyngor wedi adolygu gwersi a ddysgwyd o'i ymateb i'r pandemig ac mae'n cymhwyso'r dysgu hwn i'w strategaeth ddigidol.
	6.2 A yw'r Cyngor yn rhannu gwersi a ddysgwyd o'i ymagwedd at ei strategaeth ddigidol?	<ul style="list-style-type: none"> • Mae'r Cyngor yn rhannu ac yn cymhwyso unrhyw wersi a ddysgwyd o ddatblygu a chyflwyno ei strategaeth ddigidol yn eang ar draws y sefydliad, a gyda phartneriaid lle bo hynny'n berthnasol.



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

Organisational response

Council: Powys County Council

Report title: Digital Strategy Review

Completion date: October 2023

Document reference: TBC

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	To strengthen its arrangements to secure effectiveness, efficiency and economy through partnership working in delivering its digital strategy, the Council should develop arrangements to assess the effectiveness of its partnerships.	<p>As part of the refresh of the Councils Digital Strategy and the new ways of sustainable working, we will ensure that our partnerships are consistently reviewed, and their effectiveness assessed.</p> <p>We will do this by building in appropriate governance and ensure that we have a robust partner lifecycle management framework in place, covering the stages of grow, cultivate, innovate, monitor, and optimize within that partnership.</p>	Start date November 2023- to August 2024	Ellen Sullivan (Interim Head of Economy and Digital Services)

7

Powys County Council Governance and Audit Committee

Committee:	Governance and Audit Committee
Date:	12 th January 2024
Subject:	Internal Audit Adverse Reports (Ysgol Calon Cymru)

1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?

Name:	Role:
Ian Halstead	Assistant Director (Powys) -SWAP

2. Why is the Committee being asked to consider the subject?

It is the responsibility of the Head of Internal Audit to make the Committee aware of any potential areas of significant control weakness or concern.

The Committee is asked to consider an internal audit report on Ysgol Calon Cymru with a "Limited Assurance" opinion. The main risks identified in the report are on Financial Management with the primary concern being an inability to set and deliver a balanced budget.

The report is attached for information.

1. Ysgol Calon Cymru School Internal Audit Report (Nov 23)

Members can find further information on the regulatory control frameworks using the following links:

1. School Governors; Guide to the Law @ Gov.Wales
[School Governors' guide to the law | GOV.WALES](#)
2. Powys Scheme for financing of school @ Powys Public Website
https://en.powys.gov.uk/media/11740/Powys-Scheme-for-Financing-Schools/pdf/laPowys_Scheme_for_Financing_Schools_2023-24.pdf?m=1693903415507

3. Role of the Committee:

The Governance and Audit Committee's role is to seek assurance that effective mitigation has been put in place to remediate any risks.

4. Key Questions:

The Governance and Audit Committee are asked to review the reports and the arrangements in place to ensure that:

- Management actions are in the progress or have implemented.
- Assurance is received that the areas of risk are no longer present or will be mitigated.
- Appropriate governance arrangements are in place to manage and set budgets.
- Schools are adequately supported by the Council.

Key Feeders (tick all that apply)

Strategic Risk	x	Cabinet Work Plan	
Director / Head of Service Key Issue		External / Internal Inspection	x
Existing Commitment / Annual Report		Performance / Finance Issue	
Suggestion from Public		Referral from Council / Committee	
Corporate Improvement Plan	x	Impacting Public / other services	
Service Integrated Business Plan			
Suggestion from Members			
Partnerships			

Key Impact (tick all that apply)

Policy Review		Performance	
Informing Policy Development		Evidence Gathering	
Risk	x	Corporate Improvement Plan	
Service Integrated Business Plan		Partnerships	
Pre-Decision Scrutiny		Finance / Budget	x











Ysgol Calon Cymru

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School Self-Assessment Audit

Issue Date: 22nd November 2023

 Governors	<p>Governors play an active role in the management of the school and its budgets, there were areas of weakness identified though:</p> <ul style="list-style-type: none"> • Not all Governors have completed a declaration of Business Interests. • The Governing Body receive detailed budget monitoring reports on a six-monthly basis, the expectations are they should be reviewed more on a more frequent basis. • Not all Governors have completed their mandatory training. • The Governing Body have not considered the risk of fraud within the school. The statutory policy check list is not submitted to School Support Services
 ICT	<p>Good controls ensure ICT security is monitored and controlled; however,</p> <ul style="list-style-type: none"> • No reconciliation is carried out for software licences. • Security patches are updated half termly, these should be completed as soon as they are released.
 Health & Safety	<p>Health and Safety procedures are in place and regularly reviewed; however,</p> <ul style="list-style-type: none"> • No risk assessment for Outdoor Equipment and the Building Conditions has taken place. • There is a lack of control over the general security of the building, which is currently being addressed by Powys County Council.
 Procurement	<p>The school have good controls and adequate separation of duties; however,</p> <ul style="list-style-type: none"> • the school must ensure all receipts are attached to the system to avoid being recharged for unrecoverable VAT, as they were recharged a small amount for non-compliance. • Purchase orders are not always raised prior to receiving the goods/services.
 Finance	<p>The main area for concern at the school is the management of the budget,</p> <ul style="list-style-type: none"> • At the time of the audit, the deficit balance was continually increasing and projected to be £2.6 million by 2026/27. It is anticipated that since the receipt of the recovery plan October 2023, this figure will change. • For 2022/23 a recovery plan was submitted by the GB and those savings have been met. This was a realistic financial strategy for the year, although clearly did not address the overall deficit to the extend required. • At the time of the audit No Business Case or Recovery Plan had been submitted for the deficit balance, since then, a document was submitted on the 27th of October 2023. This has been ratified by the Leadership and Resources sub-committee but not the full GB as they are not meeting until December. Finance are currently reviewing the plan with officers and then a response will be provided to the school. • Monthly budget reports were not always submitted to Finance. This has changed since a member of the finance team has been supporting the school in the absence of the business manager who is on maternity.
 Unofficial Funds	<p>Appropriate procedures are followed in relation to the school voluntary funds.</p>
 Workforce	<p>There are no current significant vacancies and no issues at the school.</p>
 Income	<p>Appropriate procedures and controls are in place for monies due direct to the school budget. The school is used for letting with an appropriate letting policy and booking form in place.</p>

Key Findings and Agreed Actions

Agreed Action	Responsible Officer	Target date	Priority	Current Position
A complete register of Business Interest for the Governing Body will be maintained	Governing Body	31/03/24	3	This is being followed up with the Principal Officer – Governors Development & Support.
The statutory policy checklist will be submitted to School Support Services.	Governing Body	31/03/24	3	This will be submitted. The schools' records include what is in place and when each policy is due to be revised.
Budget monitoring reports will be issued to the Governing Body monthly.	Headteacher	31/03/24	3	The school have agreed to share with the Governing Body and Central Finance.
All Governors will attend their mandatory training within the appropriate timescale.	Governing Body	31/03/24	3	A reminder has been sent out to Governors of Mandatory Training requirements.
The school and Governors should consider their position on the risk of fraud within the school.	Governing Body	31/03/24	3	The school has since been issued with a School Fraud Health Check document for guidance and will look to implement something soon.
Software licences will be reconciled annually	Headteacher	31/03/24	3	The ICT Coordinator will be responsible to complete.
Security patches will be updated as soon as they become available.	Headteacher	31/03/24	2	The ICT Coordinator will introduce a rolling programme.
Risk assessments for outdoor equipment and building conditions will be completed.	Headteacher	31/03/24	3	This will be included within the agenda for the next Scrutiny meeting. The school has recently been fitted with security fencing and an intercom system to address the previously highlighted weaknesses.
The school will ensure that all receipts and invoices are attached within the purchase card system prior to being approved for payment.	Headteacher	31/03/24	3	This will be addressed with the schools new Finance Officer as part of their training
Purchase orders will be raised prior to receiving the goods.	Headteacher	31/03/24	3	This will be addressed with the schools new Finance Officer as part of their training
The school will comply with the regulations stipulated in the Scheme of Financing for Schools, sections 4.5 to 4.8 cover operating with a deficit budget.	Headteacher	31/03/24	1	The school currently holds weekly meetings with Central Finance and their Challenge Advisor. The recovery plan that has been produced is scheduled to be presented at February's Governing Body Meeting. The school are now predicting to have a balanced budget by 2025.
Monthly account reports will be issued to Finance.	Headteacher	31/03/24	3	There is currently a member of the Finance Team that is spending 3 days a week at the school which has meant that financial information is readily available to all.

Appendix 1: Findings

Theme 1: Governance Arrangements

To ensure Governors play an active role in the management of the school and its budgets.

Inherent Risk

<i>Chart ref</i>	School Finding	<i>Chart Ref</i>	Chair of Governors (Ext CGov), Schools Governance Support Findings (Ext SGov) and School Support (Ext SS)
Business Int	Most of the Governors have completed and signed a declaration of Business and Personal interests.	<i>Ext CGov 2</i>	The Governing Body understand conflicts of interest and have completed and signed a declaration of Business Interests form within the last 12 months
GB Meetings	Full Governors and Finance meetings and appropriate sub-committees are in place. Full Governors meet on a quarterly basis, Finance meet termly and Complaints and Disciplinary meet at other times. Minutes are taken of the meetings and approved by the Governing Body.	<i>Ext SGov 2</i> <i>Ext CGov 3</i>	Governors hold regular meetings to undertake their duties. Adequate minutes are taken at their meetings. Finance, Health & Safety, School Standards and Wellbeing meetings take place half termly with Full Governors meetings held quarterly.
Headteacher	The Headteachers roles and responsibilities have been approved by the Governing Body and defined for the delegation and budget management within the last 12 months.	<i>Ext CGov</i>	We have approved all the Headteachers roles and responsibilities and do so on an annual basis.
Policies	The school use and have in place Powys Policies which are presented to the Governing Body on an annual basis for approval.	<i>Ext CGov 1</i> <i>Ext SS 1</i>	All statutory policies are in place at the school. Policies are reviewed within the appropriate timescale. The school does not submit the policy checklist.
Delegation	The Governing Body has agreed or performed the Headteachers review, Headteachers delegation, staff structure, Business Continuity & Disaster, Recovery Plan, Financial Arrangements, Property Maintenance and Fees & Charges on an annual basis.	<i>Ext CGov 8</i>	All have been agreed or performed within the last 12 months.
Budget Reports	The budget setting process allows sufficient time for scrutiny from the Governing Body. The Governing Body see detailed budget monitoring reports 6 monthly or longer.	<i>Ext CGov 4</i>	Detailed monthly budgets are presented to the Governing Body for scrutiny
Training	The Chairman and the Clerk to the Governors have attended the mandatory training within agreed timescales. Not all Governors have completed their induction training or Data training within the required 12 months period.	<i>Ext SGov 1</i> <i>Ext CGov 5</i>	Most of the Governors have attended their mandatory training within the agreed timescale. It is understood that Mandatory Induction and Data training is outstanding. Most of the Governors have attended their mandatory training within the agreed timescale.
Vacant Posts	There are no vacant Governing Body posts at the school	<i>Ext.SGov</i>	There are no vacant Governing Body posts at the school.
Risk of Fraud	The Governing Body have not considered the risk of fraud at the school.	<i>Ext CGov 7</i>	The Governing Body do monitor for fraudulent activity in the forms of audit report and procedures reviews.
Identify Fraud	The school has processes in place in the area of Finance and Recruitment to reduce the risk of fraud, although this is not formally reported.	<i>Ext CGov 6</i>	The school reports to the governors in the risk of fraud within the school.

Theme 2: ICT Security & Assets

To ensure ICT security is monitored and controlled and to ensure the property and assets of the school are protected against loss or theft.

Inherent Risk

Chart ref	School Finding	Chart Ref	
Info	The school receives ICT support from their own in-house provisions as well as outside support agency. The school sometimes receive feedback from them.		
ICT Security	Security patches are updated at the start of every half term. Anti-virus software updates are updated within a week of its release		
Backups	Data is backed up daily.		
Network Access	Access to the network is controlled with individuals being assigned rights based on their role or requirements.		
Software	No reconciliation is completed for software licences.		
Parental Consent	The school has in place a parental consent form for pupils' access to the school computers.		
GDPR Register	The school maintains a GDPR Information Asset Register.		
Inventory Book	The school have an asset inventory book, which is reviewed annually.		
Info	The last inventory check took place on – 20 th October 2023		

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Theme 3: Health & Safety

Health and Safety procedures are in place and regularly reviewed.

Inherent Risk

Chart ref	School Finding	Chart Ref	School Support Findings
H & S Check	The school has had a Health & Safety check in the last 12 months.		
Fire Drills	Fire drills are conducted on a termly basis,		
<i>Info</i>	The last fire drill took place on – 18 th July 2023		
Fire Alarms	Fire alarms are tested in line with statutory compliance testing requirements.		
<i>Info</i>	Fire extinguishers were last tested in -May 2023 and PAT testing last took place in June 2023.		
Risk Assess	Up to date Risk Assessments have been carried out, apart for outdoor equipment and for the building condition. There were major issues which relate to the safeguarding and security of the Builth Wells Campus, including traffic management which have been reported to Powys County Council. Powys County Council are addressing these issues and work is currently ongoing. Perimeter fencing and new access control systems are nearing completion. Risk assessments have not been submitted to School Support Services.	EXT SS 1	Some risk assessments have been received from the school.
<i>Info</i>	Policies exist for reporting accidents and incidents.		
DBS Checks	All staff, Governors, volunteers, cleaners, and kitchen staff have appropriate DBS checks in place.		
Child Protection	All teaching staff at the school have received Child Protection training.		
Premises	There is a lack of appropriate controls for the general security of the premises. The school buildings and assets for the Builth Wells Campus are in fair condition, and poor condition for the Llandrindod Wells Campus.		

Theme 4: Procurement

All purchases are made in line with Financial Regulations

Inherent Risk

Chart ref	School Finding	Chart Ref	Finance Data Findings
Info	The school maintains a comprehensive purchasing guide.		
Info	The school use a purchase card and EProcurement when making purchases for goods and services.		
Segregation	There is a clear segregation of duties with all purchases being approved by a secondary officer.		
VAT Invoices	The school has confirmed that invoices are attached within the Barclay Card system, with VAT invoices being used when claiming back the VAT.	Ext Data 1	The review of the purchase card data noted that there were 11 instances where receipts have not been attached within the system. The total expenditure with no receipts totalled to £2440.16 of which includes £181.22 VAT. The Council is unable to recover the VAT without any receipts, and the school will be recharged the unrecoverable VAT.
Reviewing	Monthly reviews are undertaken by the budget holder on purchases.	Ext Data 1	All purchases are reviewed on a regular basis.
Page 114		Ext Data 1	On average the school spend £12,767.02 a month and average of 86 transactions
	Ordering	Purchase orders are not raised before goods and services are received.	Ext Data 1
Payments	Invoices are mostly passed for payment within 10 days of receiving them.	Ext Data 1	On average invoices are passed for payment within 30 days of creditors receiving them.

Theme 5: Finance

To ensure that the school has established a formal budget planning process and performance against budget is reported regularly, appropriate action is taken to correct significant variances.

Inherent Risk

Chart ref	School Finding	Chart Ref	School Finance Findings
Info	<p>Balance at end of last Financial Year 22/23 was – 180,856 deficit.</p> <p><i>NB: The school stated this amount, but this only relates to the overspend for that year and does consider the deficit b/f of £173,451)</i></p>		<p>The Finance team stated the projected in year balance received from the school was £373,193 deficit. A three-year projection provided by Finance shows an increasing to £2.6 million by the end of 2026/27. This was the school's submission at the point the audit was carried out.</p> <p>The actual in year overspend for 22/23 was £597,512 with a cumulative deficit of £951,819.</p>
Budgeting	<p>The school have stated that a realistic, sustainable, and flexible financial strategy in place for at least 3 years, based on realistic assumptions about future funding, pupil numbers and pressures.</p>	Ext Fin 1	<p>Finance have indicated that the school does not have a realistic financial strategy in place, but the school are continuing to work closely with their Finance Officer supporting on the production of a recovery plan.</p> <p>The school has submitted a 3-year budget forecast which is running with a deficit balance. Finance has concerns of the level of deficit. Finance, School Service and HR have carried out a detailed review at the school during December 2022. The school has been provided with options for consideration for potential spending reductions of which the school is currently reviewing. The deficit is not licensed. A new Business Manager is in post and Finance is offering support and guidance to her to develop her in this role.</p> <p>The school is required to submit a recovery plan by the end of January 2023. This deadline was moved to September 2023 and then an extension given for October 2023. The school submitted a plan on 27th October 2023. This has been ratified by the Leadership and Resources sub-committee and will be taken to the full Governing Body meeting in December 2023.</p> <p>The Business Manager has gone on maternity and finance are offering support with the budget working well with the Headteacher to cost up the recovery plan.</p>

Info	The school is in a deficit position, which is not licensed, and the school has not produced a Business Case or recovery plan for the deficit	Info	
Reporting	Monthly financial reports are received from Powys Finance Department.	Ext Fin 2	Monthly reports are sent to the school.
Approved Ac	Approved accounts are mostly sent through to the finance team.	Ext Fin 3	Approved monthly accounts are only sometimes received from the school
Payroll	Payroll expenditure reports are checked for accuracy monthly.		
IR35 Applied	The school has confirmed that IR35 is applied to any off payroll working.		

Theme 6: Unofficial Funds

Sound controls are maintained, and appropriate procedures are followed in relation to school voluntary funds.

Inherent Risk

Chart ref	School Finding	Chart Ref	
Inf 6	The school maintains an unofficial school fund bank account, the balance at the time of the audit was £41,233.72		
Fund Accounts	The school accounts have been audited on an annual basis.		
Del Budget	No delegated budget money is paid into the school fund.		
Purchases	Non-school items are not purchased from the delegated budget.		

Theme 7: Workforce

Effective recruitment processes are in place and issues/grievances are well managed.

Inherent Risk

Chart ref	School Finding	Chart Ref	Chair of Governors (Ext CGov) and Schools Support Findings (Ext SS)
Vacancies	The school currently has no vacancies.	Ext SS 1	The school currently has a few vacancies which has a minimal impact on the school performance.
Recruitment	The school currently has a full permanent workforce, although have stated that agency staff costs have a detrimental impact on their budget when they have struggled to recruit.	Ext SS 2	The school struggle to recruit to a permanent workforce.
Grievances	There are no grievances or complaints ongoing at the school	Ext SS 1	No known grievances

Theme 8: Income		Appropriate procedures and controls are in place for monies due direct to the school budget.		Inherent Risk
Chart ref	School Finding	Chart Ref	Finance Data Findings	
Info	Minimal income is received at the school. Records are maintained which receipts are mostly issued			
Info	ParentPay is used by parents for all parental contributions. The school has stated that there are no outstanding debts at the school.	Ext Data 1	Financial data reports show no debts are outstanding	
Lettings	The school is used for lettings.			
Info	An appropriate booking form and lettings policy are in place.			
Sundry Debtors	Invoices are raised by the central school support team.			

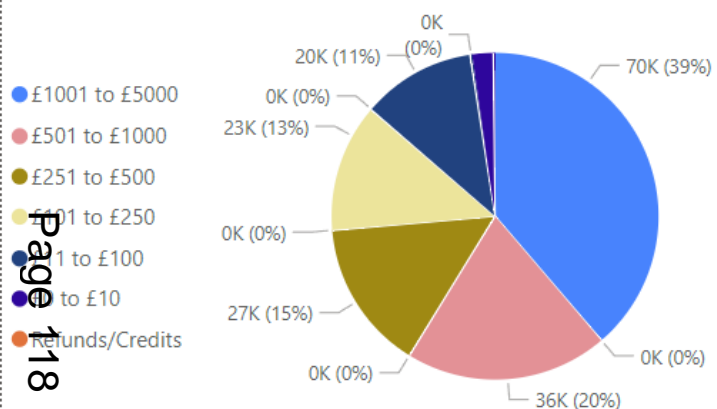
Appendix 2: Data

This data report gives details of the total spend and values for the financial year May 22 to May 23

Purchase Card Spend for Schools 31/05/2022 to 31/05/2023

Summary School Supplier Spend Non Approved Merchant Category Report

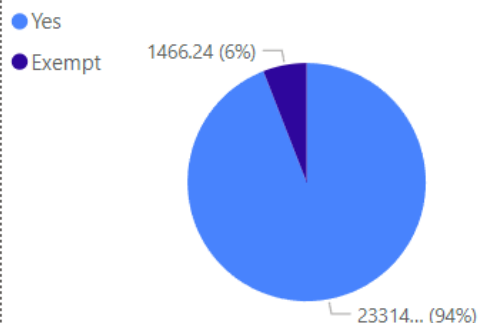
Value of Purchase



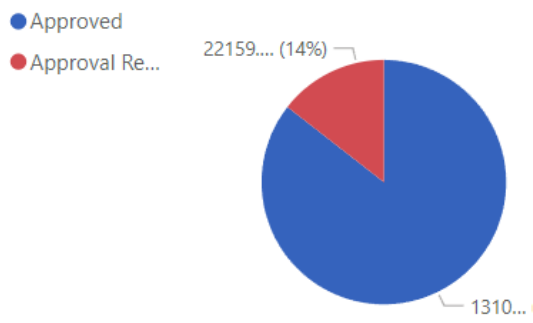
Highest value purchases without a VAT receipt that have been approved

Tran Date	Employee ID	Amount Excl	Tax Amount	Amount GBP	Last Approval Date	Receipt	Supplier
14 December 2021	54333	530.28	106.06	636.34	18/03/2022	No	Lyreco UK Ltd
06 December 2021	54333	165.77	33.16	198.93	18/03/2022	No	Findel Education
15 March 2022	54333	124.60	24.92	149.52	28/03/2022	No	Av Partmaster
08 September 2022	54333	32.94	6.59	39.53	26/09/2022	No	Amznmktplace
08 February 2022	54333	31.35	6.27	37.62	18/03/2022	No	Cater 4 You
15 June 2022	54333	16.00	3.20	19.20	27/06/2022	No	Links Electrical Supplies
08 March 2022	54333	21.31	1.08	22.39	28/03/2022	No	Amznmktplace
23 May 2022	54333	32.37	0.00	32.37	15/07/2022	No	Amazon.Com*1r8gs70n2 Amzn
03 May 2022	54333	80.40	0.00	80.40	26/05/2022	No	Cooksmill
11 Mav 2022	54333	-80.40	0.00	-80.40	26/05/2022	No	Cooksmill

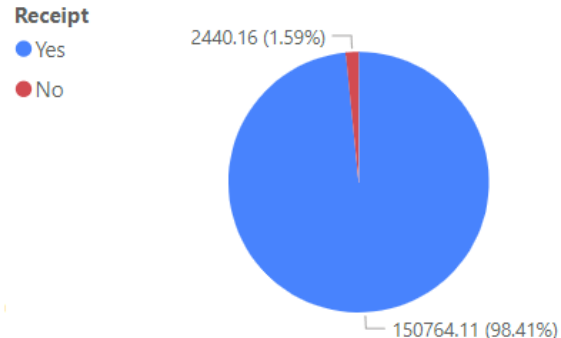
Tax Amount by Evidenced Tax Flag



Amount Excl VAT by Approval Status



Amount Excl VAT by Receipt



Stats

153,204.27
Total NET Spend

12,767.02
Avg monthly Spend

1033
Total No of Purchases

86.08
Avg monthly Purchases

-2,827.08 13,074.72

Search School

CALON CYMRU

8

Powys County Council Governance and Audit Committee Template

Committee:	Governance and Audit Committee
Date:	12 th January 2024
Subject:	Corporate Fraud and Error Quarter 3 2023 Report

1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?

Name:	Role:
Jane Thomas	Head of Finance
Yvette Kottaun	Senior Investigation Officer

2. Why is the Committee being asked to consider the subject?

It is part of their remit to have overview of the position of corporate fraud activities within the Council.

3. Role of the Committee:

The role of the Committee in considering the subject is to:

Receive quarterly updates on current work activities and performance.

Raise any significant concerns around opportunities for fraud revealed during the course of fraud and error work.

Seek Governance and Audit Committee's input on the Fraud Team's any future work plans.

Support delivery of recommendations raised in audit work by Audit Wales and SWAP and to advise the Governance and Audit Committee on the progress made against the actions identified.

4. Key Questions:

Note the proactive work undertaken by the corporate fraud team and its results.

Note audit recommendations that need to be addressed.

Key Feeders (tick all that apply)

Strategic Risk	x	Cabinet Work Programme	
Director / Head of Service Key Issue		External / Internal Inspection	x
Existing Commitment / Annual Report		Performance / Finance Issue	x
Suggestion from Public		Referral from Council / Committee	
Corporate and Strategic Equality Plan		Impacting Public / Other Services	
Service Integrated Business Plan		Statutory Duty	
Suggestion from Members			
Partnerships			

Key Impact (tick all that apply)

Policy Review		Performance	
Informing Policy Development		Evidence Gathering	
Risk	x	Corporate and Strategic Equality Plan	
Service Integrated Business Plan		Partnerships	
Pre-Decision Scrutiny		Finance / Budget	x
Climate / Nature Emergencies			

CYNGOR SIR POWYS COUNTY COUNCIL.

GOVERNANCE AND AUDIT COMMITTEE

12th January 2024

REPORT AUTHOR: Jane Thomas Head of Financial Services

REPORT TITLE: Corporate Fraud and Error Quarter 3 2023 Report

REPORT FOR: Information & Discussion

1. Purpose

- 1.1 To provide a quarterly update to the Governance and Audit Committee on current work activities and performance.
- 1.2 To raise any significant concerns around opportunities for fraud revealed during the course of fraud and error work.
- 1.3 Seek Governance and Audit Committee's input on the Fraud Team's future work plans.
- 1.4 To provide a response to the recommendations raised in audit work by Audit Wales and SWAP and to advise the Governance and Audit Committee on the progress made against the actions identified.

2. Fraud and Money Laundering Policies

- 2.1 The policies set out below were approved in July 2020 and can be found in the HR policies areas of the corporate handbook. *The Anti-Fraud Policy has been reviewed and is with GAC. The other policies were reviewed, and no major amendments or additions were made.
 - Anti-Fraud Policy
 - Anti-Money Laundering Policy
 - Fraud, Sanctions and Prosecutions Policy
- 2.2 Further promotion and awareness raising.
 - In this quarter, finally after some initial issues with the learning platform, the roll out of the mandatory fraud awareness training package has started and will be rolled out across the Council. All officers and Councilor's (including schools also) will be required to undertake the training by the end of March 2024, with refresh every 2 years thereafter.

3. Quarter 3 2023 Activity Report

- 3.1 The Fraud and Intel team continue to undertake a series of proactive review exercises that seek to verify eligibility to reliefs, discounts, disregards, exemptions, and awards across the Council in key areas, then correct any that are error and identify any that may warrant fraud investigation.
- 3.2 The team are currently working on 3 joint working cases with the Dept of Work and Pensions Fraud team around living together, capital, and undeclared income situations. There are no outcomes yet on any of these cases to report. Some other cases the team are investigating do also involve DWP administered benefits, but DWP acceptance of Joint Working is not always accepted /and/or meets their threshold for criminal investigation.
- 3.3 The Fraud team have had 121 investigations in 2023/24 so far. (Some of these cases may be ongoing from 2022/2023)

At the end of Q3, the accumulative figures and outcomes are:

Current Status	Number	Areas Investigated (Can be more than the number of cases)	Number	Value (Overpayment, Rebill and/or Gains)
Current (fraud) cases ongoing	53	Employee cases	8	*In progress
		Council Tax	2	
		Council Tax Exemptions	2	
		Council Tax Discounts	7	
		Council Tax Premiums	9	
		Business Rates	3	
		Council Tax Reduction Scheme	15	
		Housing Benefit	1	
		Social Care	1	
		Tenancy	4	
		Employment & Support Allowance	1	
		Personal Independence Payment	1	
		Universal Credit	10	
		Discretionary Housing Payment	1	
		Carers Allowance	1	
		Blue Badge	1	
		No Further Action (for example, circumstances were already corrected, declared correctly or no evidence to support the report)	8	
Council Tax reduction	4			
Blue Badge	1			

Insufficient or no evidence	1	Council Tax	1	N/A
Cases Closed but with Recommendations	7	Misrepresentation of PCC Address (For Business) Employee Second Prem Ctax Tenancy	1 4 1 1	N/A
Case Closed with an application closed, stopped or withdrawn.	0		0	
Closed with no overpayment.	1	Secon Prem CTax	1	N/A
Fraud Detected	3	Council Tax Premiums Council Tax Discounts		£2113.16 R +£3452.76 G £1379.58 R + £1357.42 G

3.4 The Team welcomes the Committee's views on any areas of focus for the fraud and error work this year, that it feels may be relevant. This can then help inform our work plans for the rest of 2023/24 and 2024/25.

4. **Gains and Outcomes of fraud and error work to where we are in Q3 to date (accumulative 2023/2024 figures) are:**

Current Status	Number	Value
Prosecutions Administration Penalties Civil Penalties Other Sanctions: -	2	£100
Overpayments/Rebills: - This is the value of recoverable overpayments and re-bills for Powys Council from the work of the team around fraud and error.		£385.641
Income Gains: - This is the value of potential income saved or potential revenue gained by Powys Council over the course of 52 weeks from the work of the team around fraud and error.		£1,027,196

5. **System and Process Recommendations**

5.1 No serious fraud risk management recommendations were made in Q3 following conclusion of the Fraud team’s investigation and error work that the Committee need to be made aware of.

6. **Response to the recommendations raised in audit work by Audit Wales and SWAP and the progress made against the actions identified (*Continued from 2022/2023)**

6.1 The table below sets out the current actions to address the shortfalls and the timetable to achieve them.

Action	Date	Completed	Notes	Issue
Work with service areas will be undertaken to have staff who don’t sign in via Net Consent to understand the policies and agree to them.	Q3 23		Work continuing by BI team on identifying and matching the 650 users who have not signed, then need to work with services to get actuals to complete. ICT also involved and believe numbers may be much less than 650, update awaited. Jan 2024 UPDATE: They were all	1/3

			<p>released via Net consent. The BI team have been working on the reporting dashboard but no confirmation, yet they have completed it.</p> <p>There is some data available but it's still showing people who aren't in Active Directory so won't be logging in to see the policies (and ICT not sure who they are or if the even exist)</p>	
Encourage take up of fraud e-learning module across staff and Councillors.	Q3 23		Fraud Policies were re-circulated to Councillors post Q2 G&A meeting as requested; E-Learning Module released this month	6/8
Offer specific Fraud Training to service teams and Councillors as required.	Q4 23		Date moved as appropriate to offer at end of process of roll out of fraud awareness module, also after risk assessment process and any necessary workshops complete	6/8
SWAP to undertake further fraud risk assessment for Powys.	Q1- Q4 2023		SWAP have a plan of work and Fraud Team assisting/supporting	4/5/7/ 9/11
Following the fraud risk assessments, develop risk registers and consider if a fraud risk plan for services and strategy needed.	Q4 22 To Q4 23		<p>Corporate fraud risk going through approval process.</p> <p>As the risk assessment doesn't show specific issues not able to develop service risks without individual service discussion.</p> <p>SWAP and CAFT working together to revisit the previously completed SWAP Baseline fraud risk assessment for a deeper dive and SWAP carrying out testing.</p> <p>Timings for this work element moved to accommodate new approach.</p>	

Build in key competency for Powys managers training for Financial Services around fraud awareness and ability to review systems and procedures and new service modules.	Q4 23		Moved date as applicable to do this once all other aspects known and up and running	1/5/6/8
External website 'report fraud' and fraud Hotline (+ leave message facility) all working fine, and steady referrals received.	Q4 22		Issue with not being able to add fraud icon to intranet to link to form on website, Jan 2024 Update: Text button has now been added onto Intranet	1
Fraud intelligence report for S151 Officer	Q4		Report will be completed and available to S151 Officer to review	4/5/7/ 9/11
Update staff and Member codes of conduct to include direct anti-fraud references.	Q2 22		<p>HR advised that Wyn Richards is responsible for updating the Section 20 Code of Conduct and fraud references to be included. Confirmation awaited.</p> <p>Legal advice re Councillors was that a change to the Member Code of Conduct is more difficult as this Code of Conduct is a national one issued by the Public Service Ombudsman for Wales</p> <p>Legal suggests that this can be dealt with by an email to all Members.</p> <p>GAC not content with this as per Q1 meeting, the following advice has been sought from the Ombudsman Wales and the response as follows: The Model Code is in legislation it's not possible to add to it. There has been a recent consultation on it and in essence it was determined that it is pretty much doing what it needs to do. When Council's agree the Code of</p>	10

			<p>Conduct there is an opportunity to add to it but most don't and it is unlikely the Ombudsman would investigate anything that wasn't set out in the model code.</p> <p>Post Q2 report GAC were to respond/contact Monitoring Officer</p> <p>Update from GAC Q3 meeting?</p>	
Implement a process for vetting candidates in respect of fraud and financial fraud risk.	Q3 22		<p>Meeting held and awaited update of plan from Professional Lead Employment Services</p> <p><i>*Email chase ups sent for update</i></p> <p>Jan 2024 Update: Meeting now arranged with Employment Services and HR this month to progress</p>	10
Report to Members on declarations of interest and gifts and hospitality	Q4 22		<p>DOI Policy has been approved but not live yet and HR working on implementation which includes reporting.</p> <p><i>*Ongoing with HR</i></p> <p>Jan 2024 Update: Chased HR Manager for Operations for update 28/12/23 response awaited.</p>	10

<p>Contact Officers: Yvette Kottaun</p> <p>Email: yvette.kottaun@powys.gov.uk</p> <p>Head of Service: Jane Thomas</p> <p>Corporate Director:</p>
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Appendix 1 - Wales Audit Office Report and Internal Audit Report Issues

Powys Issues to resolve	Audit Wales Report Issue
Senior management indicated that that the Council demonstrates a commitment to counter-fraud and has a zero-tolerance to fraud but there was little evidence to confirm that this message is actively promoted across the Council on an on-going basis	1
The approach to counter fraud work and activity was uncoordinated and there was a lack of clarity in terms of the roles and responsibilities of staff involved in Counter Fraud work (e.g., Internal Audit & Income & Awards)	2
At the time of undertaking the work, key policies to support effective counter fraud arrangements were either out of date or could not be located. A number of these have since been updated (e.g. Anti-Fraud Policy, Anti Money Laundering Policy and Fraud Prosecutions and Sanctions Policy)	3
The Council did not have an appropriate fraud response plan in place	4
The Integrated Business Plans completed by services / directorates did not consistently consider any risk assessment on the potential for fraud to impact on the delivery of the service or cost of providing the service	5
The extent of any counter-fraud training undertaken across the Council has been very limited	6
	Internal Audit Report Issue
There is no agreed Anti-Fraud Strategy or Fraud Response Plan.	7
There has been no recent training delivered in relation to anti-fraud and corruption. Fraud training is not mandatory and there is little evidence that anti-fraud awareness is promoted across the Council.	8
The Council has not yet completed a formal assessment in relation to fraud and corruption risks.	9
The Whistleblowing Policy contact details are out of date. The Officer and Member Code of Conduct documents do not specifically include reference to fraud.	10
Fraud risk is not specifically reviewed by Senior Management and Members.	11
The programme of counter-fraud work was not provided and there is no evidence that this is agreed, and progress is monitored by Audit Committee.	12

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ANTI-FRAUD & CORRUPTION POLICY

Author	Yvette Kottaun David Morris Income and Awards
Date	Dec 2019
Document Status	Final v3
Date Approved	31/7/2020
Date due for review	31/7/2023

Contents

1	Introduction
2	Definitions of Fraud, Bribery & Corruption
3	The Council's commitment
4	Prevention of Fraud, Bribery & Corruption
5	Detection of Fraud, Bribery & Corruption
6	Investigation
7	Responses to reported Concerns and Suspicions
8	Action to deter Fraud, Bribery & Corruption
9	Measuring the effectiveness of this Policy
10	Review and approval of this Policy
Appendix 1	The Seven Principles of Public Life
Appendix 2	Roles and Responsibilities

1 INTRODUCTION

- 1.1 Powys County Council is opposed to all forms of fraud and corruption, including bribery, and is determined to protect itself from such actions whether attempted from within the Council or by an outside individual, group or organisation.
- 1.2 The Council recognises that fraud, bribery and corruption will undermine the standards of public service, which it promotes. It also reduces the resources available for the good of the whole community. Such activity may therefore impact on the ability of the Council to achieve its corporate objectives, as set out in Vision 2025 and its Corporate Plans.

In response to this, the Anti-Fraud & Corruption Policy is designed to:

- Encourage prevention;
- Promote detection; and
- Support investigation

1.3 The purpose of this policy is to outline the council's approach, as well as defining roles and responsibilities, for dealing with the threat of fraud and corruption, both internally and externally. It applies to:

- councillors
- employees at all levels and grades
- contractors and suppliers
- partners
- consultants, agency and contracted staff
- service users
- volunteers
- members of the public.

All parties above are expected to demonstrate integrity and honesty and offer assistance, where necessary.

2 DEFINITIONS OF FRAUD, BRIBERY & CORRUPTION

2.1 Fraud is defined as:

The intentional distortion of financial statements or other records by persons internal or external to the authority which is carried out to conceal the misappropriation of assets or otherwise for gain.

2.2 This may involve:

- Dishonestly making a false representation to make a gain, to cause loss or to expose another to a risk of loss.
- Dishonestly failing to disclose information for which there is a legal duty to disclose, in order to make a gain, to cause loss or to expose another to a risk of loss.
- Dishonestly abusing a position, where the person occupying the position is expected to safeguard, or not act against, financial interests to make a gain, to cause loss or to expose another to a risk or loss.

2.3 Fraud can be any act of deception which acts to the financial detriment of the Council. Acts such as misappropriation or petty theft will therefore also be considered by the Council as fraud and treated under the arrangements within this Policy.

2.4 Bribery is defined as:

The offering, giving or soliciting of an inducement or reward which may influence a person to perform a function or activity improperly.

2.5 Corruption is defined as:

The giving and/or acceptance of an inducement or reward which influences the action of any person.

3 THE COUNCIL'S COMMITMENT

3.1 In developing and operating its anti-fraud, bribery and corruption arrangements, the Council will:

- Where possible, take action to prevent fraud, bribery and corruption activity occurring.
- Encourage the detection of such activity.
- Promote Member, officer, the general public and other stakeholder awareness of fraud, bribery and corruption.

- Offer specific training on these issues to officers in key positions within the organisation.
- Encourage Members, officers, the general public and other stakeholders to report any concerns or suspicions.
- Investigate any substantiated concerns or suspicions in a fair and confidential manner.
- Take action as appropriate based on the outcomes of investigations.

4 PREVENTION OF FRAUD, BRIBERY & CORRUPTION

Recruitment and induction

- 4.1 The Council recognises that a key preventative measure in the fight against fraud, bribery and corruption is to take effective steps at the recruitment stage to verify the propriety and integrity of the previous records of potential employees of the organisation. The Council has a Recruitment and Selection Policy, Procedure and Guidance which should be adhered to in recruiting both permanent and temporary/contract staff. This guidance requires a number of checks at the recruitment stage to establish and confirm the previous records of potential employees, including the take up of written references and Disclosure and Barring Service checks for certain identified posts.
- 4.2 The Council has developed a formal induction process for new employees. This is intended to assist them in understanding the Council, its decision-making arrangements and the requirements of the Officers' Code of Conduct.
- 4.3 As elected representatives of the local community, newly-elected Members are also required to complete an induction to assist them in understanding the Council, its decision-making arrangements and the requirements of the Members' Code of Conduct.

Training

- 4.4 The Council recognises that training is a vital tool in ensuring that both officers and Members clearly understand their roles and responsibilities within the organisation and carry these out within the Council's framework of policies and procedures. Training is particularly important where employees are required to operate within financial systems or handle monies or personal/confidential information.
- 4.5 The Council will promote a general awareness of fraud, bribery and corruption to all employees and Members, with specific training provided to officers engaged in the prevention and detection of such activity to ensure that they have the necessary skills to carry out these functions. Officers involved in investigatory work will be provided with relevant specific training that meets their needs and allows for continuous professional development.

Internal Control Arrangements

- 4.6 The Council operates within a framework of policies and procedures intended to direct the activity of the Council and ensure transparency in decision making. The Constitution is a key arrangement and includes the Council's financial procedure rules and contracts procedure rules.
- 4.7 Responsible officers are expected to ensure that effective internal control arrangements are incorporated into the design or development of systems and procedures. Such arrangements would include ensuring adequate segregation of duties, authorisation and physical security controls to protect the Council from error, misappropriation or loss.
- 4.8 Members and officers are required to declare any financial and other interest in any outside bodies or organisations which could be considered or perceived as having an influence on their actions on behalf of the Council.
- 4.9 The Council has established a Standards Committee to deal with matters relating to the Members' Code of Conduct.

Organisational Culture and Conduct

- 4.10 The Council is determined that the culture and tone of the organisation will continue to be one of honesty and opposition to fraud, bribery and corruption. The Council operates a zero-tolerance approach towards fraud, bribery and corruption activity.
- 4.11 The Council supports the Seven Principles of Public Life identified by the Nolan Committee and recognises that these are fundamental to developing an effective working environment which does not allow or tolerate fraud, bribery and corruption activity. Further information on the Seven Principles of Public Life can be found at Appendix 1 to this document.
- 4.12 The Council expects that Members and officers at all levels will lead by example in ensuring adherence to legal requirements, rules, procedures and practices. In particular, Members and officers are expected to adhere to their relevant Code of Conduct and declare any interests they may have that could or could be perceived to influence them in any decision-making they may be involved in relating to Council business. Members (where the value is more than £100) and Officers are also required to declare any gifts or hospitality they are offered relating to their role or Council business, whether these are accepted or declined.
- 4.13 Managers should strive to create an environment in which their staff feel able to approach them with any concerns they may have about suspected irregularities. There is also a Whistleblowing Policy in place to enable staff to raise any concerns where staff feel unable to raise concerns with their manager.
- 4.14 The Council also expects that individuals and organisations, e.g. suppliers, contractors, partners and service providers that it comes into contact with will

act with integrity in their dealings with the Council and without thought or actions involving fraud and corruption. Powys has an Anti-Money Laundering Policy which includes responsibility by all Officers and Members to be aware of the potential dangers and relevant Officers to ensure good practice and scrutiny of financial transactions.

Internal Scrutiny Arrangements

- 4.15 The Council has an internal audit function which has the responsibility to objectively examine, evaluate and report on the adequacy of the control environment by evaluating its effectiveness in achieving the organisation's objectives. The work of internal audit will include review of the existence and effectiveness of the Council's internal control arrangements. Any review work undertaken by the internal audit function will give due consideration to the risk of fraud or corruption within the area subject to audit.
- 4.16 Assurance of the effective operation of internal control arrangements is requested from management annually as part of the Council's arrangements for preparing the Annual Governance Statement. Managers are required to specifically provide assurance on the effective operation of internal control arrangements and staff awareness of this Policy. Managers also have a responsibility to carry out regular risk reviews and to raise concerns if they identify any areas where there is a potential weakness in internal controls.
- 4.17 The Governance and Audit Committee has a role in providing independent assurance to the Council on the adequacy of the Council's control environment. This role is discharged by the Committee through the receipt of regular reports on the work and findings of internal and external audit, and the Council's governance and risk arrangements. The Committee will review these reports and the Council's risks and look to direct any key areas of concern that warrant investigation to the Corporate Fraud Team to form part of their annual work plan.

External Scrutiny Arrangements

- 4.18 The Council is subjected to a high degree of external scrutiny of its affairs by a variety of bodies and people, for example, External Audit (Wales Audit Office) and Central Government Departments including DWP and Defra through statutory returns.
- 4.19 As part of its statutory duties, the External Auditor (Wales Audit Office) is required to ensure that the Council has in place adequate arrangements for the prevention and detection of fraud, bribery and corruption.

Working with Others

- 4.20 The Council is committed to working with other organisations to prevent and detect fraud, bribery and corruption through undertaking specific initiatives and ensuring that arrangements are in place to encourage the exchange of

information between the Council and other agencies. Though not intended to be exhaustive, the Council currently works with the DWP, Dyfed Powys Police, the Cabinet Office (National Fraud Initiative) and a number of networking groups.

5 DETECTION OF FRAUD, BRIBERY & CORRUPTION

- 5.1 The Council has put in place a range of internal control arrangements within its systems and processes to detect inappropriate or dishonest activity, including budget monitoring and reconciliations. These arrangements are designed to detect fraud, corruption and bribery activity should this occur. The Council recognises, however, that the detection of such activity is often as a result of the alertness of Members, employees, the general public and other stakeholders.
- 5.2 Members, employees, the general public and other stakeholders are encouraged to come forward and report any concerns or suspicions they may have through one of the following:
- Line Manager or Service Manager
 - The Council's Internal Audit Team
 - The Council's Corporate Anti-Fraud Team: fraud@powys.gov.uk
 - Online at: <http://www.powys.gov.uk/en/benefits/report-fraud/>
 - Call us confidentially on our fraud line and leave a message on this number - 01597 827373
 - The Council's Whistleblowing Policy
 - Chief Executive / Monitoring Officer / Section 151 Officer
 - The Council's External Auditor, Wales Audit Office
- 5.3 The Council's Financial Procedure Rules require Chief Officers to immediately notify the Section 151 Officer of any financial irregularity or suspected financial irregularity.
- 5.4 The Council recognises that on occasions, employees, Members and organisations working with the Council may not want to express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Council. They may also fear harassment or victimisation. In these circumstances it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice. In such instances, persons are urged to report concerns or suspicions through the channels set out in the Council's Whistleblowing Policy.
- 5.5 The Corporate Fraud team operates a proactive detection service. It is essential that services co-operate fully to support the fraud detection process with the provision of information, data, systems or officer access along with updated customer privacy notices.

6 INVESTIGATION

- 6.1 Any Manager with information about suspected fraud, bribery or corruption activity must report this immediately to the Corporate Anti-Fraud Team or Internal Audit Team.
- 6.2 Managers may have an employee issue which initially would indicate being dealt with as a disciplinary issue in partnership with Workforce and OD. The Council now requires a co-ordinated approach to the investigation of allegations as a whole to ensure the effective use of the skills and resources within the organisation based on the nature of the allegation and the investigatory skills required.

Therefore a decision must now be made by the Section 151 Officer, Workforce and OD and the service area to agree the appropriate investigation route prior to any investigation starting for any matter.

This decision point is also key to ensuring that the recording and securing of evidence that is received and collected is sound and adequately supported, so that the Council's disciplinary procedures and/or criminal procedures can be utilised effectively.

- 6.3 The Council has a formal procedure for conducting such investigations which allows for investigations to be carried out impartially and with complete confidentiality. As well as looking to confirm or refute allegations of fraud and corruption activity reported, investigatory work will also look to identify any improvements in internal control, training needs or other suitable solutions to prevent or deter the reported activity from recurring.
- 6.4 The Council's disciplinary procedures will be used where the outcome of an investigation indicates improper behaviour as opposed to criminal actions, by a Council employee.
- 6.5 Where financial impropriety is discovered or it appears that a criminal offence may have been committed, the Council's presumption is that the issue will be pursued by the Corporate Anti-Fraud Team. Matters may also be referred to the Police. Any such decision will not be seen to prohibit and should not unnecessarily delay action under the disciplinary procedure.
- 6.6 When making decisions about prosecutions, the Council will have regard to the Code for Crown Prosecutors issued by the Director of Public Prosecutions.
- 6.7 The Council will seek, where appropriate, to maximise the recovery of any loss to the Council.
- 6.8 The investigation process must not be misused. The Council will treat any reporting of unfounded malicious allegations seriously. Where employees are concerned, any such finding from the investigation process may be treated as a disciplinary matter.

- 6.9 Elected Members and employees will be given advice and support, where considered necessary, if they are the subject of any unfounded malicious allegation.
- 6.10 The Corporate Anti-Fraud Team is responsible for investigations relating to: Bribery, redirection of payments & grants, misuse of council property, theft of time, payroll/employment, procurement fraud, failure to declare declarations of interest, blue badge fraud, personal budgets/direct payments, housing tenancy fraud, council tax reduction scheme & council tax support, right to buy fraud, business rates, insurance payments, schools/education fraud (*this list is not exhaustive)

7 RESPONSES TO REPORTED CONCERNS AND SUSPICIONS

- 7.1 Any person or organisation reporting concerns or suspicions of fraud or corruption activity may request to be kept informed of the progress of any investigation or its outcome. The Council reserves the right to not fulfil this request where doing so may be to the detriment of the effectiveness and confidentiality of the investigation process.
- 7.2 Where people or organisations have raised a concern or suspicion about fraud or corruption activity but are not satisfied with the response they received, they may pursue the matter further by referring the issue through one of the following channels:
- the Council's complaints procedure
 - An Elected Member
 - The External Auditor, Wales Audit Office
 - Protect (the charity formerly known as Public Concern at Work)
 - A relevant professional or regulatory body
 - A solicitor or the Police

8 ACTION TO DETER FRAUD, BRIBERY & CORRUPTION

- 8.1 All anti-fraud, bribery and corruption activities undertaken by the Council, including the update of this Policy will be publicised in order to make employees, Members, the general public and stakeholders aware of the Council's commitment to taking action on such activity, when it occurs.
- 8.2 The Council will endeavour to act robustly and decisively when fraud, bribery or corruption is suspected and proven. This will be demonstrated through disciplinary action and/or prosecution.
- 8.3 The Council will take action to help ensure the maximum recoveries for the Council.

- 8.4 The Council's Communications team is responsible for optimising the opportunities available to publicise to the public any anti-fraud, bribery and corruption activity being undertaken within the Council. Once notified of such cases, the Communications Team is also responsible for endeavouring to ensure that the results of any investigations undertaken, including prosecutions, are reported in the local press.

9 MEASURING THE EFFECTIVENESS OF THIS POLICY

- 9.1 The Council has recognised the importance of measuring the effectiveness of its anti-fraud, bribery and corruption arrangements and that this cannot consist of one single measure. The Council will demonstrate the effectiveness of this Policy through a number of measures focusing on outcomes and will include assessments of:

- Awareness levels
- Number of suspicions and concerns reported per annum
- Number of investigations undertaken
- Outcomes of investigations undertaken
- Level of losses identified
- Sanctions applied
- Financial savings or gains generated.

- 9.2 This information will be reported to the Governance and Audit Committee on at least an annual basis.

10 REVIEW AND APPROVAL OF THIS POLICY

- 10.1 The Anti-Fraud and Corruption Policy will be reviewed every 3 years with any substantial changes being approved by the Governance and Audit Committee.

Appendix 1**The Seven Principles of Public Life**

Selflessness - Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity - Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity - In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability - Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness - Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty - Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership - Holders of public office should promote and support these principles by leadership and example.

Roles and responsibilities

Role	Specific Responsibility
Council members, Chief Executive and Strategic Directors	<ul style="list-style-type: none"> • To support and promote an anti-fraud culture: collectively, the council, with the Chief Executive, is ultimately accountable for the effectiveness of the council's arrangements for preventing, detecting and investigating fraud and corruption.
Strategic Directors	<ul style="list-style-type: none"> • To promote staff awareness and ensure that all suspected or reported irregularities are immediately referred to the Chief Executive, Monitoring Officer, Corporate Anti-Fraud Team or Internal Audit Team. • To ensure that there are mechanisms in place within their service areas to assess the risk of fraud, corruption and theft, and to reduce these risks by implementing strong internal controls.
Head of Legal and Monitoring Officer	<ul style="list-style-type: none"> • To advise members and officers on ethical issues, probity and standards, to ensure that the council operates within the law and statutory codes of conduct.
Head of Financial Services Section 151 Officer	<ul style="list-style-type: none"> • To advise on financial standards to be adopted by the council. • To ensure that financial systems incorporate strong measures to reduce the risk of fraud and identify possible irregularities.
Senior Investigator Corporate Anti-Fraud Team	<ul style="list-style-type: none"> • To be responsible for developing and implementing the Anti-Fraud and Anti-Corruption Policy and investigating any issues reported under this policy. • To ensure that all suspected or reported irregularities are dealt with professionally and that action is identified to improve controls and reduce the risk of recurrence. • To provide assurance that fraud risks are being managed. • To provide advice on managing fraud risk and design of controls.
Internal Audit	

All Employees	To comply with council policies and procedures, to be aware of the possibility of fraud, corruption and theft, and to report any genuine concerns to management and to Corporate Anti-Fraud Team or Internal Audit, in accordance with the Whistleblowing Policy as appropriate.
Money Laundering Reporting Officer : Head of Financial Services Section 151 Officer	To be responsible for anti-money laundering measures within the organisation, assessment of any suspected cases of money laundering and, if appropriate, reporting such cases to the National Crime Agency.
Public, partners, suppliers, contractors and consultants	To be aware of the possibility of fraud and corruption against the council and report any genuine concerns or suspicions.
Governance and Audit Committee	To consider the effectiveness of the council's anti-fraud arrangements.
Standards Committee	To promote and maintain high standards of conduct by councillors in accordance with their code of conduct.
External Audit	<ul style="list-style-type: none"> • To review the adequacy of the council's arrangements for the prevention and detection of fraud, corruption and theft.

Working Group Report to the Governance and Audit Committee.

Working Group:	Governance and Audit Heart of Wales Property Services (HoWPS) Working Group
Meetings Held:	From February to September 2023

Matters Considered

The Working Group carried out a deep dive into the transition of the council to HoWPS.

ToR Purpose:

To learn lessons which will inform the Council's decision making and governance of the establishment and operation of any future commercial enterprises with partners (private, public or third sector).

1. Arrangements underpinning the formal establishment of the HoWPS Ltd.
2. HoWPS Ltd Board establishment and oversight of the company by the Board, including financial and operational oversight, performance management and decision making.
3. The effectiveness of operational management arrangements below Board level.
4. Contractual arrangements between Powys CC, Kier and HoWPS, including but not exclusively, contract specification, contract management, off-contract decision making.
5. Inter-company financial decision making and reporting.
6. Operational and financial implications of IT systems interfaces.
7. Kier's wider commercial and financial relationship with the Council, in relationship to the capital programme.
8. Partner cultural fit.

Outcomes / Observations:

Concerns:

- The Council was pioneering this new way of working with only a few English local Authorities operating on these lines. It was early days, and no independent evaluations were available to draw on.
- The potential for attracting third parties to contract for HoWPS was based on cursory requests for expressions of interest from organisations such as the National Park Authority and Local Health Board. However, this was not followed up and nothing materialised. This was one of the reasons for setting up the new body in such a manner which had major shortcomings.
- There were issues with the procurement process, e.g. broadening the scope of the contract from a repairs and maintenance service to include the provision of professional services, in the hope of attracting more bidders.
- With other Local Authorities procuring similar contracts were Keir spreading their resources too thinly as they won more contracts. Is this something that could have been covered in the Council's due diligence process?
- Should and could have the procurement exercise been pulled at the eleventh hour through a 'cold towel' final appraisal of the project's risks and value for money? Had inertia set in?
- More investigative aspects could have been carried out into Kier before the contract was awarded as several of Kier Companies were failing.

Working Group Report to the Governance and Audit Committee.

- Once operational there was a silo approach adopted by the various Keir companies with individual business plans. As a result, this did not lead to expected synergies from which the Council could have benefitted from.
- A better service provision could have been provided by Kier if the teams were placed in the Repairs and Maintenance company and not in Kier Facilities company. It was evident to the Working Group that the Consultancy Team were a late bolt on to the Repairs and Maintenance specification originally planned by PCC.
- The Working Group were concerned that the Council was and intelligent customer and believe a Shadow/interim independent chairperson with specialist knowledge in this field should have been appointed at the outset as a critical friend and needs to have been part of the development of the MNA's.
- Having Senior Council Officers as Board Members as well as being line managers of HoWPS was clear conflict of interest. The Council provided very little training for staff having to deal with conflicts of interest in this subordinate role.
- The overall process was extremely slow and took almost 3 years to go live.
- Financial penalties incurred by PCC in numerous ways including:
additional resource for 'Step In' procedures,
TUPE staff back to the council.
also, additional financial contributions made when HoWPS were failing.
- Fundamentally, HoWPS was not fully and thoroughly conceived and tested resulting in issues which were compounded through its procurement and operationalisation.
- the contract did not integrate specifics or mechanisms around, health and safety, ICT and staff time which would have benefitted the Council greatly on day-to-day operations and improvements that could have been made before transition.

Lessons learned

It was felt that if a project of this scale was undertaken again:

- An independent Chair from the initial development of a project would have benefited the project.
- Officers from the Contract Management Forum (CMF) could have been involved at Board level at a lot earlier stage for consistency.
- That the improved structure could have been introduced earlier.
- If internal problems had been resolved earlier, then a more refined package could have been offered for a joint venture partner.
- Staff skills – from a Council Officer moving to a Contract Manager in an external partnership demanded a different skill set.
- Investment in staff - training for a different relationships and dealing with conflict of interests in a subordinate role is essential.
- It was felt that staff could have been better prepared for relationships and roles between contract, partnership, and joint venture partnership.
- Problems should have been identified earlier and those responsible held to account. e.g. – poor data collected by HoWPS (compliance rates).
- Time and support provided to HoWPS to improve data was not worthwhile and the step in process needed to be more robust and substantial.
- ICT and data transfer would be set as a high risk if a further similar project was undertaken
- Development of systems caused a pressure on the transfer back to Powys.
- That contracts provide specifics or mechanisms around, health and safety, ICT and staff time.

Working Group Report to the Governance and Audit Committee.

Recommendations to the Governance and Audit Committee

Recommendations to the Cabinet

Scrutiny's Recommendation	Accept (plus Action and timescale)	Partially Accept (plus Rationale and Action and timescale)	Reject (plus Rationale)
1. If the Council wish to form a partnership/relationship with any outside body, issues raised in this document should be considered at the outset.			

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Working Group Report to the Governance and Audit Committee.

Working Group:	Governance and Audit Highways Transport and Recycling (HTR) Working Group
Meetings Held:	From February to June 2023

Matters Considered

The Working Group carried out a deep dive into 7 SWAP Internal Audit Reports with Action Plans being presented to the Working Group. The Reports:

1. Commissioning
2. Procurement
3. Monitoring and Delivery
4. Stock
5. Fleet
6. Non-standard Payments
7. Time Recording

Outcomes / Concerns / Observations:

- HTR were commended on the actions that had been implemented from the outcome of the audit reports.
- Reports would have been more informative had the HTR Department advised at the time of its commissioning of the classification of different types of resurfacing works. These range from filling potholes to area patching, to resurfacing of one or both sides of the highway to resurfacing trunk roads as agents for Welsh Government. This only became apparent through the officers' presentations and highlighted the work necessary for each type.
- Which raised a further concern that officers need to comment constructively on the terms of reference for Audit reports.
- Since the implementation of new policies and systems more robust monitoring methodologies were in place which is an essential element for a successful service. It was not evident that prior to this adequate monitoring was undertaken.
- The pace in which the Council undertook actions with the discovery of malpractice was disappointing and left the Council open to criticism. The Working Group felt that the reputation of the Council could be under threat if a future occurrence were to occur.
- Use of excess tarmac remains a concern due to the slow roll out of the AMX system, however, assurance was provided that new policies and procedures had been implemented to eradicate deficient performance.
- The Working Group stressed the importance of embedding improvements at all levels of the service and not to assume understanding. Senior staff members must hold responsibilities that staff are fulfilling their roles in the correct manner.
- The service being under resourced, raised concerns and may have health and safety implications to uphold and abide by current policies and regulations.
- The Working Group felt that the audit report did not always provide clarity and that Officers had to expand and provide more detail of common and specific procedural improvements the spectrum of road surfacing works ranging from filling in potholes to area patching to part and full carriageway planning and re-surfacing to major works on trunk roads undertaken as Agents for the Welsh Government.
- It was hoped that Contractor Days could be re-introduced on at least an annual basis to attract and engage with local contractors due to the lack of availability within the local area.

Working Group Report to the Governance and Audit Committee.

- Lastly but importantly, Data Map Wales presented a live layered database GIS system of real time works within Wales to the Working Group, they felt the need for a Council-wide policy on GIS and associated relational and interrogatable databases which would generate similar benefits for other Departments such as Planning and Property which should be taken up by the main Governance and Audit Committee.

Follow up SWAP Audit Report – November 2023

- The reports evidenced several Amber and Red status items including that the AMX Specialist role which had not begun and would commence until the 01st of February 2024.
 - It was emphasised that the need for critical posts must be recognised and safeguarded by the Council and emphasised that key roles must exist within the new sustainable Powys structure to provide resilience within the service.
 - The potential for attracting and retention of staff had proven difficult within the service and the recruitment of internal staff into a key role had led to a prolonged start date which was an uncomfortable compromise.
 - The vacant role left the service vulnerable, however the Working Group were reassured that a AMX Technician role was being advertised what would provide better resilience to the Service.
- The Working Group will meet in six months' time to review progress.

Recommendations to the Governance and Audit Committee:
Recommendations to the Cabinet:

Scrutiny's Recommendation	Accept (plus, Action and timescale)	Partially Accept (plus, Rationale and Action and timescale)	Reject (plus, Rationale)
1. Ensure the AMX Specialist Posts are fulfilled as soon as possible and ensure the AMX system continues to be fully supported for the service.			
2. Data Map Wales presentation to be extended to CLT and Cabinet and ensure awareness and implementation responsibilities are allocated.			

2024 Governance and Audit Committee Meeting			
Month	March		
Day	1 st	Notes	15 th
Time	10:00-12:30		14:00-16:30
Regular Items	To approve draft minutes: <ul style="list-style-type: none"> 12/01/2024 		GAC Self-assessment
	Audit Wales reports?		
	Internal Audit Plan 2024-25		
	SWAP Internal Audit Report: <ul style="list-style-type: none"> Red Dragon Project 		
	Q3 Strategic Risk Management Report		
	Q4 Fraud and Error		
	2023/24 Q3 Treasury Management Report		
	Corporate Safeguarding Board Activity Report		
Risk Deep Dive	IAWARD0009 - Fraud		
	Work Programme		
Other Items	Sustainable Powys update – confidential session if necessary <ul style="list-style-type: none"> Procurement of supplier, To provide assurance that the specification was robust and fit for purpose, Engagement process. 		
	<i>Global Internal Audit Standards presentation – TBC</i>		
	Self-Assessment Action Plan update		

2024 Governance and Audit Committee Meeting

Month		April		June	
Day	Item No.	18 th	Notes	14 th	Notes
Time		10:00-12:30		10:00-12:30	
Regular Items	1	To approve draft minutes: <ul style="list-style-type: none"> 01/03/2024 		<ul style="list-style-type: none"> Election of Chair (must be a Lay/Independent Member) Election of Vice Chair 	
	2	Audit Wales reports?		To approve draft minutes: <ul style="list-style-type: none"> 18/04/2024 	
	3	SWAP Quarterly Report		Audit Wales reports?	
	4			SWAP Quarterly Report	
	5			Q4 Strategic Risk Management Report	
	6			2023/24 Q4/Year end Treasury Management Report	
	7			Q1 Fraud and Error	
	8			Corporate Safeguarding Board Activity Report	
Risk Deep Dive	9	ICT0010 - Non-compliance with GDPR ICT0029 – Cyber Security Threat		PCC0003 – Negative Regulatory Inspection Reports	
	10	Work Programme		Work Programme	
Other Items	11	Working Group Report: Finance Panel feedback		Working Group Report: Finance Panel feedback	
	12	<i>Regulatory Tracker update TBC</i>		Self Assessment Action Plan update	

	13	WCCIS Strategic Risk Management update		Review of the Council's business planning processes, and how it links performance with finance. To be completed before considering the Statement of Accounts	
	14	Annual Information Governance Report			
	15	Adult Social Services Deep Dive			

Month		July (Seminar)		July	
Day	Item No.	19 th	Notes	26 th	Notes
Time		10:00-12:30		10:00-12:30	
Regular Items	1	Draft Annual Governance Statement		To approve draft minutes: <ul style="list-style-type: none"> 14/06/2024 19/07/2024 	
	2	Council Self Assessment		Audit Wales Audit Plan	
	3			Audit Wales Reports	
	4			SWAP Quarterly Report	
	5			Q1 Strategic Risk Management Report	
	6			Q1 Treasury Management	
	7			Council Annual Self Assessment	
Risk Deep Dive					
	8			Work Programme	
Other Items	9			Self Assessment Action Plan – update	
	10			Working Group Report:	
				Finance Panel feedback Regulatory Tracker update TBC	

2024 Governance and Audit Committee Meeting

2024 Governance and Audit Committee Meeting					
Month		September		October (Seminar)	
Day	Item No.	27 th	Notes	11 th	Notes
Time		10:00-12:30		10:00-12:00	
Regular Items	1	To approve draft minutes: • 26/07/2024		Draft Statement of Accounts	
	2	Audit Wales reports			
	3	SWAP Quarterly Report			
	4	Q2 Fraud and Error			
	5	Q1 Strategic Risk Management			
	6	Q1 Treasury Management			
		Corporate Safeguarding Board			
Risk Deep Dive	7	PCC0005 – Impact on service delivery due to a Pandemic or ILI			
	8	Work Programme		Work Programme	
Other Items					

2024 Governance and Audit Committee Meetings

2024 Governance and Audit Committee Meetings					
Month		October		November	
Day	Item No.	18 th	Notes	29 th	Notes
Time		10:00-12:30		10:00-12:30	
Regular Items	1	To approve draft minutes: • 27/09/2024		To approve draft minutes: • 18/10/2024	
	2	Audit Wales reports		Audit Wales reports	
	3	Annual Governance Statement		SWAP Quarterly Report	
	4	Statement of Accounts (including Letters of Representation, ISA 260 etc)		Q2 Treasury Management	
	5	Pension Fund Accounts		Q2 Strategic Risk Management	
				Corporate Safeguarding Board Activity Report	
Risk Deep Dive	6	PCC0008 – Planned Power Outages		PPPP0030 – Insufficient level of revenue maintenance and capital funding	
	7	Work Programme		Work Programme	
Other Items	8	Self Assessment Action Plan - update		Self Assessment Action Plan - update	
	9	Working Group Report: Finance Panel feedback		Working Group Report: Finance Panel feedback	
	10			Regulatory Tracker update TBC	