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AGENDA

Committee	GOVERNANCE AND AUDIT COMMITTEE
Date and Time of Meeting	TUESDAY, 29 NOVEMBER 2022, 2.00 PM
Venue	COMMITTEE ROOM 4 - COUNTY HALL, MULTI LOCATION MEETING
Membership	Hugh Thomas (Chairperson) Gavin McArthur, David Price, Dr. Janet Wademan, Ahmed, Carr, Goodway, Lewis, Moultrie, Palmer, Waldron and Williams

*Time
approx.*

1 **Apologies for Absence**

To receive apologies for absence.

2 **Declarations of Interest**

To be made at the start of the agenda item in question, in accordance with the Members' Code of Conduct.

3 **Minutes**

To note that the minutes of the Meeting held on 15 November 2022, will be presented to the next Committee on 24 January 2023

4 **Financial Update**

2.05 pm

5 **Audit Wales**

2.15 pm

5.1 Follow-up Waste Management Review (*Pages 5 - 44*)

5.2 Follow-up Leisure Review (*Pages 45 - 102*)

5.3 Summary Report of Assurance and Risk Assessment Work (*Pages 103 - 130*)

5.4 Combined Springing Forward Report (*Pages 131 - 170*)

5.5 Work Programme and Timetable Update (*Pages 171 - 204*)

This document is available in Welsh / Mae'r ddogfen hon ar gael yn Gymraeg

Comfort Break - 3.30pm

- | | | |
|------------|---|---------|
| 6 | Internal Audit | 3.35 pm |
| 6.1 | Audit and Investigation Team - Progress Update (<i>Pages 205 - 288</i>) | |
| 7 | Performance | 3.55 pm |
| 7.1 | Council Complaints - Mid Year Report (<i>Pages 289 - 328</i>) | |
| 8 | Governance and Risk Management | 4.15 pm |
| 8.1 | Corporate Risk Management 2022/23 (Mid-Year) (<i>Pages 329 - 360</i>) | |
| 9 | Outstanding Actions (<i>Pages 361 - 362</i>) | 4.30 pm |
| 10 | Correspondence (<i>Pages 363 - 364</i>) | |
| 11 | Work Programme Update (<i>Pages 365 - 366</i>) | |
| 12 | Urgent Items (if any) | |
| 13 | Date of next meeting | |

The next meeting is scheduled for 24 January 2023

Davina Fiore

Director Governance & Legal Services

Date: Wednesday, 23 November 2022

Contact: Graham Porter, 02920 873401, g.porter@cardiff.gov.uk

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GOVERNANCE & AUDIT COMMITTEE: 29 NOVEMBER 2022

FOLLOW-UP WASTE MANAGEMENT REVIEW**AGENDA ITEM: 5.1****REPORT OF THE DIRECTOR OF ECONOMIC DEVELOPMENT**

Reason for this Report

1. This report has been produced to enable the Governance and Audit Committee to review a report that has been published by Audit Wales in respect of recycling performance, and to consider the management response.
2. The report is provided in respect of the Committee's role to:
 - Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
 - Consider relevant reports, and specific reports as agreed with the external auditors.
 - Comment on the scope and depth of external audit work and to ensure it gives value for money.

Background

3. Cardiff council's waste management service has undergone significant governance and audit review since 2017/18 to make improvements to the service and to address some long-standing operational issues related to budget management, health and safety, sickness absence and management and business controls. This work carried out by internal audit resulted in 92 audit actions, with a further 51 audit actions arising from further follow up audits. Work has progressed to align the operations with Council procedures through ongoing management review and monitoring and now has only 5 outstanding internal audit actions open, and these are due to be closed by December 2022.
4. As part of this fundamental review of the service, in March 2020 Audit Wales completed a review of the Council's plans to reduce waste and achieve the national recycling targets. During this review Audit Wales noted that work had commenced with the Waste & Resources Action Programme (WRAP), Local Partnerships and Welsh Government to look at an operating model to inform the development of an appropriate approach in Cardiff. Correspondence by Audit Wales (**Appendix A**) was presented to Cardiff Council with several considerations made to the Council with regards to the development of the Waste Recycling Strategy. These were accepted:
 - Ensure the waste strategy:

- is sufficiently long-term, so that it sets out plans to reach the existing 70% recycling target for 2024-25 and looks beyond taking into account policy developments from Welsh Government on waste and a circular economy;
 - reflects wider social, economic and environmental goals and supports the Council's wider objectives. For example, the waste strategy could look at how the council corporately could act to support the development of a circular economy by leading by example and supporting infrastructure which supports the reuse of materials;
 - considers waste reduction and waste prevention. The Council might find it helpful to look at our three reports on waste, which includes one specifically on waste prevention; and
 - takes into account any learning from how the service and Council has operated and adjusted during the Covid pandemic.
- Develop a project plan setting out how it is going to implement its forthcoming strategy, including a timetable for making decisions and how it will involve the diversity of the population.
 - Identify the sources of funding required to implement the forthcoming strategy and factor these into the Council's medium term financial plan.

Issues

5. The Council has continued to work closely with the Welsh Government and the Waste and Resources Action Programme (WRAP) to demonstrate its commitment to meeting the statutory targets. A segregated recycling pilot was undertaken across 4,000 homes in the city during January 2022 and a compositional analysis of household and Trade waste in Cardiff. The findings of these exercises informed the development of a new Recycling Strategy 2022-25: 'Cleaner and Greener'. In September 2022 the Recycling Strategy was considered by Cabinet (**Appendix B**) and approved.
6. The main objectives of the strategy are to:
 - Improve material quality
 - Increase recycling participation and capture of priority materials
 - Increase opportunities for communities and residents to recycle
 - Make use of all available data, to develop targeted actions
 - Reduce single use plastics
 - Encourage and support the prevention, reuse and repair of materials
 - Contribute towards developing a circular economy within Wales
 - Improve the Street Scene cleanliness across
7. The main programme of change is as follows:
 - Expand segregated recycling to households (excluding flats and HMO's) using re-usable sacks and caddies to reduce the need for single use plastic bags.
 - Review the expansion of kerbside collection services to cover items currently not collected at the kerbside.
 - Prioritise education and enforcement of food recycling to improve participation in the existing service and improve the current 62% capture.

- Review of approaches to reduce residual waste to support improving compliance for recycling.
 - Develop the business case to move from a Material Recovery Facility to a Material Handling Facility required to manage segregated recycling.
 - Improve recycling in flats and HMO's by the use of pilots to inform the business case and modelling for recycling from these properties.
 - Develop the business case for Recycling Centres and Re-Use Centres across Cardiff.
 - Deliver improvements to Street Scene Services to support improvements in cleansing and enforcement following collections.
 - Improvements to the trade / business waste model to improve recycling and meet new legislative requirements.
 - Identification of wider Council / service area change to value resources and minimise the Council's impact on climate change.
8. In March 2022 Audit Wales undertook a follow up review of the Council's plans to reduce waste and improve its recycling performance to achieve the national recycling targets. All recommendations were agreed and a copy of the report is contained within **Appendix C** and is accompanied by the management response in **Appendix D**.

Legal Implications

9. As the recommendations in this report are to consider and note matters, there are no direct legal implications. However, legal implications may arise if and when the matters under review are implemented with or without any modifications.

Financial Implications

10. The financial implications (if any) arising from this report have been contained within the body of the report.

RECOMMENDATIONS

That the Governance and Audit committee considers and notes the contents of the report and appendices.

Neil Hanratty
Director of Economic Development

The following is attached:

Appendix A: 1841A2020-21 Correspondence from Audit Wales to Cardiff Council

Appendix C: [3205A2022 Waste Management Audit Wales Report](#)

Appendix D: Management Response 2022

Background Papers

Appendix B: [Cabinet Report – September 2022](#)

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Reference: 1841A2020-21

Date issued: 11 June 2020

Dear Sarah

Waste management review

As you are aware, in March 2020 we completed a review of the Council's plans to reduce waste and achieve the national recycling targets. As we found the work to produce a long-term plan to achieve recycling targets and sustain improvement is at an early stage, I thought it would be useful to summarise our findings at this stage to help inform your work rather than produce a detailed report. We do not intend to publish this letter, but we will consider whether we need to do a further review during the audit year 2021-22, when the Council's plans are more advanced.

We found that the Council has been focusing on addressing some long-standing operational issues across the service. These include:

- a pattern of overspends and unrealised savings across several years;
- health and safety issues;
- high levels of sickness absence; and
- key management and business controls not being in place or not being adhered to.

Some of these issues have been the subject of critical Internal Audit reports. Management seems more confident that the service is now operating in a way that is broadly consistent with the Council's procedures, but the Council is continuing to work through the issues and processes are ongoing.

However, the Council's necessary focus on addressing these issues means that the Council is at a very early stage of deciding what its future direction will be in terms of its recycling, how it will get there and what it might cost. The Welsh

Government's recycling target is 64% from 2019-20. It is unlikely that the Council will meet this target in the near future. Its 2018-19 performance was 59.2%.

It is positive that the Council is engaging with the Waste & Resources Action Programme (WRAP), Local Partnerships and Welsh Government to consider the various operational models available to it to improve its recycling performance. The Council now has a better understanding of the service and understandably wants to wait for the outcome of these discussions before it sets its long-term direction. At the time of our fieldwork, the discussions were due to conclude in May 2020, but we appreciate that they may have been delayed due to Covid-19.

The Council now has an opportunity to build on the improvements it has made to the service and develop and implement a clear plan to help it achieve the national recycling targets. We offer the following suggestions that the Council may wish to consider as it develops its waste strategy:

- Ensure the waste strategy:
 - is sufficiently long-term, so that it sets out plans to reach the existing 70% recycling target for 2024-25 and looks beyond taking into account policy developments from Welsh Government on waste and a circular economy;
 - reflects wider social, economic and environmental goals and supports the Council's wider objectives. For example, the waste strategy could look at how the council corporately could act to support the development of a circular economy by leading by example and supporting infrastructure which supports the reuse of materials;
 - considers waste reduction and waste prevention. The Council might find it helpful to look at our three reports on waste, which includes one specifically on waste prevention¹; and
 - takes into account any learning from how the service and Council has operated and adjusted during the Covid pandemic.

¹ The three reports were *Waste Management in Wales - Preventing waste* <https://www.audit.wales/publication/preventing-waste>, *Municipal Recycling* <https://www.audit.wales/publication/waste-management-wales-municipal-recycling>, and *Procuring Residual and Food Waste Treatment Capacity* <https://www.audit.wales/publication/procuring-residual-and-food-waste-treatment-capacity>

- Develop a project plan setting out how it is going to implement its forthcoming strategy, including a timetable for making decisions and how it will involve the diversity of the population.
- Identify the sources of funding required to implement the forthcoming strategy and factor these into the Council's medium term financial plan.

It is important that the Council maintains momentum on developing its waste strategy and then its implementation. As such, the Council should ensure it makes the best use of its governance arrangements in order to have robust oversight of service performance and strategy/policy development. The Council may find it helpful to look at our discussion paper, Six Themes to help make 'Scrutiny fit for the Future', published in February 2019.²

The matters identified above are for your consideration. They are not intended to be formal recommendations or proposals for improvement requiring any specific actions to be reported to us. However, we assume that you will want to reflect on these and consider these matters as the Council continues to consider different options for the waste and recycling service.

I hope that our suggestions are helpful in assisting you in developing your long-term strategy. For the sake of brevity, I have not included the detailed findings that led to these suggestions. However, we would be happy to meet with you to expand on them and discuss the detail.

Yours sincerely

Sara-Jane Byrne
Audit Manager

Cc Councillor Michael Michael (Cabinet Member for Clean Streets, Recycling and Environment)

Cc Councillor Ramesh Patel (Chair of Environmental Scrutiny Committee)

² <https://www.audit.wales/system/files/publications/local-government-scrutiny-2019-discussion-paper-eng.pdf>

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Waste Management – Cardiff Council

Audit year: 2021-22

Date issued: October 2022

Document reference: 3205A2022

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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.

This document is also available in Welsh.

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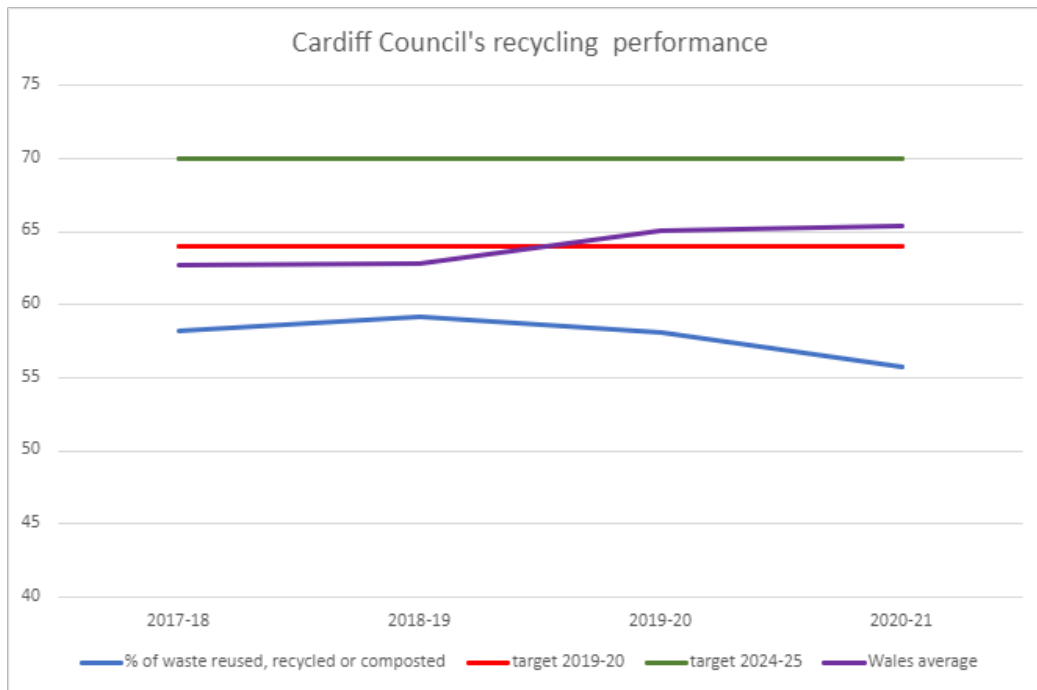
Summary report

Summary

What we reviewed and why

- 1 As shown in **Exhibit 1** below, Cardiff Council (the Council) has a history of poor recycling performance not able to achieve Welsh statutory recycling targets.

Exhibit 1: Cardiff Council's recycling performance



Source: StatsWales

- 2 In March 2020, we completed a review of the Council's plans to reduce waste and achieve the national recycling targets. We found that the Council's necessary focus on resolving some longstanding operational issues meant that it was unable to improve recycling performance. It was only at a very early stage of deciding what its future direction would be in terms of its recycling, how it would get there and what it might cost.
- 3 As outlined in our 2021 audit plan, we have done a further review to consider how the Council is planning to reduce waste and improve its recycling performance. We completed our fieldwork between March and May 2022.
- 4 The Welsh Government has set long-term targets for recycling and re-use of municipal waste. The Welsh Government can levy financial penalties for non-compliance. The target for 2019-20 was 64% and the target for 2024-25 is 70%. The Council's performance in 2019-20 was 58.1%, followed by a fall in performance in 2020-21 to 55.8%. The Council's recycling performance is currently

the lowest in Wales. However, we recognise that the Council's recycling performance is better than comparable cities in England.

What we found

- 5 Our review sought to answer the question: Does the Council have robust plans to improve its waste management service and meet its statutory obligations?
- 6 Overall, we found that: the Council has poor recycling rates and needs to take urgent action to improve its recycling performance. We reached this conclusion because:
 - despite improvement in the management of the service, recycling rates remain poor and significantly below the statutory targets;
 - the Council has yet to implement a strategy to significantly improve its recycling performance;
 - the Council has not fully identified the resources needed to implement its recycling strategy or outlined and mitigated the risks associated with its implementation; and
 - the Council has yet to develop a fully integrated and longer-term direction for waste management.

Recommendations

Exhibit 2: recommendations

The table below sets out the recommendations that we have identified following this review.

Recommendations	
R1	The Council should implement a strategy to significantly improve service delivery and increase its recycling rate as a matter of urgency.
R2	The Council should ensure it allocates the resources it will need to implement its recycling strategy in its financial planning.
R3	The Council should ensure it understands the risks concerning the implementation of the recycling strategy and takes appropriate action to mitigate those risks. This should include the development of an engagement and communication strategy with residents and effective governance and oversight arrangements with councillors and senior officers.

Recommendations

- R4 The Council must continue to develop an integrated and longer-term approach to waste management. This should take into account:
- policy developments from the Welsh Government on waste and a circular economy;
 - wider social, economic and environmental goals that support the Council's wider objectives;
 - waste reduction and waste prevention; and
 - the sustainable development principle, including involving its communities and strengthening integration with other plans and policies.
-
- R5 The Council should continue to explore how other organisations achieve better recycling outcomes and use this information to improve its own performance and shape its longer-term waste strategy.

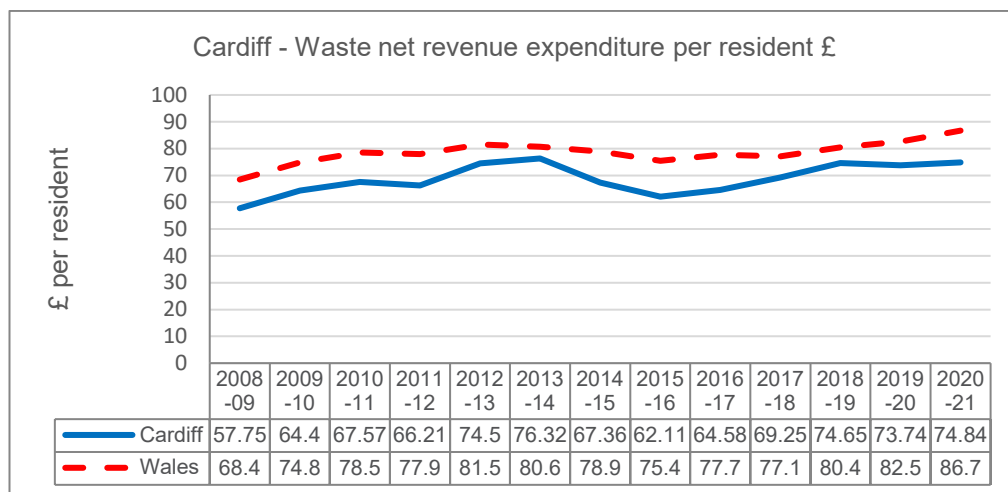
Detailed report

The Council has poor recycling rates and needs to take urgent action to improve its recycling performance

Despite improvement in the management of the service, recycling rates remain poor and significantly below the statutory targets

- 7 The Council's focus has been on addressing a series of longstanding operational issues. These include a pattern of overspends and unrealised savings, health and safety issues, high sickness absence, difficult industrial relations, and management and business controls not being in place or adhered to.
- 8 We recognise that the Council has made improvements to the management of the service. These improvements include:
 - a much-improved understanding of costs and performance across the service;
 - a more effective use of data;
 - the introduction of a new working pattern for waste collections; and
 - continued improvements to the overall control environment to address recommendations made by Internal Audit following a series of adverse audit opinions.
- 9 However, those improvements in the management of the service have not yet had a positive impact on the Council's recycling rates. The Council has a significant distance to travel and limited time available if it is to meet the statutory recycling target of 70% by 2024-25. Not meeting the target places the Council at risk of incurring financial penalties from the Welsh Government.
- 10 **Exhibit 3** below shows that the Council's expenditure on waste per resident has consistently been below the Welsh average. The Council's recycling performance has also been below the Welsh average.

Exhibit 3: waste net revenue expenditure per resident



The Council has yet to implement a strategy to significantly improve its recycling performance

- 11 Our interviews highlight that Council officers understand that the Council will need to change its approach to recycling if it hopes to meet the statutory recycling target of 70% by 2025. The Council has developed a draft recycling strategy for the period up to 2025. This is a short-term plan, which sets out how the Council could achieve the statutory target.
- 12 Meeting the 70% recycling target by 2024-25 will pose significant challenges for the Council. As we set out in the paragraphs below, the Council has significant work to do to implement its strategy. There are tight timescales involved to implement the strategy. The Council's plans do not have much contingency to absorb any unforeseen issues. There is a high risk that the Council may not achieve the statutory recycling target.
- 13 To maximise its chances of success, the Council will need to work quickly to:
- agree its recycling strategy and ensure there is member ownership of it;
 - strengthen governance and oversight arrangements;
 - identify the costs of implementing the recycling strategy and factor these into its financial planning;
 - develop a communications plan to involve residents in the changes; and
 - address specific challenges to improve recycling performance amongst houses of multiple occupancy and businesses.
- 14 We expand upon each of these in the paragraphs below.

There are currently not strong member governance and monitoring arrangements to drive improvement

- 15 At the time of our fieldwork, the Council did not have an agreed recycling strategy to improve its recycling performance. The draft strategy was out to public consultation. Cabinet is due to consider the draft strategy shortly.

- 16 It is crucial that members have ownership of the Council's recycling strategy if it is to increase its recycling performance. Members have a key role to play in their communities to also encourage residents to reduce the amount of residual waste and improve recycling.
- 17 The Council has been working with the Waste and Resources Action Programme (WRAP) and now has a detailed understanding of the city's waste and where the Council needs to focus its efforts. The Council's relationship with WRAP is considered to be positive and constructive by both parties. This should help the Council implement a better approach to recycling.
- 18 The Council has some governance arrangements in place, such as monthly meetings with Operational Managers and regular meetings between WRAP and the Council. Waste management is included as a risk on the Council's corporate risk register. Cabinet, and the Governance and Audit Committee, regularly consider the risk register. The Council also meets regularly with the Welsh Government Minister. However, the governance arrangements do not include a programme management board with elected member, senior officer and WRAP representation, as has been the case with other councils WRAP has worked with. Given the urgent need to improve its recycling performance, the Council needs to strengthen its governance and oversight arrangements at a senior officer and member level. This would ensure there is robust monitoring and challenge of progress of the implementation of the recycling strategy.

The Council has not fully identified the resources needed to implement its recycling strategy or outlined and mitigated the risks associated with its implementation

- 19 There are significant risks to implementing the Council's recycling strategy. We outline some of these in the paragraphs below.
- 20 The Council has not yet fully set out the potential costs of implementing its draft recycling strategy, which is clearly key to its implementation. The Council has started to plan for the changes and has made provision in the capital programme for replacement waste collection vehicles. However, the Council has not clearly articulated these costs to better inform members' decision-making. This will be particularly important given the wider financial challenges being faced by the Council and its estimated £90 million budget gap over the next four years.
- 21 There are a number of significant infrastructure changes and challenges associated with implementing the Council's recycling strategy. To implement a three-stream segregated recycling model, it will need to procure different vehicles to accommodate separate collection of recyclable materials. Supply chain issues are affecting many goods, including motor vehicles. This could cause further delays and increased expense as the Council seeks to replace its existing fleet. The draft strategy does not allow contingency for such delays.
- 22 The Council, advised by WRAP, has identified that fire regulations mean that the current Materials Reclamation Facility (MRF) at Lamby Way cannot be adapted to the segregated recycling collection model as the site footprint is too small. We understand that the Council is confident that it can mitigate the situation in the short term until a replacement site can be found and developed. However, these challenges illustrate the type of issues that could impact on the Council's plans.

They also emphasise the importance of robust oversight and programme management arrangements.

The Council has yet to develop a communications and engagement strategy to improve engagement with residents and drive improved performance

- 23 The Council does not have a communications and engagement strategy with residents to support improved recycling rates. It is important that the Council urgently develop a plan to support the transition to the service changes which are needed. Without a communications strategy, the Council is unlikely to achieve its ambition to improve its recycling performance.
- 24 The Environmental scrutiny committee's March 2022 inquiry into the Local Development Plan¹ suggests that the Council could do more to involve residents when it makes significant decisions. This included involving those persons who reflect the diversity of the population. Meeting the recycling targets is likely to involve a significant change to the way waste is collected. The Council will need to carefully consider how it communicates those changes to residents. The communications plan will need to be clear about what the changes are and when they will happen. The Council will need to set out how it will ensure there is effective communication with all parts of the community to support improved recycling rates.
- 25 The Council has piloted a three-stream segregated recycling model in specific areas of the city. We understand that, subject to a decision by Cabinet on the draft recycling strategy, the Council intends to roll out the pilot across the city. However, the Council has not yet set out the logistics and timing of this. Given the tight timescales involved, the Council will need to determine how it will take account of the feedback from residents on segregating waste so that this can help shape the implementation of the strategy.
- 26 The draft strategy says that the Council plans to review its arrangements for residual waste. The modelling work that the Council has done with WRAP shows that segregated recycling alone will not be sufficient for the Council to meet the 70% recycling target. Therefore, it is likely that to meet the statutory target, the Council will need to reduce and/or restrict the amount of residual waste residents present for collection. Other councils, such as Newport, Wrexham, Bridgend and Swansea, have made changes to their residual waste collections and have subsequently seen improvements in their recycling performance.
- 27 Any such restrictions to residual waste collections would represent a significant service change for residents. Changes to residual waste were not incorporated into the recycling pilot. Therefore, the Council has not tested the impact that might have on recycling rates, or on public opinion and behaviour. The Council should confirm its plans for recycling and residual waste and communicate them to residents as soon as possible. Without an effective communications plan, the Council is unlikely to achieve its ambition to meet the 70% recycling target.

¹ [Letter from the Environmental Scrutiny Committee to Cllr Caro Wild on the Local Development Plan, March 2022.](#)

Houses of multiple occupation and trade waste remain key challenges for the Council to resolve to improve its recycling performance

- 28 Flats and houses of multiple occupation (HMOs) present challenges for household recycling. Cardiff has a greater proportion of this type of housing than other councils in Wales. The Council recognises that it will need to address this challenge to improve its recycling rates. However, it has not yet identified a comprehensive solution to this. The Council is at the early stages of undertaking joint work with Swansea and Newport councils to consider potential solutions. It is also implementing small scale changes. These include making changes to the size of the apertures in communal bins to try to minimise contamination.
- 29 Based on modelling undertaken with WRAP, the Council will also need to make changes to its trade waste collection service if it is to meet the 70% recycling target. Trade waste recycling rates are included in the Council's overall recycling performance. Because the proportion of trade waste is lower than for households, this has the effect of reducing the Council's overall recycling figure. The legislation regarding trade waste is due to change in 2023. This will require commercial businesses to present recycling in separate streams. In advance of the change in legislation, the Council is encouraging commercial customers to engage in recycling and has stopped taking on residual waste only contracts.

The Council has yet to develop a fully integrated and longer-term direction for waste management

- 30 As the Council has been focused on managing operational services issues and the impacts of the pandemic on the service, it has had a reduced focus on the longer-term strategic direction of the service. As a result, the Council's longer-term thinking remains under-developed. This could adversely impact on its wider approach to climate change set out in its One Planet strategy.
- 31 In March 2021, the Welsh Government published 'Beyond Recycling'², its strategy for the circular economy in Wales. The Council has yet to fully develop its approach to this strategy and more recent Welsh Government policy developments on waste and the circular economy. The Council has yet to plan and shift its focus beyond meeting the statutory recycling targets to how its approach to waste can help reduce carbon emissions.
- 32 The Council should consider and build on some of the Council's positive work with Benthg Cymru³ and the Repair Café Wales.⁴ It should reflect wider social, economic and environmental goals that support the Council's broader objectives.

² [beyond-recycling-strategy-document.pdf \(gov.wales\)](#)

³ [www.benthg-cymru.org/](#)

⁴ [repaircafewales.org/](#)

- 33 As the Council develops its broader strategic direction for waste management, it should ensure that it is underpinned by the sustainable development principle. For example:
- the Council has yet to ensure that its longer-term approach to waste management is aligned to its decarbonisation strategy (One Planet Cardiff⁵). Currently, its decarbonisation team and its waste management service do not fully work in an integrated way.
 - whilst the Council has an officer whose role includes looking at planning applications to consider the implications for waste collections, planning and waste management services do not work in an integrated way. This is key to ensure future housing developments encourage greater re-use and recycling. This would also help ensure that existing challenges associated with flats, HMOs and high-density housing are not perpetuated.
 - involving communities will be key to taking forward waste prevention and reduction initiatives.
- 34 The Council has looked outside Wales for good practice, for example, approaches to recycling in flats in London. We would strongly encourage the Council to continue to look for good practice, including outside of the UK. There may not be a single exemplar that can be successfully adopted wholesale in Cardiff. However, there may be ideas or innovative practices that the Council could incorporate into its approach.

⁵ [Our vision for a Carbon Neutral City by 2030, One Planet Cardiff](#)



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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.

Rheoli Gwastraff – Cyngor Caerdydd

Blwyddyn archwilio: 2021-22

Dyddiad cyhoeddi: Hydref 2022

Cyfeirnod y ddogfen: 3205A2022

Paratowyd y ddogfen hon ar gyfer defnydd mewnol Cyngor Caerdydd fel rhan o waith a gyflawnir yn unol ag Adran 17 Deddf Archwilio Cyhoeddus (Cymru) 2004 ac Adran 15 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.

Ni chymerir unrhyw gyfrifoldeb gan yr Archwilydd Cyffredinol na staff Archwilio Cymru mewn perthynas ag unrhyw aelod, cyfarwyddwr, swyddog neu gyflogai arall yn eu cymhwyster unigol, nac mewn perthynas ag unrhyw drydydd parti.

Os ceir cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 Deddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer o ran trin ceisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru ac Archwilio Cymru yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon at Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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 Saesneg. This document is also available in English.

Cynnwys

Mae gan y Cyngor gyfraddau ailgylchu gwael ac mae angen iddo weithredu ar frys i wella'i berfformiad ailgylchu.

Adroddiad cryno

Crynodeb 4

Adroddiad manwl

Mae gan y Cyngor gyfraddau ailgylchu gwael ac mae angen iddo weithredu ar frys i wella'i berfformiad ailgylchu 7

Er bod y modd y rheolir y gwasanaeth wedi gwella, mae cyfraddau ailgylchu'n dal i fod yn wael ac yn sylweddol is na'r targedau statudol 7

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Nid yw'r Cyngor wedi nodi'n llawn pa adnoddau y mae eu hangen i roi ei strategaeth ailgylchu ar waith nac wedi amlinellu a lliniaru'r risgiau sy'n gysylltiedig â'i rhoi ar waith 9

Nid yw'r Cyngor wedi datblygu strategaeth cyfathrebu ac ymgysylltu eto i wella'r modd y mae'n ymgysylltu â thrigolion ac i lywio perfformiad gwell 10

Mae tai amfeddiannaeth a gwastraff masnach yn dal i fod yn heriau allweddol i'r Cyngor eu datrys er mwyn gwella'i berfformiad ailgylchu 11

Nid yw'r Cyngor wedi datblygu cyfeiriad cwbl integredig a thymor hwy eto ar gyfer rheoli gwastraff 11

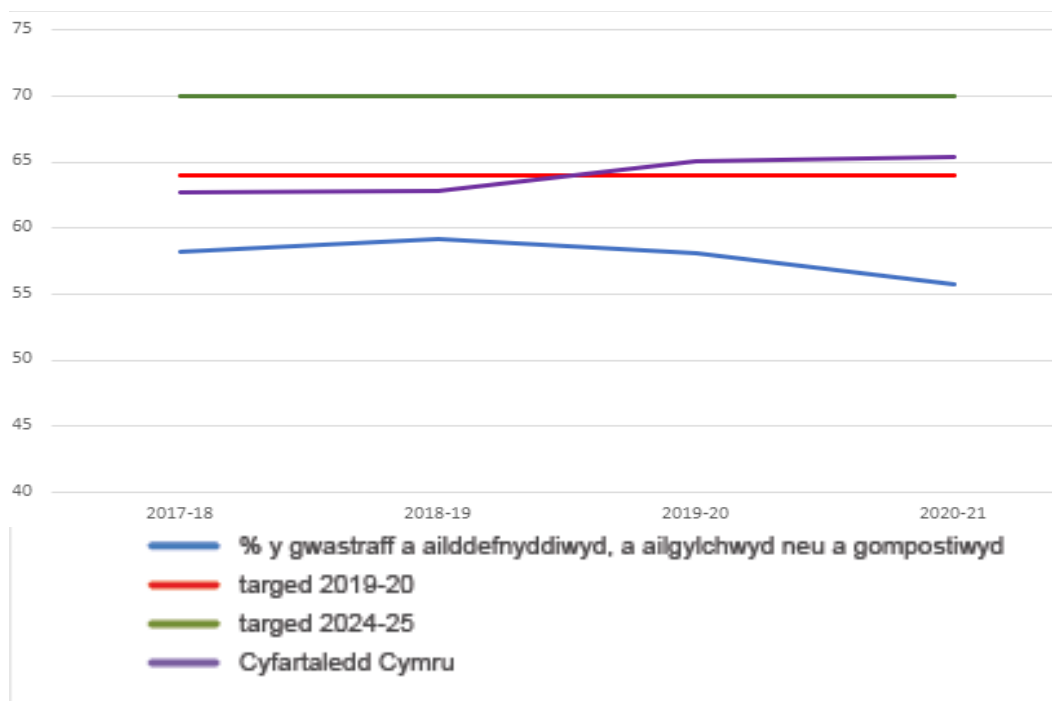
Adroddiad cryno

Crynodeb

Yr hyn y gwnaethom ei adolygu a pham

- 1 Fel a ddangosir yn **Arddangosyn 1** isod, mae gan Gyngor Caerdydd (y Cyngor) hanes o berfformiad ailgylchu gwael gan fethu â chyrraedd targedau ailgylchu statudol Cymru.

Arddangosyn 1: perfformiad ailgylchu Cyngor Caerdydd



Ffynhonnell: StatsCymru

- 2 Ym mis Mawrth 2020, fe wnaethom gwblhau adolygiad o gynlluniau'r Cyngor i leihau gwastraff a chyrraedd y targedau ailgylchu cenedlaethol. Canfuom fod ffocws angenrheidiol y Cyngor ar ddatrys rhai materion gweithredol hirsefydlog yn golygu nad oedd yn gallu gwella perfformiad ailgylchu. Nid oedd ond ar gam cynnar iawn yn y broses o benderfynu beth fyddai ei gyfeiriad yn y dyfodol o ran ei weithgareddau ailgylchu, sut y byddai'n cyrraedd yno a faint allai ei gostio.
- 3 Fel a nodwyd yn ein cynllun archwilio ar gyfer 2021, rydym wedi cynnal adolygiad pellach i ystyried sut y mae'r Cyngor yn bwriadu lleihau gwastraff a gwella'i berfformiad ailgylchu. Fe wnaethom gwblhau ein gwaith maes rhwng mis Mawrth a mis Mai 2022.
- 4 Mae Llywodraeth Cymru wedi pennu targedau hirdymor ar gyfer ailgylchu ac aildefnyddio gwastraff trefol. Gall Llywodraeth Cymru godi cosbau ariannol am

beidio â chydymffurfio. 64% oedd y targed ar gyfer 2019-20 a 70% yw'r targed ar gyfer 2024-25. 58.1% oedd perfformiad y Cyngor yn 2019-20, gyda dirywiad mewn perfformiad yn 2020-21 i 55.8%. Y Cyngor sydd â'r perfformiad ailgylchu isaf yng Nghymru ar hyn o bryd. Fodd bynnag, rydym yn cydnabod bod perfformiad ailgylchu'r Cyngor yn well na dinasoedd tebyg yn Lloegr.

Yr hyn a ganfuom

- 5 Roedd ein hadolygiad yn ceisio ateb y cwestiwn: A oes gan y Cyngor gynlluniau cadarn i wella'i wasanaeth rheoli gwastraff a chyflawni ei rwymedigaethau statudol?
- 6 Ar y cyfan, canfuom fel a ganlyn: mae gan y Cyngor gyfraddau ailgylchu gwael ac mae angen iddo weithredu ar frys i wella'i berfformiad ailgylchu. Daethom i'r casgliad hwn am y rhesymau canlynol:
 - er bod y modd y rheolir y gwasanaeth wedi gwella, mae cyfraddau ailgylchu'n dal i fod yn wael ac yn sylweddol is na'r targedau statudol;
 - nid yw'r Cyngor wedi rhoi strategaeth ar waith eto i wella'i berfformiad ailgylchu;
 - nid yw'r Cyngor wedi nodi'n llawn pa adnoddau y mae eu hangen i roi ei strategaeth ailgylchu ar waith nac wedi amlinellu a lliniaru'r risgiau sy'n gysylltiedig â'i rhoi ar waith; ac
 - nid yw'r Cyngor wedi datblygu cyfeiriad cwbl integredig a thymor hwy eto ar gyfer rheoli gwastraff.

Argymhellion

Arddangosyn 2: argymhellion

Mae'r tabl isod yn nodi'r argymhellion yr ydym wedi'u hadnabod yn dilyn yr adolygiad hwn.

Argymhellion	
A1	Dylai'r Cyngor roi strategaeth ar waith i ddwyn gwelliant sylweddol o ran y modd y mae'n darparu gwasanaethau a chynyddu ei gyfradd ailgylchu fel mater o frys.
A2	Dylai'r Cyngor sicrhau ei fod yn dyrannu'r adnoddau y bydd eu hangen arno i roi ei strategaeth ailgylchu ar waith yn ei gynlluniau ariannol.

Argymhellion

- A3 Dylai'r Cyngor sicrhau ei fod yn deall y risgiau sy'n gysylltiedig â rhoi'r strategaeth ailgylchu ar waith a'i fod yn cymryd camau gweithredu priodol i liniaru'r risgiau hynny. Dylai hyn gynnwys datblygu strategaeth ar gyfer ymgysylltu a chyfathrebu gyda thrigolion a threfniadau llywodraethu a goruchwyllo effeithiol gyda chynghorwyr ac uwch swyddogion.
- A4 Rhaid i'r Cyngor barhau i ddatblygu dull integredig a thymor hwy o reoli gwastraff. Dylai hyn ystyried:
- datblygiadau polisi gan Lywodraeth Cymru ar wastraff ac economi gylchol;
 - nodau cymdeithasol, economaidd ac amgylcheddol ehangach sy'n ategu amcanion ehangach y Cyngor;
 - lleihau gwastraff ac atal gwastraff; a hefyd
 - yr egwyddor datblygu cynaliadwy, gan gynnwys mynd ati i gynnwys ei gymunedau a chryfhau integreiddio â chynlluniau a pholisïau eraill.
- A5 Dylai'r Cyngor barhau i archwilio sut y mae sefydliadau eraill yn cyflawni deilliannau ailgylchu gwell a defnyddio'r wybodaeth hon i wella'i berfformiad ei hun a llunio'i strategaeth gwastraff ar gyfer y tymor hwy.

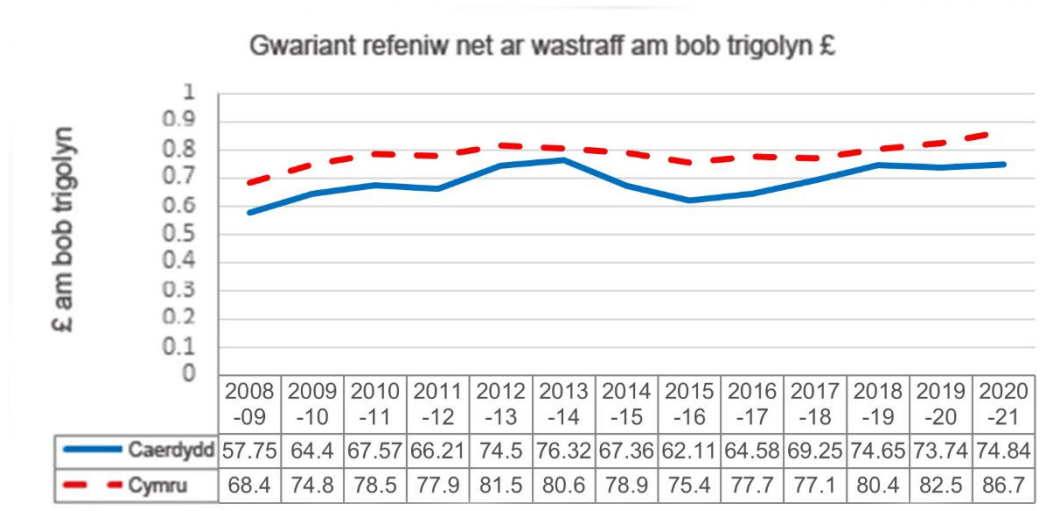
Adroddiad manwl

Mae gan y Cyngor gyfraddau ailgylchu gwael ac mae angen iddo weithredu ar frys i wella'i berfformiad ailgylchu

Er bod y modd y rheolir y gwasanaeth wedi gwella, mae cyfraddau ailgylchu'n dal i fod yn wael ac yn sylweddol is na'r targedau statudol

- 7 Mae ffocws y Cyngor wedi bod ar fynd i'r afael â chyfres o faterion gweithredol hirsefydlog. Mae'r rhain yn cynnwys patrwm o orwariannau ac arbedion heb eu gwireddu, materion iechyd a diogelwch, cyfraddau absenoldeb oherwydd salwch uchel, perthnasoedd diwydiannol anodd, a rheolaethau rheoli a busnes nad oeddent yn eu lle neu nad oedd pobl yn ymlynu wrthynt.
- 8 Rydym yn cydnabod bod y Cyngor wedi gwneud gwelliannau i'r modd y rheolir y gwasanaeth. Mae'r gwelliannau hyn yn cynnwys:
 - dealltwriaeth well o lawer am gostau a pherfformiad ar draws y gwasanaeth;
 - defnydd mwy effeithiol o ddata;
 - cyflwyno patrwm gweithio newydd ar gyfer casgliadau gwastraff; a
 - gwelliannau parhaus i'r amgylchedd rheolaeth ar y cyfan i fynd i'r afael ag argymhellion a wnaed gan y tîm Archwilio Mewnol yn dilyn cyfres o farnau archwilio anffafriol.
- 9 Fodd bynnag, nid yw'r gwelliannau hynny i'r modd y rheolir y gwasanaeth wedi cael effaith gadarnhaol ar gyfraddau ailgylchu'r Cyngor eto. Mae gan y Cyngor bellter sylweddol i'w deithio ac amser cyfyngedig ar gael os yw'n mynd i gyrraedd y targed ailgylchu statudol o 70% erbyn 2024-25. Mae peidio â chyrraedd y targed yn rhoi'r Cyngor mewn perygl o gael cosbau ariannol gan Lywodraeth Cymru.
- 10 Mae **Arddangosyn 3** isod yn dangos bod gwariant y Cyngor ar wastraff am bob trigolyn wedi bod yn gyson yn is na chyfartaledd Cymru. Mae perfformiad ailgylchu'r Cyngor wedi bod islaw cyfartaledd Cymru hefyd.

Arddangosyn 3: gwariant refeniw net ar wastraff am bob trigolyn



Nid yw'r Cyngor wedi rhoi strategaeth ar waith eto i wella'i berfformiad ailgylchu

- 11 Mae ein cyfweiliadau'n amlygu bod swyddogion y Cyngor yn deall y bydd angen i'r Cyngor newid ei ddull o ymdrin ag ailgylchu os yw'n gobeithio cyrraedd y targed ailgylchu statudol o 70% erbyn 2025. Mae'r Cyngor wedi datblygu strategaeth ailgylchu ddrafft ar gyfer y cyfnod hyd at 2025. Cynllun byrdymor yw hwn, sy'n disgrifio sut y gallai'r Cyngor gyrraedd y targed statudol.
- 12 Bydd cyrraedd y targed ailgylchu o 70% erbyn 2024-25 yn creu heriau sylweddol i'r Cyngor. Fel yr ydym yn ei nodi yn y paragraffau isod, mae gan y Cyngor waith sylweddol i'w wneud i roi ei strategaeth ar waith. Mae rhoi'r strategaeth ar waith yn golygu gweithio o fewn graddfeydd amser tynn. Nid yw cynlluniau'r Cyngor yn cynnwys rhyw lawer o fesurau wrth gefn i amsugno unrhyw faterion nas rhagwelwyd. Ceir risg uchel efallai na fydd y Cyngor yn cyrraedd y targed ailgylchu statudol.
- 13 I gynyddu i'r eithaf ei siawns o lwyddo, bydd angen i'r Cyngor weithio'n gyflym i:
 - gytuno ar ei strategaeth ailgylchu a sicrhau bod perchnogaeth arni gan yr aelodau;
 - cryfhau trefniadau llywodraethu a goruchwyllo;
 - nodi costau rhoi'r strategaeth ailgylchu ar waith a chynnwys y rhain yn ei gynlluniau ariannol;
 - datblygu cynllun cyfathrebu i gynnwys trigolion yn y newidiadau; a
 - mynd i'r afael â heriau penodol i wella perfformiad ailgylchu ymhlith tai amlfeddiannaeth a busnesau.
- 14 Rydym yn ymhelaethu ar bob un o'r rhain yn y paragraffau isod.

Nid oes trefniadau cryf ar hyn o bryd ar gyfer llywodraethu a monitro gan aelodau i lywio gwelliant

- 15 Ar adeg ein gwaith maes, nid oedd gan y Cyngor strategaeth ailgylchu y cytunwyd arni i wella'i berfformiad ailgylchu. Roedd y strategaeth ddrafft wedi'i chyhoeddi ar

gyfer ymgynghori â'r cyhoedd. Mae'r Cabinet i fod i ystyried y strategaeth ddrafft yn fuan.

- 16 Mae'n hollbwysig bod gan aelodau berchnogaeth ar strategaeth ailgylchu'r Cyngor er mwyn iddo gynyddu ei berfformiad ailgylchu. Mae gan aelodau rôl allweddol yn eu cymunedau i fynd ati hefyd i annog trigolion i leihau swm y gwastraff gweddillol a gwella arferion ailgylchu.
- 17 Mae'r Cyngor wedi bod yn gweithio gyda Rhaglen Weithredu'r Cynllun Gwastraff ac Adnoddau (WRAP) a bellach mae ganddo ddealltwriaeth fanwl am wastraff yn y ddinas a ble y mae angen i'r Cyngor ganolbwyntio'i ymdrechion. Mae'r ddau barti'n ystyried bod perthynas y Cyngor â WRAP yn gadarnhaol ac yn adeiladol. Dylai hyn helpu'r Cyngor i roi dull gwell ar waith lle mae ailgylchu yn y cwestiwn.
- 18 Mae gan y Cyngor rai trefniadau llywodraethu, megis cyfarfodydd misol gyda Rheolwyr Gweithredol a chyfarfodydd rheolaidd rhwng WRAP a'r Cyngor. Mae rheoli gwastraff wedi'i gynnwys fel risg ar gofrestr risgiau corfforaethol y Cyngor. Mae'r Cabinet, a'r Pwyllgor Llywodraethu ac Archwilio, yn ystyried y gofrestr risgiau'n rheolaidd. Mae'r Cyngor hefyd yn cwrdd yn rheolaidd â'r Gweinidog yn Llywodraeth Cymru. Fodd bynnag, nid yw'r trefniadau llywodraethu'n cynnwys bwrdd rheoli rhaglen â chynrychiolaeth o blith aelodau etholedig, uwch swyddogion a WRAP, fel sydd wedi bod yn digwydd gyda chynghorau eraill y mae WRAP wedi gweithio gyda hwy. O ystyried yr angen dybryd i wella'i berfformiad ailgylchu, mae angen i'r Cyngor gryfhau ei drefniadau llywodraethu a goruchwyllo ar lefel uwch swyddogion ac aelodau. Byddai hyn yn sicrhau bod cynnydd o ran rhoi'r strategaeth ailgylchu ar waith yn cael ei fonitro a'i herio'n gadarn.

Nid yw'r Cyngor wedi nodi'n llawn pa adnoddau y mae eu hangen i roi ei strategaeth ailgylchu ar waith nac wedi amlinellu a lliniaru'r risgiau sy'n gysylltiedig â'i rhoi ar waith

- 19 Ceir risgiau sylweddol i roi strategaeth ailgylchu'r Cyngor ar waith. Rydym yn amlinellu rhai o'r rhain yn y paragraffau isod.
- 20 Nid yw'r Cyngor wedi nodi'n llawn eto beth fydd costau posibl rhoi ei strategaeth ailgylchu ddrafft ar waith, sy'n amlwg yn allweddol i'w rhoi ar waith. Mae'r Cyngor wedi dechrau cynllunio ar gyfer y newidiadau ac mae wedi gwneud darpariaeth yn y rhaglen gyfalaf ar gyfer cerbydau casglu gwastraff newydd. Fodd bynnag, nid yw'r Cyngor wedi disgrifio'r costau hyn yn eglur i ddarparu gwybodaeth well ar gyfer prosesau penderfynu'r aelodau. Bydd hyn yn arbennig o bwysig o ystyried yr heriau ariannol ehangach a wynebir gan y Cyngor a'r bwllch o £90 miliwn a amcangyfrifir yn ei gyllideb dros y pedair blynedd nesaf.
- 21 Mae nifer o newidiadau a heriau sylweddol o ran seilwaith sy'n gysylltiedig â rhoi strategaeth ailgylchu'r Cyngor ar waith. I roi model ailgylchu sy'n seiliedig ar wahanu'n dair ffrwd ar waith, bydd angen iddo gaffael cerbydau gwahanol i'w gwneud yn bosibl casglu deunyddiau ailgylchadwy ar wahân. Mae materion o ran y gadwyn gyflenwi'n effeithio ar lawer o nwyddau, gan gynnwys cerbydau modur. Gallai hyn achosi oedi pellach a threuliau uwch wrth i'r Cyngor geisio adnewyddu ei fflyd bresennol. Nid yw'r strategaeth ddrafft yn cynnwys mesurau wrth gefn ar gyfer oedi o'r fath.

- 22 Mae'r Cyngor, gan gael ei gynghori gan WRAP, wedi nodi bod rheoliadau tân yn golygu na ellir addasu'r Cyfleuster Adfer Deunyddiau (CAD) presennol yn Ffordd Lamby i ddefnyddio'r model ailgylchu sy'n seiliedig ar wahanu deunyddiau gan bod ôl troed y safle'n rhy fach. Rydym yn deall bod y Cyngor yn hyderus y gall leddfu'r sefyllfa yn y tymor byr nes gellir canfod a datblygu safle yn ei le. Fodd bynnag, mae'r heriau hyn yn enghreifftio'r mathau o faterion a allai effeithio ar gynlluniau'r Cyngor. Maent hefyd yn pwysleisio pwysigrwydd trefniadau cadarn ar gyfer goruchwyllo a rheoli'r rhaglen.

Nid yw'r Cyngor wedi datblygu strategaeth cyfathrebu ac ymgysylltu eto i wella'r modd y mae'n ymgysylltu â thrigolion ac i lywio perfformiad gwell

- 23 Nid oes gan y Cyngor strategaeth ar gyfer cyfathrebu ac ymgysylltu â thrigolion i gefnogi cyfraddau ailgylchu gwell. Mae'n bwysig bod y Cyngor yn mynd ati ar frys i ddatblygu cynllun i roi cymorth i bontio i'r newidiadau i'r gwasanaeth y mae eu hangen. Heb strategaeth gyfathrebu, mae'r Cyngor yn annhebygol o wireddu ei uchelgais i wella'i berfformiad ailgylchu.
- 24 Mae ymchwiliad y pwyllgor craffu Amgylcheddol ym mis Mawrth 2022 i'r Cynllun Datblygu Lleol¹ yn awgrymu y gallai'r Cyngor wneud mwy i gynnwys trigolion pan fo'n gwneud penderfyniadau arwyddocaol. Roedd hyn yn cynnwys mynd ati i gynnwys y bobl hynny sy'n adlewyrchu amrywiaeth y boblogaeth. Mae cyrraedd y targedau ailgylchu'n debygol o olygu newid sylweddol i'r ffordd y caiff gwastraff ei gasglu. Bydd angen i'r Cyngor ystyried yn ofalus sut y mae'n cyfleu'r newidiadau hynny i drigolion. Bydd angen i'r cynllun cyfathrebu fod yn glir ynglŷn â beth yw'r newidiadau a phryd y byddant yn digwydd. Bydd angen i'r Cyngor nodi sut y bydd yn sicrhau bod cyfathrebu effeithiol yn digwydd gyda phob rhan o'r gymuned i ategu cyfraddau ailgylchu gwell.
- 25 Mae'r Cyngor wedi treialu model ailgylchu sy'n seiliedig ar wahanu'n dair ffrwd mewn ardaloedd penodol yn y ddinas. Rydym yn deall, yn amodol ar benderfyniad gan y Cabinet ynglŷn â'r strategaeth ailgylchu ddrafft, bod y Cyngor yn bwriadu cyflwyno'r cynllun peilot ledled y ddinas. Fodd bynnag, nid yw'r Cyngor wedi nodi logisteg ac amseriad hyn eto. O ystyried y graddfeydd amser tynn, bydd angen i'r Cyngor benderfynu sut y bydd yn ystyried yr adborth gan drigolion ar wahanu gwastraff fel bod hyn yn gallu helpu i lunio'r modd y rhoddir y strategaeth ar waith.
- 26 Mae'r strategaeth ddrafft yn nodi bod y Cyngor yn bwriadu adolygu ei drefniadau ar gyfer gwastraff gweddillol. Mae'r gwaith modelu y mae'r Cyngor wedi'i wneud gyda WRAP yn dangos na fydd ailgylchu deunyddiau wedi'u gwahanu yn unig yn ddigon i'r Cyngor gyrraedd y targed ailgylchu o 70%. Felly, er mwyn cyrraedd y targed statudol, mae'n debygol y bydd angen i'r Cyngor leihau a/neu gyfyngu ar swm y gwastraff gweddillol y mae trigolion yn ei gyflwyno i'w gasglu. Mae cynghorau eraill, megis Casnewydd, Wrecsam, Pen-y-bont ar Ogwr ac Abertawe wedi gwneud newidiadau i'w casgliadau gwastraff gweddillol ac wedi gweld gwelliannau i'w perfformiad ailgylchu wedi hynny.

¹ [Llythyr oddi wrth y Pwyllgor Craffu Amgylcheddol at y Cyngh. Caro Wild ar y Cynllun Datblygu Lleol, Mawrth 2022.](#)

- 27 Byddai unrhyw gyfyngiadau o'r fath ar gasgliadau gwastraff gweddillol yn newid sylweddol i wasanaethau ar gyfer trigolion. Ni chafodd newidiadau i wastraff gweddillol eu hymgorffori yn y cynllun peilot ailgylchu. Felly, nid yw'r Cyngor wedi profi'r effaith y gallai hynny ei chael ar gyfraddau ailgylchu, nac ar farn ac ymddygiad y cyhoedd. Dylai'r Cyngor gadarnhau ei gynlluniau ar gyfer ailgylchu a gwastraff gweddillol a'u cyfleu i drigolion cyn gynted â phosibl. Heb gynllun cyfathrebu effeithiol, mae'r Cyngor yn annhebygol o wireddu ei uchelgais i gyrraedd y targed ailgylchu o 70%.

Mae tai amlfeddiannaeth a gwastraff masnach yn dal i fod yn heriau allweddol i'r Cyngor eu datrys er mwyn gwella'i berfformiad ailgylchu

- 28 Mae fflatiau a thai amlfeddiannaeth yn creu heriau ar gyfer ailgylchu gan aelwydydd. Mae gan Gaerdydd gyfran fwy o'r mathau hyn o dai na chynghorau eraill yng Nghymru. Mae'r Cyngor yn cydnabod y bydd angen iddo fynd i'r afael â'r her yma er mwyn gwella'i gyfraddau ailgylchu. Fodd bynnag, nid yw wedi nodi datrysiad cynhwysfawr i hyn eto. Mae'r Cyngor yn y camau cynnar o ran gwneud gwaith ar y cyd gyda chynghorau Abertawe a Chasnewydd i ystyried datrysiadau posibl. Mae hefyd yn rhoi newidiadau ar raddfa fach ar waith. Mae'r rhain yn cynnwys gwneud newidiadau i faint yr agoriadau mewn biniau cymunol i geisio lleihau i'r eithaf yr achosion o halogi.
- 29 Yn seiliedig ar waith modelu a wnaed gyda WRAP, bydd angen i'r Cyngor hefyd wneud newidiadau i'w wasanaeth casglu gwastraff masnach os yw'n mynd i gyrraedd y targed ailgylchu o 70%. Caiff cyfraddau ailgylchu gwastraff masnach eu cynnwys ym mherfformiad ailgylchu'r Cyngor ar y cyfan. Gan bod cyfran y gwastraff masnach yn llai nag ar gyfer aelwydydd, mae hyn yn cael effaith o ran gostwng ffigwr ailgylchu'r Cyngor ar y cyfan. Mae'r ddeddfwriaeth ar gyfer gwastraff masnach yn mynd i fod yn newid yn 2023. Bydd y ddeddfwriaeth hon yn ei gwneud yn ofynnol i fusnesau masnachol gyflwyno deunyddiau i'w hailgylchu mewn ffrydiau ar wahân. Cyn y newid i'r ddeddfwriaeth, mae'r Cyngor yn annog cwsmeriaid masnachol i ddechrau ailgylchu ac mae wedi rhoi'r gorau i ymrwymo i gcontractau ar gyfer gwastraff gweddillol yn unig.

Nid yw'r Cyngor wedi datblygu cyfeiriad cwbl integredig a thymor hwy eto ar gyfer rheoli gwastraff

- 30 Gan bod y Cyngor wedi bod yn canolbwyntio ar reoli materion gweithredol mewn gwasanaethau ac effeithiau'r pandemig ar y gwasanaeth, bu ganddo lai o ffocws ar gyfeiriad strategol tymor hwy'r gwasanaeth. O ganlyniad, mae syniadau'r Cyngor ar gyfer y tymor hwy'n dal heb ddatblygu digon. Gallai hyn effeithio'n andwyol ar ei ddull ehangach o ymdrin â newid hinsawdd a nodir yn ei strategaeth Un Blaned.
- 31 Ym mis Mawrth 2021, fe gyhoeddodd Llywodraeth Cymru 'Mwy Nag Ailgylchu'², ei strategaeth ar gyfer yr economi gylchol yng Nghymru. Nid yw'r Cyngor wedi datblygu ei ddull mewn ymateb i'r strategaeth hon a datblygiadau polisi mwy diweddar gan Lywodraeth Cymru ar wastraff a'r economi gylchol yn llawn eto. Nid

² [strategaeth-mwy-nag-ailgylchu.pdf \(llyw.cymru\)](#)

yw'r Cyngor wedi cynllunio a newid ei ffocws y tu hwnt i gyrraedd y targedau ailgylchu statudol i ystyried sut y gall ei ddull o ymdrin â gwastraff helpu i leihau allyriadau carbon eto.

- 32 Dylai'r Cyngor ystyried ac adeiladu ar beth o waith cadarnhaol y Cyngor gyda Benthyc Cymru³ a Chaffi Trwsio Cymru.⁴ Dylai adlewyrchu nodau cymdeithasol, economaidd ac amgylcheddol ehangach sy'n ategu amcanion ehangach y Cyngor.
- 33 Wrth i'r Cyngor ddatblygu ei gyfeiriad strategol ehangach ar gyfer rheoli gwastraff, dylai sicrhau ei fod yn cael ei danatgu gan yr egwyddor datblygu cynaliadwy. Er enghraifft:
- nid yw'r Cyngor wedi sicrhau eto bod ei ddull hirdymor o reoli gwastraff yn gyson â'i strategaeth ddatgarboneiddio (Caerdydd Un Blaned⁵). Ar hyn o bryd, nid yw ei dîm datgarboneiddio a'i wasanaeth rheoli gwastraff yn gweithio'n llawn mewn ffordd integredig.
 - er bod gan y Cyngor swyddog y mae ei rôl yn cynnwys edrych ar geisiadau cynllunio i ystyried y goblygiadau ar gyfer casgliadau gwastraff, nid yw'r gwasanaethau cynllunio a rheoli gwastraff yn gweithio mewn ffordd integredig. Mae hyn yn allweddol i sicrhau bod datblygiadau tai yn y dyfodol yn rhoi anogaeth i ailddenyddio ac ailgylchu mwy. Byddai hyn hefyd yn helpu i sicrhau nad yw heriau presennol sy'n gysylltiedig â fflatiau, tai amlfeddiannaeth a thai dwysedd uchel yn cael eu bytholi.
 - bydd cynnwys cymunedau'n allweddol i symud ymlaen gyda mentrau atal a lleihau gwastraff.
- 34 Mae'r Cyngor wedi chwilio'r tu allan i Gymru am arfer da, er enghraifft dulliau o ailgylchu mewn fflatiau yn Llundain. Byddem yn annog y Cyngor yn gryf i barhau i chwilio am arfer da, gan gynnwys y tu allan i'r DU. Efallai na fydd un patrwm y gellir ei fabwysiadu'n llwyddiannus yn ei gyfanrwydd yng Nghaerdydd. Fodd bynnag, efallai y bydd syniadau neu arferion arloesol y gallai'r Cyngor eu hymgorffori yn ei ddull.

³ www.benthyg-cymru.org/

⁴ repaircafewales.org/

⁵ [Ein gweledigaeth ar gyfer dinas Carbon Niwtral erbyn 2030, Caerdydd Un Blaned](#)



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Management Response to Audit Wales review of Waste Management

R1 The Council should implement a strategy to significantly improve service delivery and increase its recycling rate as a matter of urgency

This Recommendation is accepted

The Council has a draft strategy which has been through a public consultation exercise and is being presented to Cabinet in September for final approval. The Council has delivered a pilot scheme to test one of the key interventions of the new strategy which has been successful and will enable the proposal for segregated recycling to be implemented once the Strategy is formally approved.

Although Cardiff has faced some difficulties in meeting the Welsh Government statutory targets, good progress has been made in recent years both in terms of agreeing a preferred strategy in line with the Welsh Government blueprint and also in implementing new initiatives to improve recycling performance which is now starting to be realised.

There has been a positive increase in performance from 58.19 in 2021/22 to 64.5% in Qtr 1 2022.

Several initiatives have been introduced including:

- 1) No black bags at Recycling Centres
- 2) No new 'residual only' contracts in trade services
- 3) The introduction of community recycling zones
- 4) Recycling of hygiene waste
- 5) The introduction of a Reuse Shop at Lamby Way

The Covid pandemic has delayed the realisation of the full benefits of these measures, but it is anticipated that this year performance will exceed previous years.

It is also worth noting that although Cardiff currently lags a little behind where it needs to be in terms of statutory targets, Cardiff performs extremely well compared to other large cities across the UK. It is the best performing core city in the UK, and one of the best performing cities for recycling in Europe.

R2 The Council should ensure it allocates the resources it will need to implement its recycling strategy in its financial planning

This Recommendation is accepted

The Council is working very closely with WRAP to model the resources required to implement the key elements of the strategy. This involves four key pieces of work:

- 1) Segregated Recycling Options Modelling
- 2) Trade Review
- 3) Material Recovery Facility / Waste Transfer Station Review
- 4) Flats Review (working in collaboration with Swansea)

Business plans will be created for each project to highlight resource requirements. The service has implemented pilots to ensure information in the modelling is real and robust. For example, the segregated recycling pilot has allowed real time data to be used in the options modelling for the business plan.

Based on the WRAP modelling and the recent trials the implementation of the Recycling Strategy can be delivered in line with current budget allocations. Any increase in costs should be largely mitigated through increased income from improved material quality. It is however acknowledged that there will be a requirement for capital investment to modernise the infrastructure to support the delivery of the strategy including new vehicles and a new transfer station. The Council will work closely with Welsh Government to address these costs.

R3 The Council should ensure it understands the risks concerning the implementation of the recycling strategy and takes appropriate action to mitigate those risks. This should include the development of an engagement and communication strategy with residents and effective governance and oversight arrangements with councillors and senior officers

This Recommendation is accepted

The Council is working with WRAP to learn from the experience of other local authorities in delivering large scale recycling programmes to ensure risks are identified and appropriately managed/mitigated.

The Council is treating the implementation of the Recycling Strategy as a major change programme and has put in place the governance and associated project management arrangements to ensure performance and risks are monitored effectively and reported corporately.

On top of this, regular meetings take place with the Chief Executive and the Head of Finance to ensure corporate oversight of the programme and progress is reported to the Council's Senior Management Team Programme Board at quarterly intervals.

Stakeholder meetings are also being set up to enable the community to have a strong on-going input into the Recycling Service.

The Council has made tackling climate change a clear priority through its One Planet Cardiff Strategy and the Stronger, Fairer, Greener Policy. Recycling Services are a key part of this and the department is working closely with colleagues across the authority, as well as external partners to ensure that the

implementation of the Recycling Strategy is not just about meeting targets, but 'doing the right thing'.

A communications strategy will be developed to support the roll-out of the Recycling Strategy with assistance from external experts to engage the public and businesses on the journey and to help the people of the city understand that recycling is a tangible action they can take to combat climate change and to improve our carbon footprint.

- R4 The Council must continue to develop an integrated and longer-term approach to waste management. This should take into account:**
- **policy developments from Welsh Government on waste and a circular economy.**
 - **wider social, economic and environmental goals that support the Council's wider objectives.**
 - **waste reduction and waste prevention; and**
 - **the sustainable development principle, including involving its communities and strengthening**

This Recommendation is accepted

The Council is aware of the future direction of Welsh Government policy – beyond recycling – and the move towards a zero waste, a circular economy, and a net zero carbon society which uses only its fair share of resources, sourced mainly from within Wales.

However, the Council has necessarily had to focus its attention on achieving the statutory recycling targets. Cardiff has a number of challenges that other local authorities in Wales do not have, such as the scale of the Council's trade waste service which has significantly skewed the performance of household recycling. This has meant that Cardiff has been behind the rest of Wales in its recycling performance.

Although the focus has been clearly on improving recycling performance, the Council has begun to implement initiatives that go beyond recycling including the introduction of a re-use centre at Lamby Way and a commitment to develop plans for further roll-out across the city.

The new strategy will also see the Council start to implement a squeeze on residual waste collections to encourage more of what is currently collected to be recycled. This is a flexible process that can be further extended as we work towards zero waste.

There are also examples of supporting the Council's wider objectives, including migrating our fleet onto green fuel sources including introducing Electric Vehicles into our collections fleet.

We have introduced pop-up recycling centres at various locations throughout the city to increase access to residents who ordinarily wouldn't visit our recycling centres.

The Council works with a number of community groups on joint-initiatives, such as litter picking groups and the rivers group, and we expect to build on these successful schemes over the months/years.

The Council is currently rolling-out textile recycling into all of the city's schools. We are working with charities and organisations to promote re-use including Pod-Back to recycle coffee pods.

The Council is also exploring possibilities to further integrate its recycling service into its economic development service to ensure the opportunities for the development of the circular economy become mainstreamed.

R5 The Council should continue understand how other organisations achieve better recycling outcomes and use this information to improve its own performance and shape its longer-term waste strategy

This Recommendation is accepted

Cardiff's recycling challenges more closely relate to the challenges faced by other major cities rather than the less urban authorities of Wales. Nonetheless, the Council proactively works with all Local Authorities across Wales through the CSS (Waste) group and CLAIRE Wales to understand best practice and has built learnings into our recycling service and strategy.

Cardiff's housing stock has a higher percentage of flats and HMO's (Houses in Multiple Occupation) compared to most LA's in Wales and this presents a unique set of challenges in meeting Welsh Government recycling targets. The Council is working alongside Newport City Council and Swansea City Council in conjunction with WRAP to find a solution to the low recycling performance in flats and HMO's. We have spoken with several cities across the UK experiencing similar issues with recycling performance in flats and HMO's and have yet to identify a successful solution to this problem.

The Council will continue to engage and remains keen to learn of any examples of best practice.

GOVERNANCE & AUDIT COMMITTEE: 29 NOVEMBER 2022

FOLLOW-UP LEISURE REVIEW**AGENDA ITEM: 5.2****REPORT OF THE DIRECTOR OF ECONOMIC DEVELOPMENT**

Reason for this Report

1. This report has been produced to enable the Governance and Audit Committee to review a report that has been published by Audit Wales on the Council's progress in meeting the proposals for improvement made in their Review of Leisure Services report in 2020, and to consider the management response.
2. The report is provided in respect of the Committee's role to:
 - Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
 - Consider relevant reports, and specific reports as agreed with the external auditors.
 - Comment on the scope and depth of external audit work and to ensure it gives value for money.

Background

3. In October 2020, Audit Wales reported the findings of their review of the leisure services provided by Greenwich Leisure Ltd (GLL) and how they contributed to the achievement of the Council's well-being objectives as described in the Council's Corporate Plan, Delivering Capital Ambition. A copy of the Audit Wales report is linked within the background papers to this report in **Appendix E**.
4. The findings from the above review were based on fieldwork undertaken prior to the COVID-19 pandemic. At that time, it was concluded the Council had achieved its key aim of keeping its leisure centres open but there was scope for the Council to better apply the sustainable development principle and strengthen its arrangements to assure itself that its contract with GLL was delivering value for money.

Issues

5. In October 2022 Economy and Culture Scrutiny Committee reviewed the Leisure Services Contract discussing opportunities to improve the revenue position post-pandemic as identified in the Local Partnerships contract review report. The report was noted and a follow up report

will be provided on progress. A copy of the Economy and Culture Scrutiny Committee report can be found within the background papers to this report in **Appendix C**.

6. In October Cabinet also considered the Leisure Services Contract review, with a focus on opportunities to improve the revenue position post-pandemic as identified in the Local Partnerships contract review report. To mitigate increased energy costs in the current financial year, it was agreed in principle, that the council will make relief payments to GLL and enable GLL to acquire their energy at a cheaper rate either directly or indirectly through the Crown Commercial Service. A full business case will be developed on the proposal to upgrade the energy infrastructure of leisure centres to achieve sustainable energy savings in the long term. A separate business case will be prepared for Pentwyn Leisure Centre. A copy of the Cabinet report is linked within the background papers to this report in **Appendix D**.
7. Audit Wales undertook a follow-up review during April and May 2022 to assess the Council's progress in addressing the six proposals for improvement made in the 2020 report. All recommendations were agreed. The Audit Wales report is contained within **Appendix A** and is accompanied by a management response in **Appendix B** for Governance and Audit Committee discussion and consideration.

Legal Implications

8. The recommendations in this report are to consider and note the Wales Audit Report (Oct 22) and the Management Response to the same. Therefore, there are no direct legal implications. However, legal implications may arise if and when the matters under review are implemented with or without any modifications.

Financial Implications

9. The financial implications (if any) arising from this report have been contained within the body of the report.

RECOMMENDATIONS

That the Governance and Audit Committee considers and notes the Audit Wales Report and the accompanying management response.

Neil Hanratty
Director of Economic Development

The following is attached:

Appendix A: [3200A2022 Leisure Services Audit Wales Report](#)

Appendix B: 3200A2022 Management Response

Background Papers

Appendix C: [Economy & Culture Scrutiny Committee Report - October 2022](#)

Appendix D: [Cabinet Report - October 2022](#)

Appendix E: [2088A2020-21 Leisure Services Audit Wales Report](#)

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Leisure Services Follow-up Review – Cardiff Council

Audit year: 2021-22

Date issued: October 2022

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This document is also available in Welsh.

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There is now a clear leisure vision for the city supported by a five-year strategy. There was some consideration of the sustainable development principle when developing the strategy, particularly integration and collaboration. However, there was limited involvement of the wider population and weaknesses in how the Council considered equalities when it adopted the strategy

The Council commissioned a review of the GLL contract and is actively considering changes to specific elements of the contract 6

There has been stronger application of the sustainable development principle, but the Council should maximise its GLL contract management arrangements to ensure services are fully shaped by this principle 6

The Council has strengthened its governance and oversight arrangements of the GLL contract 6

The Council is now monitoring the GLL contract through its corporate risk management processes but needs to assure itself that it has effective actions to mitigate the risk of the contract failing 6

GLL performance reporting to members has improved; however financial information remains limited 6

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Summary report

Summary

What we reviewed and why

- 1 In October 2020, we reported to Cardiff Council (the Council) our findings from our review of the leisure services provided by Greenwich Leisure Ltd (GLL) and how they contributed to the achievement of the Council's well-being objectives as described in the Council's Corporate Plan, Delivering Capital Ambition.
- 2 The findings from that review¹ were based on fieldwork that we undertook prior to the COVID-19 pandemic. At that time, we concluded the Council had achieved its key aim of keeping its leisure centres open but there was significant scope for the Council to better apply the sustainable development principle and strengthen its arrangements to assure itself that its contract with GLL was delivering value for money.
- 3 We undertook a follow-up review during April and May 2022 to assess the Council's progress in addressing the six proposals for improvement we made in our 2020 report.

What we found

- 4 As set out in **Exhibit 1** below, we found that the Council has met two of the six proposals for improvement and partially met the remainder.
- 5 Further detail about our assessment of the Council's progress in addressing each of our proposals for improvement is set out in **Appendix 1**.
- 6 The summary report provides an overview of our findings.

Exhibit 1: our assessment of the Council's progress in meeting the proposals for improvement in our 2020 report

Proposals for improvement	Audit Wales assessment of the Council's progress
The Council should: PFI 1: Establish a clear strategy, vision and priorities for its leisure services which incorporates consideration of the WFG Act.	Partially met

¹ [Cardiff Council – Review of Leisure Services | Audit Wales](#)

Proposals for improvement	Audit Wales assessment of the Council's progress
<p>PFI 2: Undertake a review of the GLL contract service specification to ensure it supports the delivery of the Council's priorities for its leisure services and its wider well-being objectives.</p>	Met
<p>PFI 3: Consider how it can strengthen application of the sustainable development principle through the services delivered by GLL, including:</p> <ul style="list-style-type: none"> • adopt a more strategic approach to collaboration which ensures all organisations including Cardiff and the Vale Health Board/Public Health and the Third Sector are involved in planning and developing GLL and other leisure services at a local and regional level; • further integrate the planning and delivery of GLL Leisure Services with other public bodies and Council services, such as Education and Social Care; and • listen to, and involve, service users in the development and delivery of GLL and other leisure services to ensure they represent the needs and aspirations of the full diversity of the local communities they serve. 	Partially met
<p>PFI 4: Improve contract management arrangements to ensure there is robust and transparent monitoring of the delivery of the contract specification.</p>	Met
<p>PFI 5: Ensure that the Council effectively considers the long-term financial and well-being risks of the leisure contract in its corporate risk management processes.</p>	Partially met

Proposals for improvement	Audit Wales assessment of the Council's progress
PFI 6: Improve reporting arrangements to ensure members receive a full and timely account of contract performance which includes revenue/expenditure.	Partially met

- 7 Overall, we found that the Council has made swift and good progress addressing our proposals for improvement, but needs to do more to ensure the sustainable development principle fully drives future leisure provision. We reached this conclusion because:
- the Council has met two of the six proposals for improvement, and partially met the remainder.
 - there is now a clear leisure vision for the city supported by a five-year strategy. There was some consideration of the sustainable development principle when developing the strategy, particularly integration and collaboration. However, there was limited involvement of the wider population and weaknesses in how the Council considered equalities when it adopted the strategy.
 - the Council commissioned a review of the GLL contract and is actively considering changes to specific elements of the contract.
 - there has been stronger application of the sustainable development principle, but the Council should maximise its GLL contract management arrangements to ensure services are fully shaped by this principle.
 - the Council has strengthened its governance and oversight arrangements of the GLL contract;
 - the Council is now monitoring the GLL contract through its corporate risk management processes. However, it needs to assure itself that it has effective actions to mitigate the risk of the contract failing.
 - GLL performance reporting to members has improved, however, financial information remains limited.
- 8 We focused on the Council's progress against our previous proposals for improvement. We have made further recommendations as set out in **Exhibit 2** below. Some of these recommendations relate to our original recommendations, but others relate to findings that came to our attention during our follow-up review.

Recommendations

Exhibit 2: recommendations

The table below sets out the recommendations that we have identified following this review.

Recommendations	
R1	Strengthening the application of the sustainable development principle The Council should more fully apply the sustainable development principle by: <ul style="list-style-type: none">• involving the diversity of its population in the design of future leisure service delivery; and• maximising its contract management arrangements with GLL to formalise how the sustainable development principle fully drives the services provided by GLL.
R2	Delivery and monitoring of the Physical Activity and Sport strategy <ul style="list-style-type: none">• Recognising the whole organisation approach needed to help deliver the strategy, the Council should ensure relevant future Directorate Delivery Plans incorporate key actions and measures. These should be monitored as part of the Council's routine performance management arrangements.
R3	GLL monitoring reporting to scrutiny committee <ul style="list-style-type: none">• The Council should report to the Economy and Culture scrutiny committee GLL's medium-term financial forecasting in future GLL monitoring reports.
R4	Equalities Impact Assessment The Council needs to comply with their Equality and Inclusion Strategy 2020-24 by completing an Equality Impact Assessment for the Physical Activity and Sport Strategy. This will ensure the Council: <ul style="list-style-type: none">• demonstrates due regard for the provisions of the Public Sector Equality Duty;• identifies possible negative impacts of decisions on individuals and groups with protected characteristics and plan smitigating action accordingly; and• identifies additional opportunities to advance equality within policies, strategies, and services.

Recommendations

R5 GLL contract risk management arrangements

- The Council needs to assure itself that it has effective actions to mitigate the risk of the GLL contract failing, including exploring different service delivery options as a contingency.
-

R6 Options Appraisal

- The Council needs to provide members with the full breadth of performance and financial information on the different options presented to them, to help members make informed decisions.

The Council has made swift and good progress addressing our proposals for improvement, but needs to do more to ensure the sustainable development principle fully drives future leisure provision

- 9 Since we concluded our original review of Leisure Services provided by GLL, public services have had to respond to the COVID-19 global pandemic. This greatly affected how public bodies, including leisure services, provided their services. During lockdowns in 2020 and 2021, many services temporarily closed or changed delivery methods. At the time of the fieldwork for this follow-up review, virtually all restrictions had been lifted and facilities and buildings had re-opened.
- 10 Like all leisure services across the UK, GLL and the Council were dealing with significant challenges created by the pandemic. The Council supported GLL in accessing the Welsh Government's Hardship Fund. As GLL and the Council emerge from dealing with these challenges, they are developing an approach to financially recover from the pandemic and plan for the future. Like other organisations, they are also now having to respond to other pressures including increased energy costs and cost of living pressures.
- 11 Our follow-up review recognises the Council's progress in addressing our proposals for improvements against this backdrop. It is positive that our follow-up review has found that the Council quickly responded to our proposals for improvement and is making good progress in addressing them.
- 12 The Council established arrangements to monitor progress against our proposals for improvement via an Audit Wales leisure tracker. Progress is reported to Cabinet and the Economy and Culture Scrutiny committee. This provides an opportunity for members to challenge the Council's progress. Our assessment of the Council's progress with each of our proposals for improvement is set out in **Appendix 1**. We set out some broader findings from our review below.
- 13 During our follow-up review, we found some weaknesses with the Council's application of its Equality and Inclusion Strategy 2020-2024. We found that when the Council adopted the Public Services Board (PSB) Physical Activity and Sport Strategy (PASS) on 20 January 2022, it did so without considering an equality impact assessment (EIA) of the PASS. The Council's Equality and Inclusion Strategy 2020-2024 states 'it is good practice when developing a policy or strategy or a new initiative to anticipate the likely effects it may have and to take steps to prevent or minimise any likely harmful effects especially on persons who share any of the characteristics that are protected under the Equality Act'. We note that the Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011 require the Council to make arrangements for impact assessments that it considers appropriate, which means that the Council has considerable discretion in its approach. We also note that the PASS intends to support the PSB's Move More, Eat Well plan. The PSB

did consider an equality and health impact assessment of that plan. While the PASS was, therefore, developed with some regard for equality duties, this was not conveyed to Cabinet when it adopted the plan.

- 14 At the time of our fieldwork, the Council informed us they were preparing an EIA. However, we have not received this. Doing an EIA should allow the implementation of the PASS and any revision of it to be informed by local community engagement to help identify likely impacts and barriers. This could help address causes of low physical activity among groups with protected characteristics. It would also help the Council demonstrate its consideration of the sustainable development principle 'involvement' way of working.
- 15 We also found limited evidence the Council assured itself that it fully considered the Well-being of Future Generations Act when Cabinet adopted the PASS. A full consideration of the Act can bring wider benefits, better outcomes and ensure opportunities in considering future needs and trends are not missed.
- 16 When we began our audit work under the Well-being of Future Generations (Wales) Act 2015 (the Act) we recognised that it would take time for public bodies to embed the sustainable development principle. We have set out our expectation that over the medium term we expect public bodies to demonstrate how the Act is shaping what they do. It is now seven years since the Act was passed and we are into the second reporting period for the Act. Therefore, we now expect public bodies to demonstrate that the Act is integral to their thinking and genuinely shaping what they do. Whilst we found the Council has strengthened its application of the sustainable development principle, it is not yet fully driving leisure services provided through the GLL contract.

Appendix 1

Audit Wales assessment of progress against the proposals for improvement in our 2020 report

Exhibit 3: assessment of the Council’s progress in addressing our 2020 proposals for improvement

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2020 Proposals for Improvement	Audit Wales’s assessment of the Council’s progress
<p>PFI 1: Establish a clear strategy, vision and priorities for its leisure services which incorporates consideration of the WFG Act.</p>	<p>Partially met</p> <p>There is now a clear leisure vision for the city supported by a five-year strategy. There was some consideration of the sustainable development principle when developing the strategy, particularly integration and collaboration. However, there was limited involvement of the wider population and weaknesses in how the Council considered equalities when it adopted the strategy:</p> <ul style="list-style-type: none"> • there is now a Physical Activity and Sport Strategy (PASS) for the City of Cardiff endorsed by Cabinet in January 2022 with a clear vision: ‘Cardiff is the best city in the UK to be physically active, from walking, cycling and activity in daily life through to internationally-renowned sport.’ It is a Public Services Board (PSB) strategy with a clear vision to help shape the Council’s sports and leisure services. • there was a collaborative approach to developing the PASS. Sport Cardiff took a lead role and established a strategy development group. This group involved Cardiff Council, Cardiff Metropolitan University, Cardiff and Vale University Health Board, and Public Health Wales. Greenwich Leisure Limited (GLL) was also involved in developing the strategy. • to support the development of the PASS, funding was secured from Public Health Wales to appoint a consultant to work with the strategy development group. • in developing the PASS, workshops were held with a cross-section of partners, stakeholders and third sector organisations. However, the Council has not provided us with detail on the

2020 Proposals for Improvement	Audit Wales's assessment of the Council's progress
	<p>workshops, such as the partners attending, whether they reflect the diverse population of Cardiff, their contributions and how their involvement helped shape the final PASS. Therefore, we have not received sufficient evidence to gain assurance that the full diversity of the population was represented in driving and shaping the strategy.</p> <ul style="list-style-type: none"> • in January 2022, when Cabinet endorsed the PASS, there was no Equality Impact Assessment (EIA) presented to Cabinet at that time. The Council's Equality and Inclusion Strategy 2020-2024 states 'it is good practice when developing a policy or strategy or a new initiative to anticipate the likely effects it may have and to take steps to prevent or minimise any likely harmful effects especially on persons who share any of the characteristics that are protected under the Equality Act'. In addition, having an EIA will 'enable the Council to: <ul style="list-style-type: none"> – demonstrate due regard for the provisions of the Public Sector Equality Duty; – identify possible negative impacts of decisions on individuals and groups with protected characteristics and plan mitigating action accordingly; and – identify additional opportunities to advance equality within policies, strategies, and Services'. • the Council has, therefore, not followed its own Equality and Inclusion Strategy in producing an EIA at the time Cabinet endorsed the PASS. • the PASS clearly aligns with the Global Action Plan for Physical Activity (GAPPA) developed by the World Health Organisation as well as Cardiff and the Vale Health Board and Public Health Wales's 'Move More, Eat Well 2020-2023' plan. There are four key action areas which underpin the vision in the PASS: <ul style="list-style-type: none"> – Active Environments – Active Societies – Active People – Active Systems • at the time of our fieldwork, implementation plans for each of the four key action areas, including key performance indicators, milestones etc to support delivery of the vision and PASS were at an early stage of development. Finalising the implementation plans for each

2020 Proposals for Improvement	Audit Wales's assessment of the Council's progress
	<p>of the four key action areas will highlight the roles and responsibilities of each of the key stakeholders in delivering the actions. The PSB is leading on completing the action plans with considerable input from the Council and other stakeholders. At the time of our fieldwork, there were no clear timescales for completion of these plans.</p> <ul style="list-style-type: none"> • the Council recognises that it is not just the role of the leisure service to deliver the PASS, but other services should contribute. Once implementation plans are developed, the Council intends to incorporate relevant aspects of the PASS into its performance management arrangements with actions and performance indicators included in directorate delivery plans with reporting to members. This will be key for the Council to facilitate the whole organisation approach needed to implement the PASS. It will also be key to help the Council monitor and evaluate its contribution to deliver the PASS.
<p>PFI 2: Undertake a review of the GLL contract service specification to ensure it supports the delivery of the Council's priorities for its leisure services and its wider well-being objectives.</p>	<p>Met</p> <p>The Council commissioned a review of the GLL contract and is actively considering changes to specific elements of the contract:</p> <ul style="list-style-type: none"> • the Council commissioned the Local Partnerships Forum to review the GLL contract. The review focussed on: <ul style="list-style-type: none"> – long-term financial sustainability of the contract by reviewing the service specification and its ability to deliver a financially neutral position; – the Council's approach to integrated services and partnerships; – reviewing the current contract management processes and client function to assess their suitability and compare governance arrangements with other similar arrangements; and – considering the social value of leisure and the impact on wellbeing in light of the current arrangements and any impact on wellbeing as a result of changes to the service specification.

2020 Proposals for Improvement	Audit Wales's assessment of the Council's progress
	<ul style="list-style-type: none"> • at the time of our fieldwork, the Local Partnerships Forum had provided the Council with its report containing 21 recommendations. The Economy and Culture scrutiny committee and Cabinet are due to consider the report in September 2022. • GLL were fully involved in the Local Partnerships Forum review and have had sight of the final report and recommendations. • Council finance officers were also well engaged with the Local Partnerships forum review, including scope setting and developing the terms of reference. • the Council and GLL are revisiting GLL's performance indicators and identifying those more aligned to the Council's well-being goals. This will better demonstrate GLL's contribution and impact. • in addition to the Local Partnerships Forum review, the Council is considering changing the GLL contract specification by removing Pentwyn Leisure Centre and the Velodrome at Maindy Leisure Centre. • in March 2021, Cabinet approved these changes in principle. At that meeting, Cabinet was given four options relating to Pentwyn Leisure Centre: full closure, partial closure, upgrade facility, or transfer to another provider. The report states option four, 'transfer to another provider' provides the best opportunity for long-term sustainability. However, the report did not state the financial/performance implications of all four options, raising concerns about the robustness of the information provided to members. A robust options appraisal should provide the full breadth of information on the options presented to help members make an informed decision. • at the time of our fieldwork, following the decision in principle by Cabinet, the Council was continuing to work on a business case to remove Pentwyn Leisure Centre from the contract. The Council recognises that altering the contract specification could affect any potential future contract changes. Rather than work to a specific timeframe, the Council are ensuring due diligence, with involvement from the Council's finance and legal teams to prepare a final business case before making a final decision.

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<p>PFI 3: Consider how it can strengthen application of the sustainable development principle through the services delivered by GLL, including:</p> <ul style="list-style-type: none"> • adopt a more strategic approach to collaboration which ensures all organisations including Cardiff and the Vale Health Board/Public Health and the Third Sector are involved in planning and developing GLL and other leisure services at a local and regional level; and • further integrate the planning and delivery of GLL Leisure Services with other public bodies and Council services, such as Education and Social Care; and • listen to, and involve, service users in the development and delivery of GLL and other leisure services to ensure they represent the needs and aspirations of the full diversity of local communities they serve. 	<p>Partially met</p> <p>There has been stronger application of the sustainable development principle, but the Council should maximise its GLL contract management arrangements to ensure services are fully shaped by this principle:</p> <ul style="list-style-type: none"> • GLL's involvement in developing the PASS provided GLL with access to several stakeholders across the city. GLL has subsequently contacted these stakeholders to explore potential partnership working. • GLL has linked with the local health board and is working collaboratively in devising and designing multiple activity programmes to take place in leisure centres. GLL works with physiotherapists, dieticians and the neurological unit in offering preventative, early intervention or rehabilitation activities. GLL has upskilled staff and created a low-cost membership for those attending the activities to continue to use the leisure centres after their activity course has finished. • GLL is actively involved in the NHS Escape Pain Programme. GLL is working with NHS professionals to help people be better prepared for hip and knee pain surgery. • the GLL Contract manager is part of an NHS group looking at long COVID and looking at preventative and post-illness activities. • since our original review, GLL is now more connected to other Council services. Examples include working with the strategic estates team on the decarbonisation agenda and working with the Youth Service. • GLL and the Council proactively ensure their annual plans and GLL's five-year plan align with the Council's priorities, such as the decarbonisation agenda. Approximately 18 months ago, GLL and the Council reviewed the Council's Capital Ambition and Corporate Plan to ensure the work of GLL aligned to the wider corporate priorities. • as set out in PFI4 below, the regular discussions between GLL and the Council present the Council with an opportunity to have more structured and formal consideration of the sustainable development principle with GLL and to gain assurance that GLL is fully applying

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	<p>the principle through delivery of its service. We have also raised concerns about the Council's application of its Equalities and Inclusion Strategy as per PFI 1 above.</p>
<p>PFI 4: Improve contract management arrangements to ensure there is robust and transparent monitoring of the delivery of the contract specification.</p>	<p>Met</p> <p>The Council has strengthened its governance and oversight arrangements of the GLL contract:</p> <ul style="list-style-type: none"> • there is a positive and respectful relationship between the Council and GLL. • in response to the pandemic, GLL and the Council established monthly finance meetings. These meetings are in addition to the routine contract management meetings. Both partners agreed to continue with these meetings after March 2022 when the Welsh Government Hardship Fund ended. Both GLL and the Council view these meetings as beneficial for the long-term financial sustainability of the contract. • since our original review, senior management has greater involvement in overseeing the monitoring of the GLL contract and receives improved financial information. The Project Liaison Board, which includes the Cabinet Members for Finance and for Leisure and Culture, previously received quarterly financial reports with year-end projections. These reports now also include financial projections for the next four to five years. These provide the Project Liaison Board with a better understanding of the medium-term view of the financial situation of the contract. • in addition, it is positive that the Head of Finance and an officer from the Council's Legal service are now members of the Project Liaison Board. This gives the Board timely access to corporate advice and expertise in these areas • in 2021, GLL and the Council established monthly senior managers' meetings to include: senior managers from GLL; the Council's Director for Economic Development; Head of Finance; Operational Manager, Sports, Leisure and Development; and the Head of Parks, Sport and Harbour Authority as well as a member of the Council's Legal team. This has

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	<p>served to strengthen communication between GLL and the Council. It provides an opportunity to discuss issues and risks, and consider the future provision provided by GLL.</p> <ul style="list-style-type: none"> • the structured monthly operational and quarterly contract monitoring meetings which were in place at the time of our original review remain. There is also less formal, frequent contact between GLL and the Council to discuss and address any urgent operational issues. • overall, there are now many different opportunities for contract management and monitoring discussions between GLL and the Council. There are clear arrangements to talk through operational issues, immediate financial pressures, the medium to longer-term financial sustainability of the contract as well as risks, performance, service specification changes etc. In summary, these arrangements are: <ul style="list-style-type: none"> – Project Liaison Board – Monthly senior managers' meetings – Quarterly review partnership meetings – Monthly partnership meetings • since our previous review, the priorities of both GLL and the Council have focussed on responding to the pandemic and the financial implications of leisure centre closures. More recently, there has been increased focus on rising energy costs. GLL monitoring reports to different contract monitoring meetings, and to the Economy and Culture scrutiny committee, detail useful information. Information includes the current, as well as 2019 usage participation rates and membership numbers at each leisure centre which affect income levels. This data clearly identifies GLL's current position compared to pre-pandemic levels. • GLL is responding to the financial challenge of recovering from the pandemic by developing a three-phased approach to recovery: Restart, Rebuild and Back to Better. Each phase has income and expenditure targets which the Project Liaison Board monitors quarterly. • as stated in section PF12 above, the Council commissioned the Local Partnerships Forum to carry out an independent review of the contract. One of the four areas for review was to 'review the current contract management processes and client function to assess its suitability and compare governance arrangements with other similar arrangements'. GLL

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	<p>was fully involved in this review and is aware of the recommendations. At the time of our fieldwork, members had not seen the Local Partnerships Forum report. It is due for Cabinet and Economy and Culture scrutiny committee consideration in September 2022.</p>
<p>PFI 5: Ensure that the Council effectively considers the long-term financial and wellbeing risks of the leisure contract in its corporate risk management processes.</p>	<p>Partially met</p> <p>The Council is now monitoring the GLL contract through its corporate risk management processes. However, it needs to assure itself that it has effective actions to mitigate the risk of the contract failing:</p> <ul style="list-style-type: none"> • in our 2020 report, we commented that it was positive that the relevant scrutiny committee been involved in reviewing the service provided by GLL. However, the committee had not been made aware of GLL's operating position, Internal Audit's critical report relating to the contract and there were no new risks relating to the GLL contract for the Council. • in the GLL annual monitoring presentation to the scrutiny committee in December 2021 and in the subsequent scrutiny committee correspondence to the Cabinet member, it was clear members were now aware of the risk relating to GLL income levels. • since our original review, the sustainability of the GLL contract is now included within the Economic Development directorate delivery plan and is rated as a red/amber risk on the directorate risk register. In addition, during quarter 4 2019-20, the directorate escalated this risk to the Senior Management Team. At the time of our review, it remained an escalated risk to the senior management team and in the 2022-23 Economic Development directorate delivery plan. • in line with the Council's risk management strategy, as it is a red-rated risk, the Director provides six-monthly updates on the GLL contract and related risk to the senior management team. • there are two actions in the Economic Development directorate delivery plan to address this risk. The two actions are: consider future funding requests from GLL; and implement the

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	<p>outcomes of the service specification review. The Council should complete a high-level assessment of different leisure service delivery options in the event the mitigating actions do not reduce the risk leading to the GLL contract failing. Currently, the Council is relying on these two mitigating actions to address a significant financial risk to the Council and has not formally considered other service delivery options.</p>
<p>PFI 6: Improve reporting arrangements to ensure members receive a full and timely account of contract performance which includes revenue/expenditure.</p>	<p>Partially met</p> <p>GLL performance reporting to members has improved, but financial information remains limited:</p> <ul style="list-style-type: none"> • the Council's Economy and Culture Scrutiny committee continues to receive annual GLL monitoring reports. The committee received the latest monitoring report in December 2021 for the period January to November 2021. The presentation to the committee included current performance for each leisure centre compared to 2019 performance. This comparison highlighted the impact the pandemic has had on each leisure centre usage, participation rates and income levels. In addition, the monitoring report contains a brief narrative on how the leisure centres perform compared to the UK average. • Committee members were engaged, open and supportive of how they can help GLL. In particular, raising awareness of the leisure centres to increase usage and be the conduit between GLL and local community groups. • as stated in the PFI 5 section above, the scrutiny committee is now aware of a risk to GLL income levels. However, the scrutiny committee does not receive the medium-term financial forecast information which the Project Liaison Board receives. This would help the scrutiny committee have a broader understanding of the financial sustainability of the contract.



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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.

Adolygiad Dilynol o Wasanaethau Hamdden – Cyngor Caerdydd

Blwyddyn archwilio: 2021-22

Dyddiad cyhoeddi: Hydref 2022

Cyfeirnod y ddogfen: 3200A2022

Paratowyd y ddogfen hon at ddefnydd mewnol Cyngor Caerdydd fel rhan o waith a gyflawnwyd yn unol ag Adran 17 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004, ac Adran 15 o Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.

Ni dderbynnir unrhyw gyfrifoldeb gan yr Archwilydd Cyffredinol na staff Archwilio Cymru mewn cysylltiad ag unrhyw aelod, cyfarwyddwr, swyddog neu weithiwr arall yn rhinwedd ei swydd unigol, nac i unrhyw drydydd parti.

Os daw 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 Cod adran 45 yn nodi'r arfer wrth drin ceisiadau sy'n ddisgwyliedig gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn cysylltiad â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru ac Archwilio Cymru yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu ailddefnyddio'r ddogfen hon i Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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

Mae'r ddogfen hon hefyd ar gael yn Saesneg.

Cynnwys

Mae'r Cyngor wedi gwneud cynnydd cyflym a da wrth fynd i'r afael â'n cynigion ar gyfer gwella, ond mae angen iddo wneud mwy i sicrhau bod yr egwyddor datblygu cynaliadwy yn sbarduno darpariaeth hamdden yn llawn yn y dyfodol.

Adroddiad cryno

Crynodeb

4

Erbyn hyn mae gweledigaeth hamdden glir ar gyfer y ddinas wedi'i chefnogi gan strategaeth pum mlynedd. Roedd rhywfaint o ystyriaeth o'r egwyddor datblygu cynaliadwy wrth ddatblygu'r strategaeth, yn enwedig integreiddio a chydweithio. Fodd bynnag, roedd ymwneud cyfyngedig â'r boblogaeth ehangach a gwendidau yn y modd yr ystyriodd y Cyngor gydraddoldeb pan fabwysiadodd y strategaeth

Comisiynodd y Cyngor adolygiad o'r contract GLL ac mae'n mynd ati i ystyried newidiadau i elfennau penodol o'r contract

6

Mae'r egwyddor datblygu cynaliadwy wedi'i gymhwyso'n gryfach, ond dylai'r Cyngor sicrhau'r trefniadau rheoli contract GLL gorau i sicrhau bod gwasanaethau'n cael eu llunio'n llawn yn unol â'r egwyddor hon

6

Mae'r Cyngor wedi cryfhau ei drefniadau llywodraethu a goruchwyllo o'r contract GLL

6

Mae'r Cyngor bellach yn monitro'r contract GLL drwy ei brosesau rheoli risg corfforaethol ond mae angen iddo sicrhau ei hun bod ganddo gamau effeithiol i liniaru'r risg y bydd y contract yn methu

6

Mae adroddiadau perfformiad GLL i aelodau wedi gwella; fodd bynnag mae gwybodaeth ariannol yn parhau i fod yn gyfyngedig

6

Argymhellion

7

Mae'r Cyngor wedi gwneud cynnydd cyflym a da wrth fynd i'r afael â'n cynigion ar gyfer gwella, ond mae angen iddo wneud mwy i sicrhau bod yr egwyddor datblygu cynaliadwy yn sbarduno darpariaeth hamdden yn llawn yn y dyfodol

9

Atodiadau

Atodiad 1 – Asesiad Archwilio Cymru o gynnydd y Cyngor wrth fynd i'r afael â'n cynigion ar gyfer gwella o'n hadroddiad yn 2020

11

Adroddiad cryno

Crynodeb

Yr hyn a adolygwyd a pham

- 1 Ym mis Hydref 2020, adroddwyd i Gyngor Caerdydd (y Cyngor) ein canfyddiadau o'n hadolygiad o wasanaethau hamdden a ddarperir gan Greenwich Leisure Ltd (GLL) a sut y gwnaethant gyfrannu at gyflawni amcanion llesiant y Cyngor fel y'u disgrifir yng Nghynllun Corfforaethol y Cyngor, Cyflawni Uchelgais Prifddinas.
- 2 Roedd canfyddiadau'r adolygiad hwnnw¹ yn seiliedig ar waith maes a gyflawnwyd gennym cyn pandemig COVID-19. Bryd hynny, daethom i'r casgliad bod y Cyngor wedi cyflawni ei brif nod o gadw ei ganolfannau hamdden ar agor ond roedd lle sylweddol i'r Cyngor gymhwyso'r egwyddor datblygu cynaliadwy yn well a chryfhau ei drefniadau i sicrhau ei hun bod ei gytundeb â GLL yn rhoi gwerth am arian.
- 3 Cynhaliwyd adolygiad dilynol gennym ym mis Ebrill a Mai 2022 i asesu cynnydd y Cyngor wrth fynd i'r afael â'r chwe chynnig ar gyfer gwella a wnaethom yn ein hadroddiad yn 2020.

Yr hyn a ganfuwyd

- 4 Fel y nodwyd yn **Arddangosyn 1** isod, gwelsom fod y Cyngor wedi cyflawni dau o'r chwe chynnig ar gyfer gwella ac wedi cyflawni'r gweddill yn rhannol.
- 5 Mae rhagor o fanylion am ein hasesiad o gynnydd y Cyngor wrth fynd i'r afael â phob un o'n cynigion ar gyfer gwella wedi'i nodi yn **Atodiad 1**.
- 6 Mae'r adroddiad cryno yn rhoi trosolwg o'n canfyddiadau.

Arddangosyn 1: o'ch asesiad o gynnydd y Cyngor wrth gyflawni'r cynigion ar gyfer gwella yn ein hadroddiad yn 2020

Cynigion ar gyfer gwella	Asesiad Archwilio Cymru o gynnydd y Cyngor
Dylai'r Cyngor: CagG 1: Sefydlu strategaeth, gweledigaeth a blaenoriaethau eglur ar gyfer ei wasanaethau hamdden sy'n ymgorffori ystyriaeth i Ddeddf LICD.	Wedi'i gyflawni'n rhannol

¹ [Cyngor Caerdydd – Adolygiad o Wasanaethau Hamdden | Archwilio Cymru](#)

Cynigion ar gyfer gwella	Asesiad Archwilio Cymru o gynnydd y Cyngor
<p>CagG 2: Cynnal adolygiad o fanyleb gwasanaethau contract GLL i sicrhau ei bod o gymorth i gyflawni blaenoriaethau'r Cyngor ar gyfer ei wasanaethau hamdden a'i amcanion llesiant ehangach.</p>	<p>Wedi'i gyflawni</p>
<p>CagG 3: Ystyried sut y gall gryfhau'r modd y cymhwysir yr egwyddor datblygu cynaliadwy trwy'r gwasanaethau a ddarperir gan GLL, gan gynnwys:</p> <ul style="list-style-type: none"> • mabwysiadu dull mwy strategol o gydweithio sy'n sicrhau bod yr holl sefydliadau gan gynnwys Bwrdd Iechyd Caerdydd a'r Fro/Iechyd y Cyhoedd a'r Trydydd Sector yn rhan o gynllunio a datblygu gwasanaethau GLL a gwasanaethau hamdden eraill ar lefel leol a rhanbarthol. • mynd ati ymhellach i integreiddio'r broses o gynllunio a darparu Gwasanaethau Hamdden GLL â chyrrff cyhoeddus eraill a gwasanaethau eraill y Cyngor, megis Addysg a Gofal Cymdeithasol. • gwranddo ar ddefnyddwyr gwasanaethau a'u cynnwys yn y broses o ddatblygu a darparu gwasanaethau hamdden GLL a gwasanaethau hamdden eraill i sicrhau eu bod yn cynrychioli anghenion a dyheadau'r amrywiaeth lawn o gymunedau lleol y maent yn eu gwasanaethu 	<p>Wedi'i gyflawni'n rhannol</p>
<p>CagG 4: Gwella'r trefniadau rheoli contract i sicrhau bod manyleb y contract yn cael ei monitro mewn modd cadarn a thryloyw.</p>	<p>Wedi'i gyflawni</p>
<p>CagG 5: Sicrhau bod y Cyngor yn mynd ati'n effeithiol i ystyried risgiau ariannol a risgiau llesiant hirdymor y contract hamdden yn ei brosesau rheoli risgiau corfforaethol.</p>	<p>Wedi'i gyflawni'n rhannol</p>

Cynigion ar gyfer gwella	Asesiad Archwilio Cymru o gynnydd y Cyngor
CagG 6: Gwella trefniadau adrodd i sicrhau bod aelodau'n cael cyfrif llawn ac amserol o berfformiad y contract sy'n cynnwys referniw/gwariant.	Wedi'i gyflawni'n rhannol

- 7 Ar y cyfan, gwelsom fod y Cyngor wedi gwneud cynnydd cyflym a da wrth fynd i'r afael â'n cynigion ar gyfer gwella, ond mae angen iddo wneud mwy i sicrhau bod yr egwyddor datblygu cynaliadwy yn sbarduno darpariaeth hamdden yn llawn yn y dyfodol. Daethom i'r casgliad hwn oherwydd y canlynol:
- mae'r Cyngor wedi cyflawni dau o'r chwe chynnig ar gyfer wella, ac wedi cyflawni'r gweddill yn rhannol.
 - erbyn hyn mae gweledigaeth hamdden glir ar gyfer y ddinas wedi'i chefnogi gan strategaeth pum mlynedd. Roedd rhywfaint o ystyriaeth o'r egwyddor datblygu cynaliadwy wrth ddatblygu'r strategaeth, yn enwedig integreiddio a chydweithio. Fodd bynnag, roedd ymwneud cyfyngedig â'r boblogaeth ehangach a gwendidau yn y modd yr ystyriodd y Cyngor gydraddoldeb pan fabwysiadodd y strategaeth.
 - comisiynodd y Cyngor adolygiad o'r contract GLL ac mae'n mynd ati i ystyried newidiadau i elfennau penodol o'r contract.
 - mae'r egwyddor datblygu cynaliadwy wedi'i gymhwyso'n gryfach, ond dylai'r Cyngor sicrhau'r trefniadau rheoli contract GLL gorau i sicrhau bod gwasanaethau'n cael eu llunio'n llawn yn unol â'r egwyddor hon.
 - mae'r Cyngor wedi cryfhau ei drefniadau llywodraethu a goruchwyllo'r contract GLL;
 - mae'r Cyngor bellach yn monitro'r contract GLL drwy ei brosesau rheoli risg corfforaethol. Fodd bynnag, mae angen iddo sicrhau ei hun bod ganddo gamau effeithiol i liniaru'r risg y bydd y contract yn methu.
 - mae adroddiadau perfformiad GLL i aelodau wedi gwella, fodd bynnag, mae gwybodaeth ariannol yn parhau i fod yn gyfyngedig.
- 8 Canolbwyntiwyd ar gynnydd y Cyngor yn erbyn ein cynigion blaenorol ar gyfer gwella. Rydym wedi gwneud argymhellion pellach fel y nodir yn **Arddangosyn 2** isod. Mae rhai o'r argymhellion hyn yn ymwneud â'n hargymhellion gwreiddiol, ond mae eraill yn ymwneud â chanfyddiadau a ddaeth i'n sylw yn ystod ein hadolygiad dilynol.

Argymhellion

Arddangosyn 2: argymhellion

Mae'r tabl isod yn nodi'r argymhellion a nodwyd gennym yn dilyn yr adolygiad hwn.

Argymhellion

A1 Cryfhau cymhwysiad yr egwyddor datblygu cynaliadwy

Dylai'r Cyngor gymhwyso'r egwyddor datblygu cynaliadwy yn llawnach drwy:

- gynnwys amrywiaeth ei phoblogaeth wrth ddylunio darpariaeth gwasanaethau hamdden yn y dyfodol; a
- sicrhau'r trefniadau rheoli contract gorau gyda GLL i ffurfioli sut mae'r egwyddor datblygu cynaliadwy yn sbarduno'r gwasanaethau a ddarperir gan GLL yn llawn.

A2 Cyflawni a monitro'r strategaeth Chwaraeon a Gweithgarwch Corfforol

- Gan gydnabod y dull sefydliad cyfan o drefnu sydd ei angen i helpu i gyflawni'r strategaeth, dylai'r Cyngor sicrhau bod Cynlluniau Cyflawni Cyfarwyddiaeth perthnasol yn y dyfodol yn ymgorffori camau a mesurau allweddol. Dylid monitro'r rhain fel rhan o drefniadau rheoli perfformiad arferol y Cyngor.

A3 Adroddiadau monitro GLL i'r pwyllgor craffu

- Dylai'r Cyngor adrodd i'r pwyllgor craffu ar yr Economi a Diwylliant am ragolygon ariannol tymor canolig GLL yn adroddiadau monitro GLL yn y dyfodol.

A4 Asesiad o'r Effaith ar Gydraddoldeb

Mae angen i'r Cyngor gydymffurfio â'u Strategaeth Cydraddoldeb a Chynhwysiant 2020-24 drwy gwblhau Asesiad o'r Effaith ar Gydraddoldeb ar gyfer y Strategaeth Chwaraeon a Gweithgarwch Corfforol. Bydd hyn yn sicrhau bod y Cyngor:

- yn talu sylw dyledus i ddarpariaethau Dyletswydd Cydraddoldeb y Sector Cyhoeddus;
- nodi effeithiau negyddol posibl penderfyniadau ar unigolion a grwpiau sydd â nodweddion gwarchodedig a chynllunio camau lliniarol yn unol â hynny; ac

Argymhellion

- yn nodi cyfleoedd ychwanegol i ddatblygu cydraddoldeb o fewn polisïau, strategaethau, a gwasanaethau.

A5 Trefniadau rheoli risg contract GLL

- Mae angen i'r Cyngor sicrhau ei hun bod ganddo gamau effeithiol i liniaru'r risg y bydd contract GLL yn methu, gan gynnwys archwilio gwahanol opsiynau darparu gwasanaethau wrth gefn.

A6 Arfarniad o Opsiynau

- Mae angen i'r Cyngor roi ehangder llawn perfformiad a gwybodaeth ariannol i'r aelodau am y gwahanol opsiynau a gyflwynir iddynt, er mwyn helpu'r aelodau i fod â'r wybodaeth briodol i wneud penderfyniadau.

Mae'r Cyngor wedi gwneud cynnydd cyflym a da wrth fynd i'r afael â'n cynigion ar gyfer gwella, ond mae angen iddo wneud mwy i sicrhau bod yr egwyddor datblygu cynaliadwy yn sbarduno darpariaeth hamdden yn llwyr yn y dyfodol

- 9 Ers i ni orffen ein hadolygiad gwreiddiol o Wasanaethau Hamdden a ddarperir gan GLL, mae gwasanaethau cyhoeddus wedi gorfod ymateb i bandemig byd-eang COVID-19. Effeithiodd hyn yn fawr ar sut mae cyrff cyhoeddus, gan gynnwys gwasanaethau hamdden, yn darparu eu gwasanaethau. Yn ystod y cyfnodau clo yn 2020 a 2021, fe wnaeth llawer o wasanaethau gau neu newid dulliau darparu dros dro. Ar adeg y gwaith maes ar gyfer yr adolygiad dilynol hwn, roedd bron pob cyfyngiad wedi ei godi ac roedd cyfleusterau ac adeiladau wedi ailagor.
- 10 Fel pob gwasanaeth hamdden ledled y DU, roedd GLL a'r Cyngor yn ymdrin â heriau sylweddol a grëwyd gan y pandemig. Cefnogodd y Cyngor GLL i ddefnyddio Cronfa Caledi Llywodraeth Cymru. Wrth i GLL a'r Cyngor ddod i ben ag ymdrin â'r heriau hyn, maen nhw'n datblygu dull o adfer yn ariannol o'r pandemig ac yn cynllunio ar gyfer y dyfodol. Fel sefydliadau eraill, mae'n rhaid iddyn nhw hefyd ymateb i bwysau eraill gan gynnwys costau ynni uwch a phwysau costau byw bellach.
- 11 Mae ein hadolygiad dilynol yn cydnabod cynnydd y Cyngor wrth fynd i'r afael â'n cynigion ar gyfer gwella o fewn y cyd-destun hwn. Mae'n gadarnhaol bod ein hadolygiad dilynol wedi canfod bod y Cyngor wedi ymateb yn gyflym i'n cynigion ar gyfer gwella ac yn gwneud cynnydd da wrth fynd i'r afael â nhw.
- 12 Sefydlodd y Cyngor drefniadau i fonitro cynnydd yn erbyn ein cynigion ar gyfer gwella trwy draciwr hamdden Archwilio Cymru. Adroddir cynnydd i'r Cabinet a'r pwyllgor Craffu ar yr Economi a Diwylliant. Mae hyn yn darparu cyfle i'r aelodau herio cynnydd y Cyngor. Mae ein hasesiad o gynnydd y Cyngor ar bob un o'n cynigion ar gyfer gwella wedi'i nodi yn **Atodiad 1**. Gwnaethom osod rhai canfyddiadau ehangach o'n hadolygiad isod.
- 13 Yn ystod ein hadolygiad dilynol, gwelsom rai gwendidau o ran cymhwysiad y Cyngor o'i Strategaeth Cydraddoldeb a Chynhwysiant 2020-2024. Gwelsom na wnaeth y Cyngor, wrth fabwysiadu Strategaeth Chwaraeon a Gweithgarwch Corfforol (PASS) y Bwrdd Gwasanaethau Cyhoeddus ar 20 Ionawr 2022, ystyried asesiad o'r effaith ar gydraddoldeb yn sgil y PASS. Dywed Strategaeth Cydraddoldeb a Chynhwysiant y Cyngor 2020-2024 ei bod yn arfer da wrth ddatblygu polisi neu strategaeth neu fenter newydd i ragweld yr effeithiau tebygol y gallai eu cael ac i gymryd camau i atal neu leihau unrhyw effeithiau niweidiol tebygol yn enwedig ar bersonau sy'n rhannu unrhyw un o'r nodweddion gwarchoddedig o dan y Ddeddf Cydraddoldeb. Rydym yn nodi bod Rheoliadau Deddf Cydraddoldeb 2010 (Dyletswyddau Statudol) (Cymru) 2011 yn ei gwneud yn ofynnol i'r Cyngor wneud trefniadau ar gyfer asesiadau effaith y mae'n ystyried eu

bod yn briodol, sy'n golygu bod gan y Cyngor ddisgresiwn sylweddol o ran ei ddull gweithredu. Rydym hefyd yn nodi bod y PASS yn bwriadu cefnogi cynllun Symud Mwy, Bwyta'n Dda y Bwrdd Gwasanaethau Cyhoeddus. Fe wnaeth y Bwrdd ystyried asesiad cydraddoldeb ac effaith ar iechyd ar gyfer y cynllun hwnnw. Er i'r PASS, felly, gael ei datblygu gan ystyried dyletswyddau cydraddoldeb rywfaint, ni chafodd hyn ei gyfleu i'r Cabinet pan fabwysiadodd y cynllun.

- 14 Ar adeg ein gwaith maes, rhoddodd y Cyngor wybod i ni ei fod yn paratoi asesiad o'r effaith ar gydraddoldeb. Fodd bynnag, nid ydym wedi derbyn hyn. Dylai cynnal asesiad o'r effaith ar gydraddoldeb ganiatáu i weithrediad y PASS ac unrhyw ddiwygiad ohoni gael ei lywio gan ymgysylltu cymunedol lleol i helpu i nodi effeithiau a rhwystrau tebygol. Gallai hyn helpu i fynd i'r afael ag achosion o weithgarwch corfforol isel ymhlith grwpiau sydd â nodweddion gwarchoddedig. Byddai hefyd yn helpu'r Cyngor i ddangos ei ystyriaeth o'r ffordd 'cynnwys' o weithio o'r egwyddor datblygu cynaliadwy.
- 15 Gwelsom hefyd dystiolaeth gyfyngedig y sicrhodd y Cyngor ei hun ei fod yn llwyr ystyried Deddf Llesiant Cenedlaethau'r Dyfodol pan fabwysiadodd Cabinet y PASS. Mae ystyriaeth lawn o'r Ddeddf yn cyflwyno manteision ehangach, gwell canlyniadau a sicrhau na fethir cyfleoedd wrth ystyried anghenion a thueddiadau'r dyfodol.
- 16 Pan ddechreuom ar ein gwaith archwilio o dan Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 (y Ddeddf) gwnaethom gydnabod y byddai'n cymryd amser i gyrff cyhoeddus ymwreiddio'r egwyddor datblygu cynaliadwy. Rydym wedi nodi ein disgwyliad tymor canolig ein bod yn disgwyl i gyrff cyhoeddus ddangos sut y mae'r Ddeddf yn llywio'r hyn y maent yn ei wneud. Mae saith mlynedd bellach ers i'r Ddeddf gael ei phasio ac rydym yn yr ail gyfnod adrodd ar gyfer y Ddeddf. Felly, rydym bellach yn disgwyl i gyrff cyhoeddus ddangos bod y Ddeddf yn rhan annatod o'u meddylfryd ac yn wirioneddol ffurfio'r hyn y maent yn ei wneud. Er i ni ganfod bod y Cyngor wedi cryfhau ei gymhwysiad o'r egwyddor datblygu cynaliadwy, nid yw'n sbarduno gwasanaethau hamdden a ddarperir drwy'r contract GLL yn llawn ar hyn o bryd.

Atodiad 1

Asesiad Archwilio Cymru o gynnydd yn erbyn y cynigion ar gyfer gwella yn ein hadroddiad yn 2020

Arddangosyn 3: asesiad o gynnydd y Cyngor wrth fynd i'r afael â'n cynigion ar gyfer gwella yn 2020

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
CagG 1: Sefydlu strategaeth, gweledigaeth a blaenoriaethau eglur ar gyfer ei wasanaethau hamdden sy'n ymgorffori ystyriaeth i Ddeddf LICD.	<p>Wedi'i gyflawni'n rhannol</p> <p>Erbyn hyn mae gweledigaeth hamdden glir ar gyfer y ddinas wedi'i chefnogi gan strategaeth pum mlynedd. Roedd rhywfaint o ystyriaeth o'r egwyddor datblygu cynaliadwy wrth ddatblygu'r strategaeth, yn enwedig integreiddio a chydweithio. Fodd bynnag, roedd ymwneud cyfyngedig â'r boblogaeth ehangach a gwendidau yn y modd yr ystyriodd y Cyngor gydraddoldeb pan fabwysiadodd y strategaeth:</p> <ul style="list-style-type: none">• erbyn hyn mae Strategaeth Chwaraeon a Gweithgarwch Corfforol (PASS) ar gyfer Dinas Caerdydd wedi'i hardystio gan y Cabinet ym mis Ionawr 2022 gyda gweledigaeth glir: Caerdydd yw dinas orau'r DU i fod yn egniol yn gorfforol, o gerdded, beicio a gweithgarwch ym mywyd bob dydd hyd at chwaraeon byd-enwog. Mae'n strategaeth Bwrdd Gwasanaethau Cyhoeddus gyda gweledigaeth glir i helpu i lunio gwasanaethau chwaraeon a hamdden y Cyngor.• roedd dull cydweithredol o ddatblygu'r PASS. Chwaraeon Caerdydd arweiniodd y gwaith gan sefydlu grŵp datblygu strategaeth. Roedd y grŵp hwn yn cynnwys Cyngor Caerdydd, Prifysgol Metropolitan Caerdydd, Bwrdd Iechyd Prifysgol Caerdydd a'r Fro, ac Iechyd Cyhoeddus Cymru. Roedd Greenwich Leisure Limited (GLL) hefyd yn ymwneud â datblygu'r strategaeth.• i gefnogi datblygiad y PASS, sicrhawyd cyllid gan Iechyd Cyhoeddus Cymru i benodi ymgynghorydd i weithio gyda'r grŵp datblygu strategaeth.

Cynigion ar gyfer Gwella 2020

Asesiad Archwilio Cymru o gynnydd y Cyngor

- wrth ddatblygu'r PASS, cynhaliwyd gweithdai gyda thrawstoriad o bartneriaid, rhanddeiliaid a sefydliadau'r trydydd sector. Fodd bynnag, nid yw'r Cyngor wedi rhoi manylion i ni am y gweithdai, fel y partneriaid oedd yn bresennol, p'un a ydynt yn adlewyrchu poblogaeth amrywiol Caerdydd, eu cyfraniadau a sut y gwnaeth eu cyfraniad helpu i lunio'r PASS terfynol. Felly, nid ydym wedi derbyn digon o dystiolaeth i gael sicrwydd bod amrywiaeth lawn y boblogaeth wedi'i chynrychioli wrth sbarduno a ffurfio'r strategaeth.
- ym mis Ionawr 2022, pan gymeradwyodd y Cabinet y PASS, ni chyflwynwyd Asesiad o'r Effaith ar Gydraddoldeb i'r Cabinet ar y pryd. Dywed Strategaeth Cydraddoldeb a Chynhwysiant y Cyngor 2020-2024 ei bod yn arfer da wrth ddatblygu polisi neu strategaeth neu fenter newydd i ragweld yr effeithiau tebygol y gallai eu cael ac i gymryd camau i atal neu leihau unrhyw effeithiau niweidiol tebygol yn enwedig ar bersonau sy'n rhannu unrhyw nodweddion gwarchoddedig o dan y Ddeddf Cydraddoldeb. Yn ogystal, bydd cael yr asesiad hwn yn galluogi'r Cyngor i wneud y canlynol:
 - talu sylw dyledus i ddarpariaethau Dyletswydd Cydraddoldeb y Sector Cyhoeddus;
 - nodi effeithiau negyddol posibl penderfyniadau ar unigolion a grwpiau sydd â nodweddion gwarchoddedig a chynllunio camau lliniaru priodol; a
 - nodi cyfleoedd ychwanegol i ddatblygu cydraddoldeb o fewn polisïau, strategaethau, a Gwasanaethau.
- felly, nid yw'r Cyngor wedi dilyn ei Strategaeth Cydraddoldeb a Chynhwysiant ei hun drwy lunio asesiad o'r effaith ar gydraddoldeb ar yr adeg y cymeradwyodd y Cabinet y PASS.
- mae'r PASS yn alinio'n glir â'r Cynllun Gweithredu Byd-eang ar gyfer Gweithgarwch Corfforol (GAPPA) a ddatblygwyd gan Sefydliad Iechyd y Byd, yn ogystal â Bwrdd Iechyd Caerdydd a'r Fro a chynllun 'Symud Mwy, Bwyta'n Dda 2020-2023' Iechyd Cyhoeddus Cymru . Mae pedwar maes gweithredu allweddol sy'n sail i'r weledigaeth yn y PASS:
 - Amgylcheddau Egniïol
 - Cymdeithasau Egniïol
 - Pobl Egniïol
 - Systemau Egniïol

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
	<ul style="list-style-type: none"> • ar adeg ein gwaith maes, roedd cynlluniau gweithredu ar gyfer pob un o'r pedwar maes gweithredu allweddol, gan gynnwys dangosyddion perfformiad allweddol, cerrig milltir ac ati i gefnogi'r gwaith o gyflawni'r weledigaeth a'r PASS, ar gam datblygu cynnar. Bydd cwblhau'r cynlluniau gweithredu ar gyfer pob un o'r pedwar maes gweithredu allweddol yn tynnu sylw at rolau a chyfrifoldebau pob un o'r prif randdeiliaid wrth gyflawni'r camau gweithredu. Mae'r Bwrdd Gwasanaethau Cyhoeddus yn arwain ar gwblhau'r cynlluniau gweithredu gyda mewnbwn sylweddol gan y Cyngor a rhanddeiliaid eraill. Ar adeg ein gwaith maes, nid oedd amserlenni clir ar gyfer cwblhau'r cynlluniau hyn. • mae'r Cyngor yn cydnabod nad rôl y gwasanaeth hamdden yn unig yw cyflawni'r PASS, ond dylai gwasanaethau eraill gyfrannu. Ar ôl datblygu cynlluniau gweithredu, mae'r Cyngor yn bwriadu ymgorffori agweddau perthnasol ar y PASS yn ei drefniadau rheoli perfformiad gyda champau gweithredu a dangosyddion perfformiad wedi'u cynnwys mewn cynlluniau cyflenwi cyfarwyddiaeth gydag adrodd i aelodau. Bydd hyn yn allweddol i'r Cyngor hwyluso'r dull corff cyfan sydd ei angen i weithredu'r PASS. Bydd hefyd yn allweddol i helpu'r Cyngor i fonitro a gwerthuso ei gyfraniad i gyflawni'r PASS.
<p>CagG 2: Cynnal adolygiad o fanyleb gwasanaethau contract GLL i sicrhau ei bod o gymorth i gyflawni blaenoriaethau'r Cyngor ar gyfer ei wasanaethau hamdden a'i amcanion llesiant ehangach.</p>	<p>Wedi'i gyflawni</p> <p>Comisiynodd y Cyngor adolygiad o'r contract GLL ac mae'n mynd ati i ystyried newidiadau i elfennau penodol o'r contract:</p> <ul style="list-style-type: none"> • comisiynodd y Cyngor y Fforwm Partneriaeth Leol i adolygu'r contract GLL. Canolbwyntiodd yr adolygiad ar y canlynol: <ul style="list-style-type: none"> – cynaliadwyedd ariannol hirdymor y contract drwy adolygu manyleb y gwasanaeth a'i allu i ddarparu sefyllfa sy'n niwtral yn ariannol; – dull y Cyngor o ymdrin â gwasanaethau a phartneriaethau integredig; – adolygu'r prosesau rheoli contract presennol a swyddogaeth cleientiaid i asesu eu haddasrwydd a chymharu trefniadau llywodraethu â threfniadau tebyg eraill; ac

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
	<ul style="list-style-type: none"> – ystyried gwerth cymdeithasol hamdden a'r effaith ar lesiant yn sgil y trefniadau presennol ac unrhyw effaith ar lesiant yn sgil newidiadau i fanyleb y gwasanaeth. • ar adeg ein gwaith maes, roedd y Fforwm Partneriaeth Leol wedi cyflwyno'i adroddiad i'r Cyngor a oedd yn cynnwys 21 o argymhellion. Mae disgwyl i'r pwyllgor craffu ar yr Economi a Diwylliant a'r Cabinet ystyried yr adroddiad yn mis Medi 2022. • roedd GLL yn rhan lawn o adolygiad y Fforwm Partneriaeth Leol ac wedi cael golwg ar yr adroddiad a'r argymhellion terfynol. • roedd swyddogion cyllid y Cyngor hefyd wedi'u hymgysylltu'n dda ag adolygiad y Fforwm Partneriaeth Leol, gan gynnwys gosod cwmpas a datblygu'r cylch gorchwyl. • mae'r Cyngor a'r GLL yn edrych eto ar ddangosyddion perfformiad GLL ac yn nodi'r rhai sy'n cyd-fynd yn fwy â nodau llesiant y Cyngor. Bydd hyn yn dangos cyfraniad ac effaith GLL yn well. • yn ogystal ag adolygiad y Fforwm Partneriaeth Leol, mae'r Cyngor yn ystyried newid manyleb contract GLL trwy ddileu Canolfan Hamdden Pentwyn a'r Felodrom yng Nghanolfan Hamdden Maendy. • ym mis Mawrth 2021, cymeradwyodd y Cabinet y newidiadau hyn mewn egwyddor. Yn y cyfarfod hwnnw, rhoddwyd pedwar opsiwn i'r Cabinet yn ymwneud â Chanolfan Hamdden Pentwyn: cau'n llawn, cau'n rhannol, gwella'r cyfleuster, neu drosglwyddo i ddarparwr arall. Mae'r adroddiad yn nodi mai opsiwn pedwar, 'trosglwyddo i ddarparwr arall' sy'n rhoi'r cyfle gorau ar gyfer cynaliadwyedd hirdymor. Fodd bynnag, nid oedd yr adroddiad yn nodi goblygiadau ariannol/perfformiad y pedwar opsiwn, gan godi pryderon am gadernid yr wybodaeth a ddarperir i aelodau. Dylai arfarniad cadarn o opsiynau ddarparu ehangder llawn yr wybodaeth am yr opsiynau a gyflwynir i helpu aelodau i wneud penderfyniad gwybodus. • ar adeg ein gwaith maes, yn dilyn y penderfyniad mewn egwyddor gan y Cabinet, roedd y Cyngor yn parhau i weithio ar achos busnes i dynnu Canolfan Hamdden Pentwyn o'r contract. Mae'r Cyngor yn cydnabod y gallai newid manyleb y contract effeithio ar unrhyw newidiadau posibl i'r contract yn y dyfodol. Yn hytrach na gweithio i amserlen benodol, mae'r

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
	<p>Cyngor yn sicrhau diwydrwydd dyladwy, gan ymwneud â thimau cyllid a chyfreithiol y Cyngor i baratoi achos busnes terfynol cyn gwneud penderfyniad terfynol.</p>
<p>CagG 3: Ystyried sut y gall gryfhau'r modd y cymhwysir yr egwyddor datblygu cynaliadwy trwy'r gwasanaethau a ddarperir gan GLL, gan gynnwys:</p> <ul style="list-style-type: none"> • mabwysiadu dull mwy strategol o gydweithio sy'n sicrhau bod yr holl sefydliadau gan gynnwys Bwrdd Iechyd Caerdydd a'r Fro/Iechyd y Cyhoedd a'r Trydydd Sector yn rhan o gynllunio a datblygu gwasanaethau GLL a gwasanaethau hamdden eraill ar lefel leol a rhanbarthol. • mynd ati ymhellach i integreiddio'r broses o gynllunio a darparu Gwasanaethau Hamdden GLL â chyrrff cyhoeddus eraill a gwasanaethau eraill y Cyngor, megis Addysg a Gofal Cymdeithasol. • gwrandao ar ddefnyddwyr gwasanaethau a'u cynnwys yn y broses o ddatblygu a darparu gwasanaethau hamdden GLL a 	<p>Wedi'i gyflawni'n rhannol</p> <p>Mae'r egwyddor datblygu cynaliadwy wedi'i gymhwyso'n gryfach, ond dylai'r Cyngor sicrhau'r trefniadau rheoli contract GLL gorau i sicrhau bod gwasanaethau'n cael eu llunio'n llawn yn unol â'r egwyddor hon:</p> <ul style="list-style-type: none"> • roedd cyfraniad GLL wrth ddatblygu'r PASS yn rhoi mynediad i GLL i sawl rhanddeiliad ledled y ddinas. Wedi hynny, mae GLL wedi cysylltu â'r rhanddeiliaid hyn i archwilio gwaith partneriaeth posibl. • mae GLL wedi cysylltu â'r bwrdd iechyd lleol ac yn gweithio ar y cyd i lunio a dylunio rhaglenni gweithgarwch lluosog i'w cynnal mewn canolfannau hamdden. Mae GLL yn gweithio gyda ffisiotherapyddion, deietegwyr a'r uned niwrolegol wrth gynnig gweithgareddau ataliol, ymyrraeth gynnar neu adsefydlu. Mae GLL wedi uwchsgilio staff a chreu aelodaeth cost isel i'r rhai sy'n mynychu'r gweithgareddau i barhau i ddefnyddio'r canolfannau hamdden ar ôl i'w cwrs gweithgarwch ddod i ben. • mae GLL yn cymryd rhan weithredol yn Rhaglen Dianc Rhag Poen y GIG. Mae GLL yn gweithio gyda gweithwyr proffesiynol y GIG i helpu pobl i baratoi yn well ar gyfer llawdriniaeth poen yn y glun a'r ben-glin. • mae rheolwr Contract GLL yn rhan o grŵp GIG sy'n edrych ar COVID hir ac yn edrych ar weithgareddau ataliol ac ôl-salwch. • ers ein hadolygiad gwreiddiol, mae GLL bellach yn fwy cysylltiedig â gwasanaethau eraill y Cyngor. Mae enghreifftiau'n cynnwys gweithio gyda'r tîm ystadau strategol ar yr agenda datgarboneiddio a gweithio gyda'r Gwasanaeth Ieuencid. • mae GLL a'r Cyngor yn mynd ati'n rhagweithiol i sicrhau bod eu cynlluniau blynyddol a chynllun pum mlynedd GLL yn cyd-fynd â blaenoriaethau'r Cyngor, fel yr agenda

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
<p>gwasanaethau hamdden eraill i sicrhau eu bod yn cynrychioli anghenion a dyheadau'r amrywiaeth lawn o gymunedau lleol y maent yn eu gwasanaethu.</p>	<p>datgarboneiddio. Tua 18 mis yn ôl, adolygodd GLL a'r Cyngor Uchelgais Prifddinas y Cyngor a'i Gynllun Corfforaethol i sicrhau bod gwaith GLL yn cyd-fynd â'r blaenoriaethau corfforaethol ehangach.</p> <ul style="list-style-type: none"> fel y nodir yn CagG 4 isod, mae'r trafodaethau rheolaidd rhwng GLL a'r Cyngor yn cyflwyno cyfle i'r Cyngor gael ystyriaeth fwy strwythuredig a ffurfiol o'r egwyddor datblygu cynaliadwy gyda GLL ac i gael sicrwydd bod GLL yn cymhwys o'r egwyddor yn llawn wrth ddarparu ei wasanaeth. Rydym hefyd wedi codi pryderon am gymhwysiad y Cyngor o'i Strategaeth Cydraddoldeb a Chynhwysiant yn unol â CagG 1 uchod.
<p>CagG 4: Gwella'r trefniadau rheoli contract i sicrhau bod manyleb y contract yn cael ei monitro mewn modd cadarn a thryloyw.</p>	<p>Wedi'i gyflawni</p> <p>Mae'r Cyngor wedi cryfhau ei drefniadau llywodraethu a goruchwilio'r contract GLL :</p> <ul style="list-style-type: none"> mae perthynas bositif a pharchus rhwng y Cyngor a GLL. mewn ymateb i'r pandemig, sefydlodd GLL a'r Cyngor gyfarfodydd cyllid misol. Mae'r cyfarfodydd hyn yn ychwanegol at y cyfarfodydd rheoli contract arferol. Cytunodd y ddau bartner i barhau â'r cyfarfodydd hyn ar ôl mis Mawrth 2022 pan ddaeth Cronfa Caledi Llywodraeth Cymru i ben. Ystyriodd GLL a'r Cyngor fod y cyfarfodydd hyn yn fuddiol ar gyfer cynaliadwyedd ariannol hirdymor y contract. ers ein hadolygiad gwreiddiol, mae gan uwch reolwyr fwy o ran wrth oruchwilio'r gwaith o fonitro'r contract GLL ac mae'n derbyn gwell gwybodaeth ariannol. Cafodd Bwrdd Cyswllt y Prosiect, sy'n cynnwys Aelodau Cyllid a Hamdden a Diwylliant y Cabinet, adroddiadau ariannol chwarterol yn flaenorol gyda rhagamcanion diwedd blwyddyn. Mae'r adroddiadau hyn bellach hefyd yn cynnwys rhagamcanion ariannol ar gyfer y pedair i bum mlynedd nesaf. Mae'r rhain yn rhoi gwell dealltwriaeth i Fwrdd Cyswllt y Prosiect o olwg tymor canolig o sefyllfa ariannol y contract.

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
	<ul style="list-style-type: none"> • hefyd, mae'n gadarnhaol bod y Pennaeth Cyllid a swyddog o wasanaeth Cyfreithiol y Cyngor bellach yn aelodau o Fwrdd Cyswllt y Prosiect. Mae hyn yn rhoi mynediad amserol i'r Bwrdd at gyngor ac arbenigedd corfforaethol yn y meysydd hyn • yn 2021, sefydlodd GLL a'r Cyngor gyfarfodydd uwch reolwyr misol i gynnwys: uwch reolwyr GLL; Cyfarwyddwr Datblygu Economaidd y Cyngor; Pennaeth Cyllid; Rheolwr Gweithredol, Chwaraeon, Hamdden a Datblygiad; a Phennaeth yr Awdurdod Parciau, Chwaraeon a'r Harbwr yn ogystal ag aelod o dîm Cyfreithiol y Cyngor. Mae hyn wedi cryfhau'r cyfathrebu rhwng GLL a'r Cyngor. Mae'n rhoi cyfle i drafod materion a risgiau, ac ystyried y ddarpariaeth a ddarperir gan GLL yn y dyfodol. • mae'r cyfarfodydd monitro contract misol a chwarterol strwythuredig a oedd ar waith ar adeg ein hadolygiad gwreiddiol yn parhau. Mae hefyd gyswllt llai ffurfiol, aml rhwng GLL a'r Cyngor i drafod a mynd i'r afael ag unrhyw faterion gweithredol brys. • ar y cyfan, mae llawer o gyfleoedd gwahanol bellach ar gyfer rheoli contractau a monitro trafodaethau rhwng GLL a'r Cyngor. Mae trefniadau clir i drafod materion gweithredol, pwysau ariannol uniongyrchol, cynaliadwyedd ariannol tymor canolig i hwy y contract yn ogystal â risgiau, perfformiad, newidiadau manyleb gwasanaethau ac ati. Yn gryno, y trefniadau hyn yw: <ul style="list-style-type: none"> – Bwrdd Cyswllt y Prosiect – Cyfarfodydd uwch reolwyr misol – Cyfarfodydd partneriaeth adolygu chwarterol – Cyfarfodydd partneriaeth misol • ers ein hadolygiad blaenorol, mae blaenoriaethau'r GLL a'r Cyngor wedi canolbwyntio ar ymateb i'r pandemig a goblygiadau ariannol cau canolfannau hamdden. Yn fwy diweddar, bu mwy o bwyslais ar gostau ynni cynyddol. Mae adroddiadau monitro GLL i wahanol gyfarfodydd monitro contract, ac i'r pwyllgor craffu ar yr Economi a Diwylliant, yn nodi gwybodaeth ddefnyddiol. Mae'r wybodaeth yn cynnwys y cyfraddau cyfranogiad defnydd presennol yn ogystal â 2019 a rhifau aelodaeth ym mhob canolfan hamdden sy'n effeithio ar

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
	<p>lefelau incwm. Mae'r data hyn yn nodi'n glir sefyllfa bresennol GLL o'i gymharu â lefelau cyn y pandemig.</p> <ul style="list-style-type: none"> • Mae GLL yn ymateb i'r her ariannol o adfer ar ôl y pandemig drwy ddatblygu dull tri cham o adferiad: Ailgychwyn, Ailadeiladu ac Yn ôl i Well. Mae gan bob cam dargedau incwm a gwariant y mae Bwrdd Cyswllt y Prosiect yn eu monitro'n chwarterol. • fel y nodwyd yn adran CagG 2 uchod, comisiynodd y Cyngor y Fforwm Partneriaeth Leol i gynnal adolygiad annibynnol o'r contract. Un o'r pedwar maes i'w hadolygu oedd adolygu'r prosesau rheoli contract presennol a swyddogaeth cleientiaid i asesu ei addasrwydd a chymharu trefniadau llywodraethu â threfniadau tebyg eraill. Roedd GLL yn rhan lawn o'r adolygiad hwn ac yn ymwybodol o'r argymhellion. Ar adeg ein gwaith maes, nid oedd yr aelodau wedi gweld adroddiad y Fforwm Partneriaeth Leol. Mae disgwyl i'r Cabinet a'r pwyllgor craffu ar yr Economi a Diwylliant ei ystyried ym mis Medi 2022.
<p>CagG 5: Sicrhau bod y Cyngor yn mynd ati'n effeithiol i ystyried risgiau ariannol a risgiau llesiant hirdymor y contract hamdden yn ei brosesau rheoli risgiau corfforaethol.</p>	<p>Wedi'i gyflawni'n rhannol</p> <p>Mae'r Cyngor bellach yn monitro'r contract GLL drwy ei brosesau rheoli risg corfforaethol. Fodd bynnag, mae angen iddo sicrhau ei hun bod ganddo gamau effeithiol i liniaru'r risg y bydd y contract yn methu:</p> <ul style="list-style-type: none"> • yn ein hadroddiad yn 2020, gwnaethom ddweud ei bod yn gadarnhaol bod y pwyllgor craffu perthnasol wedi bod yn rhan o adolygu'r gwasanaeth a ddarperir gan GLL. Fodd bynnag, nid oedd y pwyllgor wedi cael gwybod am sefyllfa weithredu GLL, adroddiad beirniadol Archwilio Mewnol yn ymwneud â'r contract ac nid oedd unrhyw risgiau newydd yn ymwneud â chontract GLL ar gyfer y Cyngor. • yng nghyflwyniad monitro blynyddol GLL i'r pwyllgor craffu ym mis Rhagfyr 2021 ac yng ngohebiaeth ddilynol y pwyllgor craffu i'r aelod Cabinet, roedd yn amlwg bod aelodau bellach yn ymwybodol o'r risg yn ymwneud â lefelau incwm GLL.

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
	<ul style="list-style-type: none"> • ers ein hadolygiad gwreiddiol, mae cynaliadwyedd contract GLL bellach wedi'i gynnwys yng nghynllun cyflenwi y gyfarwyddiaeth Datblygu Economaidd ac mae'n cael ei raddio fel risg coch/ambr ar gofrestr risg y gyfarwyddiaeth. Yn ogystal, yn ystod chwarter 4 2019-20, uwchgyfeiriodd y gyfarwyddiaeth y risg hon i'r Uwch Dîm Rheoli. Ar adeg ein hadolygiad, roedd y risg yn parhau i fod wedi'i huwchgyfeirio i'r uwch dîm rheoli ac yng nghynllun cyflenwi cyfarwyddiaeth Datblygu Economaidd 2022-23. • yn unol â strategaeth rheoli risg y Cyngor, gan ei fod yn risg â sgôr goch, mae'r Cyfarwyddwr yn darparu diweddariadau bob chwe mis ar gontract GLL a'r risg gysylltiedig i'r uwch dîm rheoli. • mae dau gam yng nghynllun cyflenwi'r gyfarwyddiaeth Datblygu Economaidd i fynd i'r afael â'r risg hon. Y ddwy weithred yw: ystyried ceisiadau am gyllid yn y dyfodol gan GLL; a gweithredu ar ganlyniadau'r adolygiad o fanyleb y gwasanaeth. Dylai'r Cyngor gwblhau asesiad lefel uchel o wahanol opsiynau cyflenwi gwasanaethau hamdden os na fydd camau lliniaru camau yn lleihau'r risg sy'n arwain at fethiant y contract GLL. Ar hyn o bryd, mae'r Cyngor yn dibynnu ar y ddwy weithred liniaru hyn er mwyn mynd i'r afael â risg ariannol sylweddol i'r Cyngor ac nid yw wedi ystyried yn ffurfiol opsiynau cyflenwi gwasanaethau eraill.
<p>CagG 6: Gwella trefniadau adrodd i sicrhau bod aelodau'n cael cyfrif llawn ac amserol o berfformiad y contract sy'n cynnwys referniw/gwariant .</p>	<p>Wedi'i gyflawni'n rhannol</p> <p>Mae adroddiadau perfformiad GLL i aelodau wedi gwella, fodd bynnag, mae gwybodaeth ariannol yn parhau i fod yn gyfyngedig:</p> <ul style="list-style-type: none"> • mae pwyllgor Craffu ar yr Economi a Diwylliant y Cyngor yn parhau i dderbyn adroddiadau monitro GLL blynyddol. Derbyniodd y pwyllgor yr adroddiad monitro diweddaraf ym mis Rhagfyr 2021 ar gyfer y cyfnod rhwng mis Ionawr a mis Tachwedd 2021. Roedd y cyflwyniad i'r pwyllgor yn cynnwys perfformiad cyfredol ar gyfer pob canolfan hamdden o'i gymharu â pherfformiad 2019. Amlygodd y gymhariaeth hon yr effaith y mae'r pandemig wedi'i chael ar bob defnydd o ganolfannau hamdden, cyfraddau cyfranogi a lefelau incwm.

Cynigion ar gyfer Gwella 2020	Asesiad Archwilio Cymru o gynnydd y Cyngor
	<p>Yn ogystal, mae'r adroddiad monitro yn cynnwys naratif byr ar sut mae'r canolfannau hamdden yn perfformio o'i gymharu â chyfartaledd y DU.</p> <ul style="list-style-type: none">• roedd aelodau'r pwyllgor wedi'u hymgysylltu, yn agored ac yn gefnogol i sut y gallant helpu GLL. Yn benodol, codi ymwybyddiaeth o'r canolfannau hamdden i gynyddu'r defnydd a bod yn gyfrwng rhwng GLL a grwpiau cymunedol lleol.• fel y nodir yn adran CagG 5 uchod, mae'r pwyllgor craffu bellach yn ymwybodol o'r risg i lefelau incwm GLL. Fodd bynnag, nid yw'r pwyllgor craffu yn cael yr wybodaeth rhagolygon ariannol tymor canolig y mae Bwrdd Cyswllt y Prosiect yn ei chael. Byddai hyn yn helpu'r pwyllgor craffu i gael dealltwriaeth ehangach o gynaliadwyedd ariannol y contract.



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We welcome correspondence and telephone calls in Welsh and English.

Council Response

Report title: Leisure Services Follow-up Review – Cardiff Council

Issue date: October 2022

Document reference: 3200A2022

Ref	Recommendation	Acceptance status Please indicate whether the recommendation is: <ol style="list-style-type: none"> 1. Fully accepted 2. Partially accepted 3. Not accepted 	Organisational response Please set out here relevant commentary on the intended implementation plan in response to the recommendation	Completion date Please set out here when you plan for the organisational response to be completed and intended outcome achieved	Responsible officer (title)
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R1	<p>Strengthening the application of the sustainable development principle</p> <p>The Council should more fully apply the sustainable development principle by:</p> <ul style="list-style-type: none"> • involving the diversity of its population in the design of future leisure service delivery; and • maximising its contract management arrangements with GLL to formalise how the sustainable development principle fully drives the services provided by GLL. 	Partially accepted	<p>Post Covid, significant strides have been taken to carry out more customer and key partner stakeholder consultation to strengthen the application of the sustainable development principle. Examples of which are detailed below.</p> <p>GLL’s relationship with the NHS does mean they are involved in programming in the centres. The new relationship has been guided by what the people from their pathways need and not what GLL think they want.</p> <p>GLL have developed relationships with groups such as LGBTQ+, Black swimming association, women’s groups, disabled groups, refugees, Swim Wales inclusion and diversity group to provide an offer as they require it.</p> <p>Customer forums give customers the opportunity to provide feedback around programming. A group of students recently participated in the planning of the Maindy gym refurbishment and new class programme.</p> <p>Examples of partnership engagement include:</p>	From April 2023	Client Manager
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User Survey;
Virtual Customer Forum;
Key Focus Groups –
Women & Girls

- Ethnic minority provision
- LGBT
- Children
- Young offenders
- Health
- Refugees
- Disability groups

In maximising contract arrangements to ensure the sustainable principle is embedded we carry out the following:
Annual Service Plan – developed in partnership between GLL and CC in order to ensure that both GLL objectives and Cardiff Council objectives are met, linking the Corporate Plan and Future Generations Act. This provides the mechanism to ensure that the sustainability principles are addressed and are monitored regularly through both the Quarterly Monitoring meetings.

We will ensure there is a greater measurable focus on the sustainable

development principle embedded within the annual service plan.

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R2	<p>Delivery and monitoring of the Physical Activity and Sport strategy</p> <ul style="list-style-type: none"> Recognising the whole organisation approach needed to help deliver the strategy, the Council should ensure relevant future Directorate Delivery Plans incorporate key actions and measures. These should be monitored as part of the Council's routine performance management arrangements. 	Fully accepted	Now that the strategy and key areas of work have been established and working groups for each key area set up. The Action Plans and key deliverables will be recorded within the relevant Directorate Delivery Plans and monitored on a quarterly basis as part of the Council's performance management framework.	End of Q1 2023	Operational Manager for Sport and Leisure

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<p>R3</p>	<p>GLL monitoring reporting to scrutiny committee</p> <ul style="list-style-type: none"> The Council should report to the Economy and Culture scrutiny committee GLL's medium-term financial forecasting in future GLL monitoring reports. 	<p>Partially Accepted</p>	<p>A full Cabinet Report was taken to October Committee to escalate the current financial position and risks of the GLL contract. This included presenting the report to the Economy and Culture Scrutiny Committee as part of the Council's processes.</p> <p>Going forward we will request a mid term financial forecasting presentation to Scrutiny in addition to the Annual Meeting.</p> <p>In addition, GLL meet monthly with the Finance Team and also report their finance position Quarterly to both the Client Team and the Project Liaison Board, attended by Cabinet Members for Finance and for Sport and Leisure.</p> <p>Any financial pressures or financial risks are escalated through the Corporate performance management framework.</p>	<p>April 2023 – March 2024</p>	<p>Operational Manager for Sport and Leisure</p>
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R4	<p>Equalities Impact Assessment</p> <p>The Council needs to comply with their Equality and Inclusion Strategy 2020-2024 by completing an Equality Impact Assessment for the Physical Activity and Sport Strategy. This will ensure the Council:</p> <ul style="list-style-type: none"> • demonstrates due regard for the provisions of the Public Sector Equality Duty; • identifies possible negative impacts of decisions on individuals and groups with protected characteristics and plans mitigating action accordingly; and • identifies additional opportunities to advance equality within policies, strategies, and services. 	Fully Accepted	Following the WAO review meetings an EIA has been carried out and submitted to WAO.	Complete	Operational Manager and Sport Cardiff Met University.

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R5	GLL contract risk management arrangements <ul style="list-style-type: none"> The Council needs to assure itself that it has effective actions to mitigate the risk of the GLL contract failing, including exploring different service delivery options as a contingency. 	Partially accepted	<p>A Cabinet Report was taken to the October Cabinet meeting highlighting the risks and providing mitigations to prevent the contract failing.</p> <p>We are taking steps to engage an external professional service to carry out full feasibility study of options available in the event of the contract failing.</p>	November 30 th 2023	Operational Manager, Sport and Leisure

Ref	Recommendation	Acceptance status Please indicate whether the recommendation is: <ol style="list-style-type: none"> 1. Fully accepted 2. Partially accepted 3. Not accepted 	Organisational response Please set out here relevant commentary on the intended implementation plan in response to the recommendation	Completion date Please set out here when you plan for the organisational response to be completed and intended outcome achieved.	Responsible officer (title)
R6	Options Appraisal <ul style="list-style-type: none"> • The Council needs to provide members with the full breadth of performance and financial information on the different options presented to them, to help members make informed decisions. 	Accepted unless this refers to presenting the different operating options in the event of contract failure.	Members will be provided with the full details of the outcome of the professional services report on the costs associated with the development of Pentwyn Leisure Centre when they are known.	April 2023	Director of Economic Development

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Assurance and Risk Assessment Review – Cardiff Council

Audit year: 2021-22

Date issued: November 2022

Document reference: 3243A2022

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

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What we reviewed and why

- 1 We undertook this project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources. This project also helped us to assess the extent to which the Council is applying the sustainable development principle in taking steps to meet its well-being objectives.
- 2 This report summarises our findings in the areas where we have undertaken more detailed Assurance and Risk Assessment work. We will also produce an Annual Audit Summary in the autumn of 2022 that will summarise all our audit work undertaken since our last Annual Audit Summary in January 2022.
- 3 We focused on the following areas at the Council:
 - Financial position
 - Implications of the Local Government and Elections (Wales) Act 2021
 - Carbon reduction plan
- 4 Our evidence base for this work included conversations with officers and reviewing relevant documents.
- 5 The Assurance and Risk Assessment project has been ongoing throughout the year. We held a workshop with the Senior Management Team in March 2022 to gather their perspectives on the key audit risks in relation to the Council and to inform our forward planning.

Financial position

The Council's arrangements to manage its financial position are generally sound. But it is facing significant cost pressures, which will seriously test its financial resilience

- 6 We have been reviewing the Council's financial position during the year. This has included consideration of the Council's financial reserves position, the delivery of planned savings and performance against the planned budget for the year.
- 7 We published a [Local Government Financial Sustainability data tool](#) in February 2022. This includes a range of financial data for councils, national parks, and fire and rescue authorities in Wales.

Financial strategy

- 8 Our previous work on financial sustainability found that the pandemic had affected the Council's ability to determine how it was going to meet its significant medium-term budget gap, but it was starting to develop plans to meet the gap. Our 2021 financial sustainability report included a proposal for improvement that the Council needed to formulate and progress these plans. This included identifying the level of savings it can achieve through its transformation programme.
- 9 Our recent work has found that the Council has broken down its transformation programme into specific areas, such as hybrid working and digitisation. But it still needs to identify the likely savings from its transformation programme. Overall, we found that the Council continues to have sound arrangements in place to manage and monitor its financial resilience. But in the context of the current economic climate, its financial position is extremely challenging.
- 10 The Council has an ambitious capital programme, and it has some major projects planned. The Council's capital financing requirement has increased steadily over the last five years and is currently £868 million. This includes both its general fund and housing revenue account. The Council has forecast that its capital financing requirement will increase significantly in future years. Currently, its external borrowing remains below its capital financing requirement. The position is monitored as part of the Council's financial resilience reports.
- 11 The current economic climate is such that the Council's forecasts for the current year and for 2023-24 indicate a much more challenging position than it envisaged only a few months ago. Despite more positive financial settlements recently, the Council is predicting a deficit of £7.3 million for 2022-23. This is before factoring any potential pay award increases above the 3% currently included in its budget. Given the large numbers of staff employed by the Council, increased pay awards would put an additional pressure on the Council's budget.

- 12 The Council is now forecasting that its budget gap for 2023-24 will be about £53 million. This is a £20 million increase from its forecasted position in July. This increase is due to pay awards and increased energy costs.
- 13 The Welsh Government's indicative funding settlements on an all-Wales basis of 3.5% and 2.4% respectively for 2023-24 and 2024-25 provide a degree of funding certainty over the medium term. In July, the Council was forecasting a £91 million gap over the next four years, but given the increased gap for 2023-24, this is now likely to increase. To date, the Council's strategy to help it address its budget gap has included a combination of efficiency savings, income generation and increases in Council Tax.
- 14 The Council has not fully determined how it will meet its short and medium-term budget gap. Given the magnitude of the budget gap and the pressures facing the Council, the Council knows it needs to intensify its activities to meet the gap. Its approach needs to be shaped by the sustainable development principle, for example, by balancing short-term with long-term needs when determining future savings plans. This would minimise the risk of unplanned savings being needed.
- 15 The Council intends to update its MTFP in the autumn. medium-term financial planning will continue to rely on a range of assumptions. Planning for financial resilience and future budget rounds will continue to be particularly challenging for the Council in this period of significant economic uncertainty.

Performance against budget

- 16 We previously reported that the Council manages its spending within budget but further work was needed to manage overspends in some key services. This remains the case. The Council achieved a balanced position for 2021-22. Yet despite strengthening its budget monitoring arrangements, it continued to experience significant pressures in education and children's services. Some of these were offset by the receipt of additional grants from the Welsh Government towards the year-end.
- 17 The Council is continuing to experience major challenges in some of its key services. This is contributing to a £7.3 million overspend predicted for 2022-23. The largest overspend relates to children's services where the Council is forecasting an £8.9 million overspend. This is mainly due to the cost of providing support and residential placements for children with complex needs. The Council has strengthened arrangements to identify ways to mitigate the overspends with increased focus on managing placements. It has also identified reserves to help fund transformation in social services. The Education department is forecasting a £5.9 million overspend for 2022-23. In part, this is due to overspends in home-to-school transport because of rising energy costs and increased demand.
- 18 In other service areas like culture and leisure, income levels are not yet returning to pre-pandemic levels. Increased energy costs are also having a major impact on the Council's financial position. The Council is waiting to understand the impact of the recent business price cap. The overspends have been partly offset by forecasted

underspends in other areas, such as capital financing and use of the COVID Contingency base budget.

- 19 The Council continues to have some contingency budgets. This provides it with a degree of resilience and flexibility to manage unforeseen pressures. However, it has already committed over £6 million of its £10 million base COVID recovery budget. The Council is also assuming it will draw down £1.1 million of the £2.5 million contingency budget for children's services in 2022-23. The use of these contingency budgets already within the financial year underlines the Council's increasingly challenging financial position.
- 20 The Council is tightening its budgetary controls across the organisation and departments have been asked to deliver further efficiencies in-year. Senior officers are underlining the need to explore alternative ways to offset the Council's financial pressures, but the position is extremely challenging.

Useable reserves

- 21 As shown in **Exhibit 1** below, the Council increased its level of useable reserves considerably in 2020-21 and 2021-22. This is partly due to the additional grant funding provided by the Welsh Government towards the end of the financial year. **Exhibit 2** shows that at the end of 2020-21, useable reserves levels – in absolute terms and as a percentage of net cost of service – were the highest in five years. The increased level of reserves has provided the Council with a greater degree of resilience. It has enabled the Council to set up earmarked reserves, for example, to prepare for the end of the Welsh Government's COVID hardship fund.

Exhibit 1: amount of usable reserves versus annual budget

This exhibit shows the amount of usable reserves the Council had at the end of 2021-22 and the previous five years as a proportion of the net cost of the services the Council delivers¹.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Net cost of services in £ millions ²	657.1	667.4	692.4	712.1	646.6	777.9
Total usable reserves in £ millions ³	73.6	76.1	68	69.1	116.7	165.3m
Total usable reserves as a percentage of net cost of services	11.2%	11.4%	9.8%	9.7%	15.6%	21.2%
Comparison with the other councils of Wales	17th	16th	18th	18th	18th	Not yet available

22 The Council's MTFP agreed in July included using £0.5 million of reserves each year to help balance the budget. The Council has maintained its Council fund balance at £14.25 million. However, the Council is likely to need to call on its reserves to a greater extent than it had originally planned if it cannot address its forecasted budget gaps.

23 As **Exhibit 1** shows, the Council's total usable reserves as a percentage of net cost of services was one of the lowest when considered against other Welsh authorities. Whilst the Council has increased its reserves in recent years, it understands that using reserves is not a sustainable solution to manage budget gaps over the longer term.

Savings delivery

24 The Council has a mixed record of achieving its targeted savings. In 2020-21, it delivered 52% of the savings it intended, in part due to the pandemic. The position improved in 2021-22. The Council achieved just under 90% of the savings it planned for 2021-22 and 65% of the 2020-21 savings it carried forward. Many of

¹ Source: 2016-17–2020-21: Audit Wales [financial sustainability data tool](#); 2021-22: Council's draft accounts.

² Value used is the net cost of services charged to the general fund from the Expenditure Funding Analysis, less any Housing Revenue Account cost of services, plus precepts, levies and debt interest.

³ By usable reserves we mean the total general fund balance, together with earmarked reserves that councils are not legally prevented from redirecting to use for another purpose.

those unachieved savings continue to relate to income generation and the impact of the pandemic.

- 25 The Council has strengthened its arrangements to identify potential savings earlier and to analyse their robustness and deliverability. There is now more corporate oversight and challenge of the planned savings.
- 26 In July, the Council estimated that it will need to find £69 million of savings over the four years of the MTFP. This was before it had updated its forecasted position for 2022-23 and 2023-24. The Council is forecasting that it will deliver about 95% of its planned savings for 2022-23. However, the Council has set an initial target to make further in-year savings of about £6 million. This is to help offset the overspend currently forecast for 2022-23.
- 27 The Council has set itself a first phase efficiency target of £8.5 million in 2023-24, with further phases of savings likely. Members are due to consider the proposed savings options for phase 1 during the autumn. Delivering these savings will be crucial to help it address its budget gaps.

Implications of the Local Government and Elections (Wales) Act 2021

The Council has made good progress in putting in place arrangements to meet the requirements of the Local Government and Elections (Wales) Act 2021

- 28 We conducted a high-level review of the arrangements the Council is putting in place to respond to the Local Government and Elections (Wales) Act 2021 (the Act). Our work included discussions with officers and a review of documents on an ongoing basis throughout the audit year.
- 29 The Act requires councils to keep performance under review and consult and report on performance through a self-assessment. Councils must publish a self-assessment of their performance for each financial year.
- 30 The Council introduced its arrangements to self-assess progress against its Well-being Objectives in 2020-21 and integrated them within the Council's performance management framework. The self-assessment formed the basis of the Cardiff Wellbeing Report 2020-21 published in July 2021. The clearance process included consideration by the Policy Resources and Performance Scrutiny Committee and Governance and Audit Committee (GAC) before Council approval. The Council plans to publish its second self-assessment report in October 2022.
- 31 The Act places a duty on the Council to consult at least once every financial year with trade unions, businesses in the local area, residents, and Council staff on the extent to which it is meeting performance requirements. The Council has begun to develop its participation strategy starting with an internal baseline review of strengths and weaknesses. Officers are currently running informal/pre-consultation

work with stakeholders from groups where response rates/engagement are persistently low. For example, more deprived communities, black and ethnic minority and disability groups to understand the barriers as they see them and to help develop proposals for future consultation. The Council aims to publish a draft participation strategy for consultation in the autumn and finalise early in 2023.

- 32 The Council has updated the terms of reference of its GAC to include its new remit. The Council's GAC membership already consisted of a third lay members before the Act came in. GAC members have received introductory training on their role. We have observed that the GAC is getting to grips with its role around complaints and performance evaluation.
- 33 The Council has not yet agreed a timescale for when it will commission a Panel Assessment.

Carbon reduction plan

Whilst the Council is making good progress delivering its One Planet Cardiff carbon reduction plan, it does not know if its plan is affordable

Collaborative work and governance arrangements to deliver the plan are at an early stage of development. It is not clear how the sustainable development principle has been applied in developing the plan

Context

- 34 In July 2022, the Auditor General published Public Sector Readiness for Net Zero Carbon by 2030, which looked at decarbonisation actions in 48 public bodies, including all councils. This report found uncertainty that the collective ambition for a net-zero public sector by 2030 would be met.
- 35 Our work identified significant, common barriers to progress that public bodies must collectively address to meet the collective ambition. We found that while public bodies are demonstrating commitment to carbon reduction, they must now significantly ramp up their activities, increase collaboration and place decarbonisation at the heart of their day-to-day operations and decisions.
- 36 In the report, the Auditor General makes the following five calls for action from public bodies:
 - Strengthen leadership and demonstrate collective responsibility through effective collaboration
 - Clarify strategic direction and increase the pace of implementation
 - Get to grips with the finances needed

- Know your skills gaps and increase capacity
- Improve data quality and monitoring to support decision making

37 The following paragraphs set out the findings of our local audit work on the Council's decarbonisation action plan. These findings sit within the wider context of the Auditor General's July 2022 report that calls for increased pace and stronger leadership across Wales in reducing carbon emissions.

What we looked at

38 We undertook an assessment of the Council's arrangements to develop and deliver their Decarbonisation Plan between April and June 2022. We gathered evidence through interviews, document reviews and the Council's returned Call for Evidence for the Decarbonisation Baseline Review.

What we found

39 The Council has published its carbon reduction plan, One Planet Cardiff (the plan) which sets out the Council's strategic direction. The Council has calculated a baseline carbon footprint. It has articulated the short, medium and long-term risks and opportunities in its plan. It has also categorised its actions into short, medium and long term to recognise that it has not yet identified solutions to all the issues. The Council has an action plan in place to deliver the strategy and will report against that annually.

40 The plan is clear about its ambition to reduce the Council's carbon emissions. The plan does not clearly demonstrate how the sustainable development principle has been applied and how the plan links to the national wellbeing goals. It is, therefore, not clear how the sustainable development principle has been applied to the development of the plan.

41 The Council involved a range of people and partners in its three-month consultation process on the plan. As well as an online questionnaire and a range of surveys, the Council engaged with community groups, businesses, the Citizens Panel, and the Youth Council. The Council recognises that it will need to further develop its approach to involving the full diversity of the population as the plan and its delivery move forward.

42 The Council has developed a Carbon Impact Evaluation Tool. It intends to use the tool to review and prioritise the short-term projects associated with the plan. It also intends to use the tool to develop methodologies that will allow the Council to consider the social impact of its projects, as well as the impact on carbon emissions. Currently, the indicators for social impact are less well developed than those looking at carbon emissions. But it is positive that the Council recognises the importance of trying to consider the qualitative impact of the plan.

- 43 Through its involvement in the Cardiff Public Services Board, the Council has developed arrangements to enable it to identify collaborative projects. There is an opportunity for the Council to determine and articulate how delivering the plan will impact on other public bodies.
- 44 The Council has governance arrangements in place to progress its plans within the Council and with its partners. However, these arrangements are at an early stage of development, and it is too early to evaluate their impact. The Council has established a Climate Emergency Board (CEB) through the PSB. This Board is made up of representatives of PSB partner organisations, utility providers and Cardiff University. The CEB has identified four areas where partnership working would be beneficial and has set up a subgroup to progress work in each area. Within the Council, each directorate has identified a key project officer to attend monthly steering group meetings, where progress against the action plan is discussed. This is in addition to project management arrangements for each project in the action plan.
- 45 The Council is aware that it does not know how much the plan in its entirety will cost to deliver. Given its challenging financial position, it is important it identifies the resource implications of delivering its plan.

Recommendation

Exhibit 2: recommendation

The table below sets out the recommendation that we have identified following this review.

Recommendation	
R1	The Council needs to determine the resource and cost implications of delivering its 'One Planet Cardiff' Net Zero Carbon 2030 strategy.



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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.

Adolygiad Sicrwydd ac Aseu Risg – Cyngor Caerdydd

Blwyddyn archwilio: 2021-22

Dyddiad cyhoeddi: Tachwedd 2022

Cyfeirnod y ddogfen: 3243A2022

Paratowyd y ddogfen hon fel rhan o waith a gyflawnir yn unol ag Adran 17 Deddf Archwilio Cyhoeddus (Cymru) 2004 ac Adran 15 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.

Ni chymerir unrhyw gyfrifoldeb gan yr Archwilydd Cyffredinol na staff Archwilio Cymru mewn perthynas ag unrhyw aelod, cyfarwyddwr, swyddog na chyflogai arall yn eu cymhwyster unigol, nac mewn perthynas ag unrhyw drydydd parti.

Os ceir cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 Deddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer o ran trin ceisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru ac Archwilio Cymru yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon at Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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 Saesneg. This document is also available in English.

Cynnwys

Yr hyn y gwnaethom ei adolygu a pham	4
Sefyllfa ariannol	5
Goblygiadau Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021	9
Cynllun lleihau carbon	10

Yr hyn y gwnaethom ei adolygu a pham

- 1 Fe gynhaliom ni'r prosiect hwn i ganfod lefel y sicrwydd archwilio a/neu ble y gallai gwaith archwilio pellach fod yn ofynnol mewn blynyddoedd yn y dyfodol mewn perthynas â risgiau i allu'r Cyngor i sefydlu trefniadau priodol i sicrhau gwerth am arian wrth ddefnyddio adnoddau. Fe helpodd y prosiect hwn ni hefyd i asesu i ba raddau y mae'r Cyngor yn cymhwyso'r egwyddor datblygu cynaliadwy wrth gymryd camau i gyflawni ei amcanion llesiant.
- 2 Mae'r adroddiad hwn yn crynhoi ein canfyddiadau yn y meysydd lle'r ydym wedi gwneud gwaith Sicrwydd ac Asesu Risg mwy manwl. Byddwn hefyd yn llunio Crynodeb Archwilio Blynyddol yn hydref 2022 a fydd yn crynhoi ein holl waith archwilio a wnaed ers ein Crynodeb Archwilio Blynyddol diwethaf ym mis Ionawr 2022.
- 3 Fe ganolbwyntiom ni ar y meysydd canlynol yn y Cyngor:
 - Sefyllfa ariannol
 - Goblygiadau Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021
 - Cynllun lleihau carbon
- 4 Roedd ein sylfaen dystiolaeth ar gyfer y gwaith hwn yn cynnwys cyfweiliadau gyda swyddogion ac adolygu dogfennau perthnasol.
- 5 Mae'r prosiect Sicrwydd ac Asesu Risg wedi bod yn mynd rhagddo trwy gydol y flwyddyn. Fe gynhaliom ni weithdy gyda'r Uwch Dîm Rheoli ym mis Mawrth 2022 i gasglu eu safbwyntiau am y risgiau archwilio allweddol mewn perthynas â'r Cyngor ac i oleuo ein gwaith blaengynllunio.

Sefyllfa ariannol

Mae trefniadau'r Cyngor i reoli ei sefyllfa ariannol yn gadarn ar y cyfan. Ond mae'n wynebu pwysau sylweddol o ran costau, a fydd yn brawf difrifol ar ei gydnerthedd ariannol

- 6 Rydym wedi bod yn adolygu sefyllfa ariannol y Cyngor yn ystod y flwyddyn. Mae hyn wedi cynnwys ystyried sefyllfa'r Cyngor o ran ei gronfeydd ariannol wrth gefn, cyflawni arbedion wedi'u cynllunio a pherfformiad yn erbyn y gyllideb a gynlluniwyd ar gyfer y flwyddyn.
- 7 Fe gyhoeddodd ni [offeryn data Cynaliadwyedd Ariannol Llywodraeth Leol](#) ym mis Chwefror 2022. Mae hwn yn cynnwys ystod o ddata ariannol ar gyfer cynghorau, parciau cenedlaethol, ac awdurdodau tân ac achub yng Nghymru.

Strategaeth ariannol

- 8 Canfu ein gwaith blaenorol ar gynaliadwyedd ariannol fod y pandemig wedi effeithio ar allu'r Cyngor i benderfynu sut yr oedd yn mynd i gau'r bwlch sylweddol yn ei gyllideb yn y tymor canolig, ond ei fod yn dechrau datblygu cynlluniau i gau'r bwlch. Roedd ein hadroddiad ar gynaliadwyedd ariannol yn 2021 yn cynnwys cynnig ar gyfer gwella bod angen i'r Cyngor lunio a chyflawni'r cynlluniau hyn. Roedd hyn yn cynnwys adnabod y lefel o arbedion y gall eu cyflawni trwy ei raglen drawsnewid.
- 9 Mae ein gwaith diweddar wedi canfod bod y Cyngor wedi rhannu ei waith trawsnewid yn feysydd penodol, fel gweithio hybrid a digideiddio. Ond mae angen o hyd iddo adnabod yr arbedion tebygol a fydd yn deillio o'i raglen drawsnewid. Ar y cyfan, canfuom fod y Cyngor yn dal i fod â threfniadau cadarn i reoli a monitro ei gydnerthedd ariannol. Ond yng nghyd-destun yr hinsawdd economaidd sydd ohoni, mae ei sefyllfa ariannol yn her eithriadol.
- 10 Mae gan y Cyngor raglen gyfalaf uchelgeisiol, ac mae ganddo rai prosiectau mawr yn yr arfaeth. Mae gofyniad cyllido cyfalaf y Cyngor wedi cynyddu'n gyson dros y pum mlynedd ddiwethaf ac £868 miliwn ydyw ar hyn o bryd. Mae hyn yn cynnwys ei gronfa gyffredinol a'i gyfrif refeniw tai. Mae'r Cyngor wedi rhagweld y bydd ei ofyniad cyllido cyfalaf yn cynyddu'n sylweddol mewn blynyddoedd yn y dyfodol. Ar hyn o bryd, mae ei lefel benthyca allanol yn dal i fod yn is na'i ofyniad cyllido cyfalaf. Mae'r sefyllfa'n cael ei monitro fel rhan o adroddiadau'r Cyngor ar gydnerthedd ariannol.
- 11 Mae'r hinsawdd economaidd sydd ohoni'n golygu bod rhagolygon y Cyngor ar gyfer y flwyddyn gyfredol ac ar gyfer 2023-24 yn dynodi sefyllfa sy'n fwy o her o lawer nag yr oedd yn ei rhagweld dim ond ychydig fisoedd yn ôl. Er gwaethaf setliadau ariannol mwy cadarnhaol yn ddiweddar, mae'r Cyngor yn rhagweld diffyg o £7.3 miliwn ar gyfer 2022-23. Mae hyn cyn ystyried unrhyw godiadau cyflog

posibl uwchlaw'r 3% sydd wedi'i gynnwys yn ei gyllideb ar hyn o bryd. O ystyried y niferoedd mawr o staff a gyflogir gan y Cyngor, byddai codiadau cyflog uwch yn rhoi pwysau ychwanegol ar gyllideb y Cyngor.

- 12 Mae'r Cyngor yn rhagweld yn awr mai oddeutu £53 miliwn fydd y bwch yn ei gyllideb ar gyfer 2023-24. Mae hyn yn gynydd o £20 miliwn o'i gymharu â'r sefyllfa yr oedd yn ei rhagweld ym mis Gorffennaf. Mae'r cynnydd hwn i'w briodoli i godiadau cyflog a chostau ynni uwch.
- 13 Mae setliadau cyllid dangosol Llywodraeth Cymru ar sail Cymru gyfan o 3.5% a 2.4% yn y drefn honno ar gyfer 2023-24 a 2024-25 yn darparu rhywfaint o sicrwydd ynghylch cyllid dros y tymor canolig. Ym mis Gorffennaf, roedd y Cyngor yn rhagweld bwch o £91 miliwn dros y pedair blynedd nesaf, ond o ystyried y bwch mwy ar gyfer 2023-24, mae hwn yn debygol o gynyddu yn awr. Hyd yma, mae strategaeth y Cyngor i'w helpu i ymdrin â'r bwch yn ei gyllideb wedi cynnwys cyfuniad o arbedion effeithlonrwydd, cynlluniau creu incwm a chodiadau yn y Dreth Gyngor.
- 14 Nid yw'r Cyngor wedi penderfynu'n llawn sut y bydd yn cau'r bwch yn ei gyllideb dros y tymor byr a chanolig. O ystyried maint y bwch yn y gyllideb a'r pwysau sy'n wynebu'r Cyngor, mae'r Cyngor yn gwybod bod angen iddo ddwysau ei weithgareddau i gau'r bwch. Mae angen i'w ddull gael ei siapio gan yr egwyddor datblygu cynaliadwy, er enghraifft trwy daro cydbwysedd rhwng anghenion byrdymor ac anghenion hirdymor wrth bennu cynlluniau arbedion yn y dyfodol. Byddai hyn yn lleihau i'r eithaf y risg bod angen arbedion heb eu cynllunio.
- 15 Mae'r Cyngor yn bwriadu diweddarau ei Gynllun Ariannol Tymor Canolig yn yr hydref. Bydd cynllunio ariannol tymor canolig yn dal i ddibynnu ar ystod o dybiaethau. Bydd cynllunio ar gyfer cydnerthedd ariannol a chylchoedd y gyllideb yn y dyfodol yn dal i fod yn her arbennig i'r Cyngor yn y cyfnod hwn o ansicrwydd economaidd sylweddol.

Perfformiad yn erbyn y gyllideb

- 16 Fe wnaethom nodi'n flaenorol bod y Cyngor yn rheoli ei wariant o fewn y gyllideb ond bod angen gwaith pellach i reoli gorwariannau mewn rhai gwasanaethau allweddol. Mae hyn yn dal i fod yn wir. Fe wnaeth y Cyngor fantoli'r cyfrifon ar gyfer 2021-22. Eto, er ei fod wedi cryfhau ei drefniadau ar gyfer monitro'r gyllideb, fe barhaodd i brofi pwysau sylweddol mewn gwasanaethau addysg a phlant. Cafodd rhai o'r rhain eu gwrthbwysu gan grantiau ychwanegol a gafwyd gan Lywodraeth Cymru tuag at ddiwedd y flwyddyn.
- 17 Mae'r Cyngor yn parhau i brofi heriau mawr yn rhai o'i wasanaethau allweddol. Mae hyn yn cyfrannu at orwariant o £7.3 miliwn a ragwelir ar gyfer 2022-23. Mae'r gorwariant mwyaf yn ymwneud â gwasanaethau plant lle mae'r Cyngor yn rhagweld gorwariant o £8.9 miliwn. Mae hyn i'w briodoli'n bennaf i gost rhoi cymorth a lleoliadau preswyl i blant ag anghenion cymhleth. Mae'r Cyngor wedi cryfhau trefniadau i ganfod ffyrdd o liniaru'r gorwariannau gyda mwy o ffocws ar reoli lleoliadau. Mae hefyd wedi nodi cronfeydd wrth gefn i helpu i gyllido trawsnewid mewn gwasanaethau cymdeithasol. Mae'r adran Addysg yn rhagweld

gorwariant o £5.9 miliwn ar gyfer 2022-23. Yn rhannol, mae hyn i'w briodoli i orwariannau mewn cludiant rhwng y cartref a'r ysgol oherwydd costau ynni cynyddol a mwy o alw.

- 18 Mewn meysydd gwasanaeth eraill fel diwylliant a hamdden, nid yw lefelau incwm yn dychwelyd i lefelau cyn y pandemig eto. Mae costau ynni uwch yn cael effaith fawr ar sefyllfa ariannol y Cyngor hefyd. Mae'r Cyngor yn disgwyl i ddeall effaith y cap diweddar ar brisiau i fusnesau. Mae'r gorwariannau wedi cael eu gwrthbwysu'n rhannol gan danwariannau a ragwelir mewn meysydd eraill, megis cyllido cyfalaf a defnyddio'r gyllideb sylfaenol wrth gefn ar gyfer COVID.
- 19 Mae'r Cyngor yn dal i fod â rhai cyllidebau wrth gefn. Mae hyn yn rhoi rhywfaint o gydnerthedd a hyblygrwydd iddo er mwyn gallu rheoli pwysau nas rhagwelwyd. Fodd bynnag, mae eisoes wedi neilltuo dros £6 miliwn o'i gyllideb adferiad COVID sylfaenol o £10 miliwn. Mae'r Cyngor hefyd yn tybio y bydd yn tynnu £1.1 miliwn i lawr o'r gyllideb wrth gefn o £2.5 miliwn ar gyfer gwasanaethau plant yn 2022-23. Mae defnyddio'r cyllidebau wrth gefn hyn yn barod o fewn y flwyddyn ariannol yn tanlinellu sefyllfa ariannol fwyfwy anodd y Cyngor.
- 20 Mae'r Cyngor yn tynhau ei reolaethau cyllidebol ar draws y sefydliad a gofynnwyd i adrannau gyflawni arbedion effeithlonrwydd pellach yn ystod y flwyddyn. Mae uwch swyddogion yn tanlinellu'r angen i archwilio ffyrdd eraill o wrthbwysu pwysau ariannol y Cyngor, ond mae'r sefyllfa'n her eithriadol.

Cronfeydd wrth gefn defnyddiadwy

- 21 Fel a ddangosir yn **Arddangosyn 1** isod, fe gynyddodd y Cyngor lefel ei gronfeydd wrth gefn defnyddiadwy'n sylweddol yn 2020-21 a 2021-22. Mae hyn i'w briodoli'n rhannol i'r cyllid grant ychwanegol a ddarparwyd gan Lywodraeth Cymru tuag at ddiwedd y flwyddyn ariannol. Mae **Arddangosyn 2** yn dangos, ar ddiwedd 2020-21, bod lefelau cronfeydd wrth gefn defnyddiadwy – mewn termau absoliwt ac fel canran o gost net gwasanaethau – yn uwch nag ar unrhyw adeg mewn pum mlynedd. Mae lefel uwch y cronfeydd wrth gefn wedi rhoi mwy o gydnerthedd i'r Cyngor. Mae wedi galluogi'r Cyngor i sefydlu cronfeydd wrth gefn wedi'u clustnodi, er enghraifft i baratoi ar gyfer diwedd cronfa galedi Llywodraeth Cymru mewn ymateb i COVID.

Arddangosyn 1: swm y cronfeydd wrth gefn defnyddiadwy o'i gymharu â'r gyllideb flynyddol

Mae'r arddangosyn hwn yn dangos swm y cronfeydd wrth gefn defnyddiadwy a oedd gan y Cyngor ar ddiwedd 2021-22 a'r pum mlynedd flaenorol fel cyfran o gost net y gwasanaethau y mae'r Cyngor yn eu darparu¹.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Cost net gwasanaethau mewn £ miliynau ²	657.1	667.4	692.4	712.1	646.6	777.9
Cyfanswm y cronfeydd wrth gefn defnyddiadwy mewn £ miliynau ³	73.6	76.1	68	69.1	116.7	165.3m
Cyfanswm y cronfeydd wrth gefn defnyddiadwy fel canran o gost net gwasanaethau	11.2%	11.4%	9.8%	9.7%	15.6%	21.2%
Cymharu â chynghorau eraill Cymru	17eg	16eg	18fed	18fed	18fed	Ddim ar gael eto

- 22 Roedd Cynllun Ariannol Tymor Canolig y Cyngor y cytunwyd arno ym mis Gorffennaf yn cynnwys defnyddio £0.5 miliwn o gronfeydd wrth gefn bob blwyddyn i helpu i fantoli'r gyllideb. Mae'r Cyngor wedi cynnal balans cronfa'r Cyngor ar £14.25 miliwn. Fodd bynnag, mae'n debygol y bydd angen i'r Cyngor alw ar ei gronfeydd wrth gefn i raddau mwy helaeth nag a gynlluniwyd ganddo'n wreiddiol os na fydd yn gallu mynd i'r afael â'r bylchau yn ei gyllideb a ragamcanwyd ganddo.
- 23 Fel y dengys **Arddangosyn 1**, roedd cyfanswm cronfeydd wrth gefn defnyddiadwy'r Cyngor fel canran o gost net gwasanaethau'n un o'r lleiaf o'i gymharu ag awdurdodau eraill Cymru. Er bod y Cyngor wedi cynyddu ei gronfeydd wrth gefn dros y blynedd diwethaf, mae'n deall nad yw defnyddio cronfeydd wrth gefn yn ddatrysiad cynaliadwy i reoli bylchau yn y gyllideb dros y tymor hwy.

¹ Ffynhonnell: 2016-17–2020-21: [Offeryn data cynaliadwyedd ariannol Archwilio Cymru 2021-22: Cyfrifon drafft y Cyngor](#).

² Y gwerth a ddefnyddiwyd yw cost net gwasanaethau a godwyd ar y gronfa gyffredinol o'r Dadansoddiad o Wariant a Chyllid, namyn unrhyw gostau gwasanaethau a briodolir i'r Cyfrif Refeniw Tai, a hefyd praeseptau, ardollau a llog ar ddyledion.

³ Defnyddiwn y term cronfeydd wrth gefn defnyddiadwy i olygu cyfanswm balans y gronfa gyffredinol, ynghyd â chronfeydd wrth gefn wedi'u clustnodi nad yw cynghorau wedi'u hatal yn gyfreithiol rhag eu hailgyfeirio i'w defnyddio at ddiben arall.

Cyflawni arbedion

- 24 Mae gan y Cyngor hanes cymysg o gyflawni ei arbedion wedi'u targedu. Yn 2020-21, cyflawnodd 52% o'r arbedion yr oedd yn bwriadu eu cyflawni, yn rhannol oherwydd y pandemig. Fe wellodd y sefyllfa yn 2021-22. Fe gyflawnodd y Cyngor ychydig yn llai na 90% o'r arbedion yr oedd yn bwriadu eu cyflawni ar gyfer 2021-22 a 65% o'r arbedion o 2020-21 a gariodd ymlaen. Mae llawer o'r arbedion hynny a oedd heb eu cyflawni'n dal i ymwneud â chreu incwm ac effaith y pandemig.
- 25 Mae'r Cyngor wedi cryfhau ei drefniadau i adnabod arbedion posibl yn gynharach ac i ddadansoddi eu cadernid a'r gallu i'w cyflawni. Yn awr ceir mwy o oruchwyliaeth a her gorfforaethol mewn perthynas â'r arbedion wedi'u cynllunio.
- 26 Ym mis Gorffennaf, fe amcangyfrifodd y Cyngor y bydd angen iddo ddod o hyd i arbedion o £69 miliwn dros bedair blynedd y CATC. Roedd hyn cyn iddo ddiweddarar sefyllfa yr oedd yn ei rhagweld ar gyfer 2022-23 a 2023-24. Mae'r Cyngor yn rhagweld y bydd yn cyflawni oddeutu 95% o'i arbedion wedi'u cynllunio ar gyfer 2022-23. Fodd bynnag, mae'r Cyngor wedi pennu targed cychwynnol i wneud arbedion pellach yn ystod y flwyddyn o oddeutu £6 miliwn. Diben hyn yw gwrthbwysu'r gorwariant a ragwelir ar hyn o bryd ar gyfer 2022-23.
- 27 Mae'r Cyngor wedi gosod targed effeithlonrwydd cam cyntaf o £8.5 miliwn ar ei gyfer ei hun yn 2023-24, gyda champau pellach o arbedion yn debygol. Mae Aelodau i fod i ystyried yr opsiynau arbedion arfaethedig ar gyfer cam 1 yn ystod yr hydref. Bydd cyflawni'r arbedion hyn yn hollbwysig i'w helpu i fynd i'r afael â'r bylchau yn ei gyllideb.

Goblygiadau Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021

Mae'r Cyngor wedi gwneud cynnydd da o ran rhoi trefniadau ar waith i ateb gofynion Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021

- 28 Fe gynhaliom ni adolygiad lefel uchel o'r trefniadau y mae'r Cyngor yn eu rhoi ar waith i ymateb i Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (y Ddeddf). Roedd ein gwaith yn cynnwys trafodaethau gyda swyddogion ac adolygu dogfennau'n barhaus trwy gydol y flwyddyn archwilio.
- 29 Mae'r Ddeddf yn ei gwneud yn ofynnol i gynghorau adolygu perfformiad yn gyson ac ymgynghori ac adrodd ar berfformiad trwy hunanasesiad. Rhaid i gynghorau gyhoeddi hunanasesiad o'u perfformiad ar gyfer pob blwyddyn ariannol.
- 30 Fe gyflwynodd y Cyngor ei drefniadau i hunanasesu cynnydd yn erbyn ei Amcanion Llesiant yn 2020-21 ac fe wnaeth eu hintegreiddio o fewn fframwaith rheoli perfformiad y Cyngor. Yr hunanasesiad oedd y sail i Adroddiad Llesiant Caerdydd 2020-21 a gyhoeddwyd ym mis Gorffennaf 2021. Roedd y broses glirio'n cynnwys ystyriaeth gan y Pwyllgor Craffu Polisi, Adnoddau a Pherfformiad a'r

Pwyllgor Llywodraethu ac Archwilio cyn iddo gael ei gymeradwyo gan y Cyngor. Mae'r Cyngor yn bwriadu cyhoeddi ei ail adroddiad hunanasesu ym mis Hydref 2022.

- 31 Mae'r Ddeddf yn gosod dyletswydd ar y Cyngor i ymgynghori o leiaf unwaith ym mhob blwyddyn ariannol ag undebau llafur, busnesau yn yr ardal leol, trigolion a staff y Cyngor ynghylch y cwestiwn i ba raddau y mae'n ateb ei ofynion o ran perfformiad. Mae'r Cyngor wedi dechrau datblygu ei strategaeth gyfranogi gan ddechrau ag adolygiad sylfaenol mewnol o gryfderau a gwendidau. Mae swyddogion wrthi ar hyn o bryd yn gwneud gwaith anffurfiol/cyn ymgynghori gyda rhanddeiliaid o grwpiau lle mae cyfraddau ymateb/ymgysylltu'n gyson yn isel. Er enghraifft, cymunedau mwy amddifadus, grwpiau pobl dduon a lleiafrifoedd ethnig a phobl anabl, i ddeall y rhwystrau fel y maent hwy'n eu gweld ac i helpu i ddatblygu cynigion ar gyfer ymgynghori yn y dyfodol. Mae'r Cyngor yn amcanu at gyhoeddi strategaeth gyfranogi ddrafft ar gyfer ymgynghori yn yr hydref a'i chwblhau yn gynnar yn 2023.
- 32 Mae'r Cyngor wedi diweddarau cylch gorchwyl ei Bwyllgor Llywodraethu ac Archwilio i gynnwys ei gylch gwaith newydd. Roedd traean o aelodaeth Pwyllgor Llywodraethu ac Archwilio'r Cyngor eisoes yn aelodau lleyg cyn i'r Ddeddf ddod i rym. Mae aelodau'r Pwyllgor Llywodraethu ac Archwilio wedi cael hyfforddiant rhagarweiniol ar eu rôl. Rydym wedi gweld bod y Pwyllgor Llywodraethu ac Archwilio'n mynd i'r afael â'i rôl o ran cwynion a gwerthuso perfformiad.
- 33 Nid yw'r Cyngor wedi cytuno ar raddfa amser eto ar gyfer pryd y bydd yn comisiynu Aseiad Panel.

Cynllun lleihau carbon

Er bod y Cyngor yn gwneud cynnydd da o ran cyflawni ei gynllun lleihau carbon Caerdydd Un Blaned, nid yw'n gwybod a yw ei gynllun yn fforddiadwy

Mae gwaith cydweithredol a threfniadau llywodraethu i gyflawni'r cynllun ar adeg gynnar yn eu datblygiad. Nid yw'n glir sut y mae'r egwyddor datblygu cynaliadwy wedi cael ei chymhwyso wrth ddatblygu'r cynllun

Cyd-destun

- 34 Ym mis Gorffennaf 2022, fe gyhoeddodd yr Archwilydd Cyffredinol yr adroddiad Parodrwydd y Sector Cyhoeddus ar gyfer Carbon Sero Net erbyn 2030, a oedd yn bwrw golwg ar gamau datgarboneiddio mewn 48 o gyrff cyhoeddus, gan gynnwys yr holl gynghorau. Canfu'r adroddiad ansicrwydd y byddai'r uchelgais ar y cyd ar gyfer sector cyhoeddus sero net erbyn 2030 yn cael ei wireddu.

- 35 Canfu ein gwaith rwystrau sylweddol, cyffredin i gynnydd y mae'n rhaid i gyrff cyhoeddus ymdrin â hwy ar y cyd i wireddu'r uchelgais ar y cyd. Canfuom, er eu bod yn dangos ymrwymiad i leihau carbon, bod rhaid i gyrff cyhoeddus fynd ati yn awr i gynyddu eu gweithgareddau'n sylweddol, cynyddu cydweithio a gwneud datgarboneiddio'n ganolog i'w gweithrediadau a phenderfyniadau o ddydd i ddydd.
- 36 Yn yr adroddiad, mae'r Archwilydd Cyffredinol yn galw ar gyrff cyhoeddus i weithredu yn y pum maes canlynol:
- Cryfhau arweinyddiaeth a dangos cydgyfrifoldeb trwy gydweithio effeithiol
 - Egluro cyfeiriad strategol a chynyddu cyflymder y broses o roi camau gweithredu ar waith
 - Mynd i'r afael â'r cyllid y mae ei angen
 - Gwybod beth yw eich bylchau o ran sgiliau a chynyddu capasiti
 - Gwella ansawdd data a threfniadau monitro data i ategu prosesau penderfynu
- 37 Mae'r paragraffau canlynol yn nodi canfyddiadau ein gwaith archwilio lleol ar gynllun gweithredu datgarboneiddio'r Cyngor. Mae'r canfyddiadau hyn yn perthyn o fewn cyd-destun ehangach adroddiad yr Archwilydd Cyffredinol ym mis Gorffennaf 2022 sy'n galw am fwy o gyflymder ac arweinyddiaeth gryfach ledled Cymru i leihau allyriadau carbon.

Yr hyn y gwnaethom fwrw golwg arno

- 38 Fe gynhaliom ni asesiad o drefniadau'r Cyngor i ddatblygu a chyflawni ei Gynllun Datgarboneiddio rhwng mis Ebrill a mis Mehefin 2022. Fe gasglom ni dystiolaeth trwy gyfweiliadau, adolygiadau o ddogfennau a'r Alwad am Dystiolaeth a ddychwelwyd gan y Cyngor ar gyfer yr Adolygiad Sylfaenol o Ddatgarboneiddio.

Yr hyn a ganfuom

- 39 Mae'r Cyngor wedi cyhoeddi ei gynllun lleihau carbon, Caerdydd Un Blaned (y cynllun) sy'n nodi cyfeiriad strategol y Cyngor. Mae'r Cyngor wedi cyfrifo ôl troed carbon sylfaenol. Mae wedi disgrifio'r risgiau a chyfleoedd tymor byr, canolig a hir yn ei gynllun. Mae hefyd wedi categoreiddio'i gamau gweithredu'n rhai tymor byr, canolig a hir i gydnabod nad yw wedi dod o hyd i ddatrysiadau i'r holl faterion eto. Mae gan y Cyngor gynllun gweithredu i gyflawni'r strategaeth a bydd yn adrodd yn erbyn hwnnw'n flynyddol.
- 40 Mae'r cynllun yn nodi'n glir beth yw ei uchelgais i leihau allyriadau carbon y Cyngor. Nid yw'r cynllun yn dangos yn glir sut y mae'r egwyddor datblygu cynaliadwy wedi cael ei chymhwyso a sut y mae'r cynllun yn cysylltu â'r nodau llesiant cenedlaethol. Nid yw'n glir, felly, sut y mae'r egwyddor datblygu cynaliadwy wedi cael ei chymhwyso i ddatblygiad y cynllun.
- 41 Fe wnaeth y Cyngor gynnwys ystod o bobl a phartneriaid yn ei broses ymgynghori tri mis ar y cynllun. Yn ogystal â holiadur ar-lein ac ystod o arolygon, fe ymgysylltodd y Cyngor â grwpiau cymunedol, busnesau, y Panel Dinasyddion a'r

Cyngor leuenctid. Mae'r Cyngor yn cydnabod y bydd angen iddo ddatblygu ei ddull o gynnal holl amrywiaeth y boblogaeth ymhellach wrth i'r cynllun a'r broses o'i gyflawni symud yn eu blaenau.

- 42 Mae'r Cyngor wedi datblygu Offeryn Gwerthuso Effaith Carbon. Mae'n bwriadu defnyddio'r offeryn i adolygu a blaenoriaethu'r prosiectau byrdymor sy'n gysylltiedig â'r cynllun. Mae hefyd yn bwriadu defnyddio'r offeryn i ddatblygu methodolegau a fydd yn galluogi'r Cyngor i ystyried effaith gymdeithasol ei brosiectau, yn ogystal â'r effaith ar allyriadau carbon. Ar hyn o bryd, mae'r dangosyddion ar gyfer effaith gymdeithasol yn llai datblygedig na'r rhai sy'n bwrw golwg ar allyriadau carbon. Ond mae'n beth cadarnhaol bod y Cyngor yn cydnabod pwysigrwydd ceisio ystyried effaith ansoddol y cynllun.

- 43 Trwy ei ymwneud â Bwrdd Gwasanaethau Cyhoeddus Caerdydd, mae'r Cyngor wedi datblygu trefniadau i'w alluogi i adnabod prosiectau cydweithredol. Mae cyfle i'r Cyngor benderfynu a disgrifio sut y bydd cyflawni'r cynllun yn effeithio ar gyrrff cyhoeddus eraill.
- 44 Mae gan y Cyngor drefniadau llywodraethu i ganlyn arni â'i gynlluniau o fewn y Cyngor a chyda'i bartneriaid. Fodd bynnag, mae'r trefniadau hyn ar adeg gynnar yn eu datblygiad, ac mae'n rhy gynnar i werthuso eu heffaith. Mae'r Cyngor wedi sefydlu Bwrdd Argyfwng yr Hinsawdd trwy'r BGC. Mae'r Bwrdd yn cynnwys cynrychiolwyr sefydliadau partner y BGC, darparwyr cyfleustodau a Phrifysgol Caerdydd. Mae Bwrdd Argyfwng yr Hinsawdd wedi adnabod pedwar maes lle byddai o fudd gweithio mewn partneriaeth ac mae wedi sefydlu is-grŵp i ganlyn arni â gwaith ym mhob maes. O fewn y Cyngor, mae pob cyfarwyddiaeth wedi adnabod swyddog prosiect allweddol i fynychu cyfarfodydd grŵp llywio misol, lle trafodir cynnydd yn erbyn y cynllun gweithredu. Mae hyn yn ychwanegol at drefniadau rheoli prosiect ar gyfer pob prosiect yn y cynllun gweithredu.
- 45 Mae'r Cyngor yn ymwybodol nad yw'n gwybod faint fydd yn ei gostio i gyflawni'r cynllun yn ei gyfarwydd. O ystyried ei sefyllfa ariannol sy'n gryn her, mae'n bwysig ei fod yn adnabod y goblygiadau o ran adnoddau sy'n gysylltiedig â chyflawni ei gynllun.

Argymhelliad

Arddangosyn 2: argymhelliad

Mae'r tabl isod yn nodi'r argymhelliad yr ydym wedi'i nodi yn dilyn yr adolygiad hwn.

Argymhelliad

- A1 Mae angen i'r Cyngor bennu'r goblygiadau o ran adnoddau a chostau sy'n gysylltiedig â chyflawni ei strategaeth Carbon Sero Net 2030, 'Caerdydd Un Blaned'.



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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.

Springing Forward: combined report on Workforce and Assets – Cardiff Council

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

Detailed report

Workforce

- The Council has made valuable progress in developing its hybrid working plans. It hasn't developed its longer-term workforce plans nor the resources and governance arrangements to support their delivery, fully shaped by the sustainable development principle:
 - the Council has prioritised the modernisation of its workforce but has yet to determine its longer-term workforce plans and how these will contribute to meeting increasing budget gaps.
 - the Council has made valuable progress in delivering its hybrid working plans, but it has not involved partners nor service users in this process which will be key to support further change.
 - the Council is improving the range of data available to manage its workforce, but governance arrangements to support hybrid working are underdeveloped.

Assets

- The Council has made good progress in delivering its property strategy and has the necessary governance arrangements underpinned by improved performance data, but its approach lacks a focus on service user and longer-term needs
 - the Council has a corporate property strategy for 2021-26 and is developing a core office strategy, this approach lacks a focus on service users and longer-term needs
 - the Council has well defined corporate asset management arrangements and made good progress in delivering its property strategy.
 - the Council has sound arrangements to monitor its assets underpinned by improved performance data, but there is scope to improve the range of data used to bolster learning and demonstrate value for money.

Summary

What we reviewed and why

- 1 As the world moves forward, learning from the global pandemic, this review has looked at how the Council is strengthening its ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.
- 2 As part of Springing Forward we undertook this combined review of Workforce and Assets during the period March to April 2022. We focussed on how the Council strategically plans to use its assets and workforce, how it monitors their use and how it reviews and evaluates the effectiveness of its arrangements.
- 3 This project had three main aims:
 - to gain assurance that the council is putting in place arrangements to transform, adapt and maintain the delivery of services.
 - to explain the actions that the council is taking both individually and in partnership to strengthen its arrangements as well as further embed the sustainable development principle; and
 - to inspire the council and other organisations to further strengthen their arrangements through capturing and sharing notable practice examples and learning and making appropriate recommendations.

This is important because Cardiff Council invests considerable sums in its building assets and workforce as shown in exhibit one below.

Exhibit 1: key facts and figures relating to workforce and building assets.

Number of staff	16, 989 headcount or 11, 878 FTE equivalent
Spend on workforce	£477m
Percentage of the workforce, of staff who were male	30.17%
Percentage of the workforce, of staff who were female	69.83%
Percentage of staff who work full time	54.46%
Percentage of staff who work part time	45.54%
Percentage of staff aged over 55 years	22.32%
Number of staff who left the Council by their own choice.	956
Number of Council buildings owned in 2020-21	750
Value of property, as of 31 March 2021	£1.6 billion

- 4 The Council began its work to develop its hybrid working strategy in June 2021 looking to implement remote working for staff (not working in an office) more formally. During July and August 2021, we undertook an interim piece of work entitled a review of arrangements to modernise workforce. This review is building on the findings from this project.
- 5 In that project, we looked at the Council’s learning from its shift in service delivery to more agile working during the pandemic to shape its strategic approach to modernising its workforce. We also considered how the Council considered its estate, digital and technology resources in its pursuit of workforce modernisation. We concluded that:
 - the Council is harnessing the positive change in working practice arising from the pandemic to inform its future operating model for its workforce.
 - In a short period of time, it has developed a high-level vision and has embarked on a wide-ranging engagement programme to understand staff views and needs.
 - at this early stage, it recognises that its governance arrangements are underdeveloped including strengthening the links to its medium-term financial plan and key decisions for change have yet to be made involving all staff, partners, and service users.
- 6 The COVID19 pandemic has impacted on the way that staff work and resulting demand for buildings. This report examines some of these impacts and the way that the Council benefits from the positives and mitigates risks from the negative when planning future service delivery.
- 7 When we began our audit work under the Well-being of Future Generations (Wales) Act 2015 we recognised that it would take time for public bodies to embed the sustainable development principle, but we also set out our expectation that over the medium term we would expect public bodies to be able to demonstrate how the Act is shaping what they do. It is now approaching seven years since the Well-being of Future Generations Act was passed and we are now into the second reporting period for the Act. Therefore, we would now expect public bodies to be able to demonstrate that the Act is integral to their thinking and genuinely shaping what they do.

What we found – Workforce

- The Council has made valuable progress in developing its hybrid working plans. It hasn’t developed its longer-term workforce plans nor the resources and governance arrangements to support their delivery, fully shaped by the sustainable development principle:
 - the Council has prioritised the modernisation of its workforce but has yet to determine its longer-term workforce plans and how these will contribute to meeting increasing budget gaps

- the Council has made valuable progress in delivering its hybrid working plans, but it has not involved partners nor service users in this process which will be key to support further change
- the Council is improving the range of data available to manage its workforce, but governance arrangements to support hybrid working are underdeveloped.

What we found – Assets

- The Council has made good progress in delivering its property strategy and has the necessary governance arrangements underpinned by improved performance data, but its approach lacks a focus on service user and longer-term needs:
 - the Council has a corporate property strategy for 2021-26 and is developing a core office strategy, this approach lacks a focus on service users and longer-term needs
 - the Council has well defined corporate asset management arrangements and made good progress in delivering its property strategy.
 - the Council has sound arrangements to monitor its assets underpinned by improved performance data, but there is scope to improve the range of data used to bolster learning and demonstrate value for money.

Recommendations

Exhibit 2: recommendations for the Council

The table below sets out the recommendations for the Council that we have identified following this review.

Sustainable Development Principle

- R1 The Council needs to strengthen its application of the sustainable development principle when developing its hybrid working plans.
- For example, by involving service users, securing further opportunities for collaborative/regional working, adopting a longer-term approach to both workforce and asset planning which are integrated with other planning frameworks such as Carbon Reduction Plans also factored into medium term financial planning.

Governance arrangements

- R2 The Council should establish governance arrangements for the hybrid working model that will help strengthen accountability and integration with other frameworks such as the Council's Carbon Reduction plan.

Equalities

- R3 The Council should comply with their Equality and Inclusion Strategy 2020-24 by completing an Equality Impact Assessment for its corporate property strategy, Leaner and Greener 2021-26. This will ensure the Council:
- demonstrates due regard for the provisions of the Public Sector Equality Duty;
 - identifies possible negative impacts of decisions on individuals and groups with protected characteristics and plan mitigating action; accordingly; and
 - identifies additional opportunities to advance equality within policies, strategies, and Services.

Benchmarking and lessons learnt

- R4 The Council should improve the range and type of information collected to monitor delivery of its hybrid operating model.
- R5 The Council should benchmark the Council's workforce and estates performance and processes with other bodies to explore how it can learn and strengthen its arrangements to demonstrate value for money.

Workforce

The Council has made valuable progress in developing its hybrid working plans. Although it hasn't determined its longer-term workforce plans nor the resources and governance arrangements to support their delivery, fully shaped by the sustainable development principle

The Council has prioritised the modernisation of its workforce but has not developed its longer-term workforce plans and how these plans will contribute to meeting increasing budget gaps

Why setting a clear vision is important:

- 8 A clear strategy for its workforce and well-developed delivery plans are important to ensuring an efficient and effective workforce over the short and longer term. It is also important to identify how the workforce strategy aligns and is integrated with other relevant strategies including, asset management, digital and carbon reduction. Learning from the changes brought about by the global Covid-19 pandemic, can help Councils strengthen their ability to transform, adapt and maintain the delivery of services.

We found that:

- Before the pandemic, the Council had expressed its intention to modernise its workforce. Its Corporate Plan 2020-23 Delivering Capital Ambition stated as a priority 'to implement modernised, more efficient, and more agile working practices across our workplaces'.
- The Council set out this priority to modernise in its workforce strategy 2017-2021 supported by a corporate workforce action plan 2020-21. This is a very high-level document setting out key actions in areas such as recruitment, retention, training and development and was last updated in November 2020.
- Since 2018 the Council began embedding workforce planning arrangements at a directorate and service level. Although this is not yet a mature process it, nevertheless, provided the Council with the workforce planning data necessary to better inform corporate decision making. For example, it was better placed to understand the implications of staff redeployment to key services during the crisis.

- As part of its recovery planning framework in May 2021, the Council set a high-level vision for its workforce centred around a hybrid working model. Like many other organisations, the pandemic served to accelerate some of the Council's workforce plans prompting it to review its future operating model.
- The Council sees hybrid working as being part of a systemic change to delivering services in the future. It is recognised as being part of a broader agenda to support remote working across the Council affecting office and non-office-based staff.
- The focus of the hybrid working programme until now has been on short term activity in 2022. The project timelines include the following key dates:
 - development and approval of Hybrid Working strategy to support the Core Office Business Case (May 2022);
 - Cabinet report on Organisational Development which sets out Cardiff's vision and strategy for Hybrid working (July/Sept);
 - agree and roll out new HR policy to reflect Hybrid Working principles (Sept 2022); and
 - use approved Hybrid Working strategy to support the development of the Core Office business case (Oct 2022).
- Crucially, the Council recognises that it needs to ensure that its new operating model shapes its new workforce strategy and contributes directly to its increasing savings requirement over the next four years.
- The Council has made provision in its 2022-23 budget to support the development of the hybrid working model. The Council anticipates making significant changes to the way it delivers services moving away from traditional methods. As such, it is positive that the Council has recognised the need to increase capacity in its corporate functions to support development and delivery of its hybrid working operating model. For example, investing in Human Resources, Project Management, Communications and Digital services. For the first time in many years there is a net increase of 58.3 full time equivalent (FTE) posts in the 2022-23 budget.
- However, the Council has not yet identified the medium to long term resource implications of implementing its hybrid model as these delivery plans are not yet sufficiently developed. This is significant as the Council has recently forecast a £91 million budget gap over the next four years and this in a backdrop of economic uncertainty.

The Council has made valuable progress in delivering its hybrid working plans, but it has not involved partners nor service users in this process which will be key to support further change

Why effectively managing the delivery of planned changes to the workforce is important

- 9 It is important that workforce plans deliver the intended outcomes efficiently and effectively so that actual expenditure is as close to the levels planned as possible and councils meet their statutory duties. Effective collaboration with other organisations and involving communities about their needs can improve the services delivered to residents. Where councils do not have the range of skills, knowledge, and expertise to effectively manage both ongoing workforce issues and deliver strategic changes, this may reduce the ability to deliver the intended outcomes.

What we found

- Since our review 'Modernisation of Workforce' in July/August 2021 the Council has made good progress in developing its hybrid working model. It set up high level arrangements in the Recovery and Renewal Programme Plan to oversee progress, including a 12-month project timeline, and delivered an initial programme of engagement with trade unions and with staff.
- It has also begun to review its workforce policies including its Homeworking Policy, associated Agile Working policies, and revised its performance appraisal methodology to ensure it supports staff in the shift to adopting its 'hybrid working' model. The hybrid working project timeline states the necessary policy and supporting guidance for all office-based staff will be ready in time to support implementation of the model in autumn 2022.
- Since the announcement of its high-level vision for its workforce in May 2021, we found that the Council has been effectively engaging with its staff and trade unions. The Council's engagement programme included a variety of different mechanisms to involve staff and increase awareness of its vision for its workforce including:
 - an online staff survey to understand behaviours and attitudes both retrospectively from the start of the pandemic and looking to future working patterns;
 - a short video explaining the proposed options for hybrid working models with links to the online survey;
 - service area specific packs;
 - emails to staff and messages via the intranet; and

- series of focus groups with a cross section of staff such as apprentices, new starters, carers, parents of young children, those identifying as disabled, those living alone, and managers.
- It was positive that the people we interviewed as part of our review reflected a keen sense of awareness and understanding of the hybrid working model.
- The Council is analysing and correlating a host of workforce and service-related data from these engagement exercises to inform future plans. It has not yet involved service users in this development phase of its hybrid working model. Officers told us that engagement with all service users and maintaining a customer focus are key parts of the hybrid working programme development. The Recovery and Renewal Programme Plan customer workstream is currently the least well developed.
- In the future as hybrid working is rolled out across a broader range of council services the Council will need to engage with service users, but this scenario has not yet arisen.
- The Council's new administration policy statement for the next four years 'Stronger, Fairer, Greener' emphasises the pivotal role that partners will need to play in delivering its corporate plan wellbeing objectives.
- The Council is, therefore, committed to working in partnership as part of its corporate plan. There are lots of examples of co-locations and integrated delivery with other public sector partners such as Park View Health and Wellbeing Hub which includes accommodation for agile working. Working collaboratively needs to form a critical part of the Council's 'systemic change' programme for its workforce as it develops in the short medium and long term.
- The Council is planning a post pandemic review of its arrangements for regional working across the Cardiff and Vale footprint to strengthen and build on the improved networks developed during the crisis. At the time of the fieldwork, the Council has begun discussions with partners as part of this review. but made limited progress in securing collaborative solutions for its hybrid working model.

The Council is improving the range of data available to manage its workforce, but governance arrangements to support hybrid working are underdeveloped

Why effectively reviewing the workforce is important:

- 10 Councils should use data to monitor whether they are achieving their intended outcomes effectively and efficiently over the short and longer term. Using benchmarking data can provide useful insight into Councils individual performance and can identify opportunities for learning from other organisations.

We found that:

- The range of performance information relating to the Council's workforce is improving. At the time of the fieldwork, officers had more workforce planning/data available to improve the Council's ability to understand workforce issues at both an operational and strategic level.
- The Council has also improved the range of workforce related indicators it monitors and reviews. Directorates are responsible for monitoring and updating key workforce related corporate health information such as sickness absence, staff turnover, personal appraisals, training compliance and staff composition.
- These indicators are reviewed at twice-yearly assurance sessions between each Directorate and the Chief Executive/Leader, and forms part of the Council's Mid-Year and End of Year Assessment of Performance. It is positive that Directors are being directly held to account for their workforce performance. This self-assessment process has also helped raise the profile of workforce related issues and assisted in the challenge and identification of cross organisational workforce issues.
- The Council has invested in Power-BI a system which allows it to systematically extract data from compatible systems across a range of different services. The Human Resources system 'Digi-gov' is a recent addition. However, this data range is currently only available in reports at a strategic level. It will need to cascade down through to managers and their Directorate Delivery Plans to form a key piece of workforce planning and performance data going forward.
- The Corporate Director Resources chairs a Recovery Programme Leadership Group overseeing the development of the Hybrid working model. It includes senior officer representation for each of the four supporting workstreams namely accommodation, technology, people, and customer with a view to ensuring close alignment between services. Each workstream has a separate high level action plan in the Recovery and Renewal Programme Plan (RRPP).
- The Recovery and Renewal Programme Plan currently provides the main source of hybrid working project monitoring information at a very high level, based on an excel spreadsheet 'programme plan' used to update Senior Management Team and Cabinet briefings. However, the governance arrangements to manage delivery of this plan have not yet been decided. The Council needs to develop these arrangements which set out clear accountabilities for delivery with timescales, provide clarity on resource requirements, support integration across council plans (such as finance, assets, digital and carbon net zero), and reporting arrangements more broadly.
- The Council's Policy Review and Performance Scrutiny Committee (PRAP) reviewed the Council's plans for Home and Agile working and reported to

Cabinet in March 2022. Cabinet accepted the nine recommendations from this report. The review reflects a keen interest and awareness by members of the Council's hybrid working plans.

- Following the PRAP review, the Council has contacted other councils such as Bristol and Monmouthshire to learn from their experiences of introducing different ways of working prior to the pandemic.
- The Council is also benchmarking its performance against a range of specific Human Resource measures with other Welsh Local Authorities and with Core Cities. As it develops its future operating model, the Council should review the range and type of information it collects to manage and support delivery of its new operating model.
- Except for the engagement programme with staff, the Council has not formally assessed lessons learnt from working remotely during the pandemic across the organisation. Officers agreed this would be a helpful exercise. Bringing together benchmarking and lessons learnt were also raised within the PRAP recommendations referenced above and agreed by Cabinet.

Assets

The Council has made good progress in delivering its property strategy and is developing its core office strategy. It has the necessary governance arrangements underpinned by improved performance data, but its approach lacks a focus on service users and longer-term needs

The Council has a corporate property strategy for 2021-26 and is developing a core office strategy, this approach lacks a focus on service users and longer-term needs

Why setting a clear vision is important

- 11 A clear asset management strategy and well-developed delivery plans are important to identify the intended usage of assets over the short and longer term; the funding available to maintain and develop assets, as well as the anticipated future level of demand for, and cost of, providing services. It is also important to identify how the asset management strategy aligns and is integrated with other

relevant strategies including, agile working, workforce, digital and carbon reduction. Learning from the changes brought about by the global COVID-19 pandemic, can help councils strengthen their ability to transform, adapt and maintain the delivery of services.

What we found:

- The Council has a detailed corporate property strategy, Leaner and Greener 2021-26 (the strategy), which acknowledges its pivotal role in facilitating service change. It sets out the Council's strategic direction, performance targets, key processes and governance relating to management of its estate over five years. The strategy has five objectives and contains targets relating to those objectives. The targets cover carbon reduction, programmed maintenance, running cost reductions, capital receipts and rental income.
- The property strategy aligns with other key services and plans. It sets out how the Council's estate will contribute to the delivery of the One Planet Cardiff carbon reduction strategy and how the Council's property estate will support the transition to hybrid working.
- In December 2021, when Cabinet endorsed its corporate property strategy, there was no Equality Impact Assessment (EIA) presented to Cabinet at that time. The Council's Equality and Inclusion Strategy 2020-2024 states 'it is good practice when developing a policy or strategy or a new initiative to anticipate the likely effects it may have and to take steps to prevent or minimise any likely harmful effects especially on persons who share any of the characteristics that are protected under the Equality Act'. In addition, having an EIA will 'enable the Council to:
 - demonstrate due regard for the provisions of the Public Sector Equality Duty;
 - identify possible negative impacts of decisions on individuals and groups with protected characteristics and plan mitigating action; accordingly; and
 - identify additional opportunities to advance equality within policies, strategies, and Services'.
- The Council has, therefore, not followed its own Equality and Inclusion strategy in producing an EIA at the time Cabinet endorsed the PASS. This would also help the Council to demonstrate its application of the sustainable development principle, particularly in terms of the "involvement" way of working.
- As part of the development of the future Hybrid working model the Council has sought staff views on their experiences and views of home working during the pandemic via a questionnaire and focus groups. Results of that engagement have been shared with managers and members.
- However, the Council has not involved the wider population in developing its plans for its assets. We would expect the Council to seek out opportunities

to work co-productively with diverse groups of residents to understand their needs and challenges and help deliver better outcomes. We would also expect the Council to engage with its service users when there are changes to the way services are delivered.

- The Council would benefit from taking a longer-term view for its property assets, beyond the five-year timeframe. The Council's property strategy covers a relatively short five-year period from 2021-26. The Future Generations Commissioner for Wales recommends a multi-generational planning horizon such as 25 years. This based on current and future risks/opportunities, assessment of resources needed to deliver it and a focus on longer term milestones and outcomes. The Council is demonstrating that it is open to new ways of working which could help deliver benefits over the long term as its hybrid working model is adopted more broadly.
- The Council is aware that the transition from office based to a hybrid working model will have a significant impact on its core office accommodation requirement as well as on its carbon reduction plans. For example, County Hall and City Hall have significant maintenance issues and high carbon emissions, which will need a solution which will allow the Council to meet its:
 - short and medium term needs for office accommodation;
 - longer term obligations on carbon and energy efficiency; and.
 - need for modern working environments that will facilitate hybrid working.
- Because of these significant impacts and to support its broader Capital Strategy the Council is developing its Core Office strategy. It has made provision in its revenue budget for feasibility and options appraisals for potential future projects, such as City Hall.
- It has a significant capital programme to finance in the medium to long-term. The Council's Capital Financing Requirement (CFR) at 31 March 2022 i.e., capital expenditure incurred but not yet paid for (Borrowing Requirement) is £868 million, £543 million for the General Fund and £325 million for the Housing Revenue Account.
- Capital financing costs amount to over 70% of the Council's capital budget. In addition to Social Services and Schools building programmes, it is also undertaking major capital projects to help regenerate the capital city, including Central Square, and a new 17,000 capacity arena.
- Increased costs from supply chain issues and pinch points in sectors of the local employment market could place further unplanned calls on capital funding. The Council needs to assess how it can effectively mitigate against these and associated implications for revenue budgets, including the impact of additional borrowing beyond that reflected in the current programme. In the light of these uncertainties we understand the Council intends to further risk assess its capital programme this autumn.

The Council has well defined corporate asset management arrangements and made good progress in delivering its property strategy.

Why effectively managing the delivery of planned changes to assets is important

12 It is important that asset management plans deliver the intended outcomes efficiently and effectively so that actual expenditure is as close to the levels planned as possible and councils meet their statutory duties. Effective collaboration with other organisations and involving communities about their needs can improve the services delivered to residents. Where councils do not have the range of skills, knowledge, and expertise to effectively manage both ongoing asset management and deliver strategic changes this may reduce the ability to deliver the intended outcomes.

What we found

- The Council has adopted a centralised, corporate landlord model to oversee its estate. The aim of this is to create a central team with the necessary property skills, knowledge, and expertise to effectively and consistently manage both ongoing asset management responsibilities and deliver strategic changes.
- Key responsibilities of this central team include:
 - work to better understand and collate the value, costs and utilisation associated with all the Council's buildings and land assets.
 - work to ensure the Council's buildings are safe and comply with statutory Health and Safety regulations.
 - work to ensure better value for money from every pound spent on property by the Council.
 - work to improve the reputation of the Council as a Landlord through better communication with users of buildings and more clearly defined responsibilities.
- The Council's land and property assets are overseen centrally by the Chief County Estates Officer based in the Economic Development Directorate. The Council has centralised nearly all (non-domestic) property related budgets.
- The Chief County Estates Officer also oversees the Recovery and Renewal Programme Plan Assets workstream and is a member of the Recovery Programme Leadership Group. This Officer continues to play a key role at Senior Management Team in all property related decisions and provides one point of contact for all property issues except for Housing.
- The Council has rationalised elements of its core office estate. For example, in November 2020 the Council relocated most of its staff from Wilcox House to County Hall. This has reduced the Council's accommodation footprint. and released costs of £1.5million.

- Maximising its digital capability continues to be a key part of the Council's corporate plan and is vital to support continued modernisation of its estate and workforce. For example, the Council has appointed consultants to identify further systems and processes to automate as part of its Digital First 'Automation and Artificial Intelligence' programme.
- As part of the delivery of its previous property strategy, the Council engaged a third party to do condition surveys. The Council commissions buildings surveys every 5 years, or more frequently for historic buildings. The Council maintains survey data held centrally on a software database to help inform the planned maintenance plan.
- For schools, the Council has completed all condition surveys over the last two years and intends to survey schools annually going forward. From the school condition surveys, the Council has developed a 10-year programme of work specifically for school buildings. For example, Estyn reported in November 2021 that the County Estates team had recently commissioned a survey of all schools and settings to determine the efficiency of buildings to inform future investment and reduce energy costs. This is helping the team to plan a substantial investment programme over the next five years to support the required improvements to around two thirds of school buildings.
- Although officers have shared this plan with key stakeholders including school leaders, chairs of governing bodies and elected members, the School Organisation Plan team recognise the need to improve communication with schools particularly in relation to the roll-out of the programme and the prioritisation of urgent repairs and maintenance.
- The Council's new administration policy statement for the next four years 2022-23 to 2026-27 'Stronger, Fairer, Greener' emphasises the pivotal role that partners will need to play if the Council is to deliver its well-being objectives
- Partnership working was already a priority for the Council. The Cabinet report in May 2021 'Organisational Recovery and Renewal' prioritises strengthening partnership arrangements and locality working as a key step in its delivery. This builds on the actions already taken to rationalise and use its estate differently. For example, the Council is delivering some social care services from the same location as health services. This includes its Team around the School social care model, and multi-functional facilities in Ely and Maelfa.

The Council has sound arrangements to monitor its assets underpinned by improved performance data, but there is scope to improve the range of data used to bolster learning and demonstrate value for money.

Why effectively reviewing the delivery of planned changes to assets is important

13 Councils should use data to monitor whether they are achieving their intended outcomes effectively and efficiently over the short and longer term. Using benchmarking data can provide useful insight into Councils individual performance and can identify opportunities for learning from other organisations.

What we found

- The Council has clear governance arrangements to monitor and review its assets assisted by the centralisation of the property management function into a corporate landlord model. The Director for Economic Development is the senior responsible officer at Senior Management Team for County Estates supported by the Chief Officer for County Estates.
- This central team are the lead officers for the implementation of the Annual Property Plan. An integrated, Cross Service Strategic Asset Group is responsible for reviewing progress against the plan. The Council also has working groups of staff involved in managing property performance and delivery of various aspects of the estate which are all set out in the property strategy document.
- The Council attends a Partnership Working Group which provides oversight of collaborative projects attended by representatives from the Cardiff and Vale University Health Board, South Wales Police and South Wales Fire and Rescue Service. The Council is exploring opportunities for sharing its buildings for example, it has had early discussions with Welsh Government about the possibility of regional working hubs, where public sector employees can use office space nearest to their home, regardless of their actual employer. This will form a key part of its joint solution to effectively rolling out its hybrid working model across the Council and the region.
- The Council has arrangements in place to help it understand how its assets can support its plans to modernise services. Every year officers report performance against the Council's Annual Property Plan to Cabinet. This is a retrospective report setting out progress made against targets in the property strategy. In 2020-21 despite the pandemic the Council exceeded two targets, only narrowly missed its total running cost target but missed its capital receipts target of £10 million by £8.7 million. This was due to the pandemic and diversion of staff focus to managing the crisis.
- The Council uses the RAMIS software system to monitor and manage building compliance against health and safety legislation. Although collecting

the relevant data was challenging, the Council is now in a position where its information is accurate and up to date and it understands its own performance in this area.

- The Council uses core cities data to compare the performance of its assets, but it is not benchmarking its processes to explore how it can learn and strengthen its arrangements to demonstrate value for money. The ability to compare data and performance with other organisations will continue to be an important element of arrangements to assess value for money. Although we appreciate this has been more difficult during the pandemic the Council should establish how it can strengthen these arrangements: including how it compares and analyses its data, arrangements, and learning from other organisations.
- This point was raised in the recent PRAP enquiry of Agile working (referred to above in Workforce) which recommended that Cabinet introduce a framework for the continual sharing of service area hybrid working experiences.
- It is evident that the Council has been learning from the way it has managed services from its buildings during the pandemic. For example, the strategy highlights the positive impact the pandemic has had on partnership working. It cites examples of shared use of facilities, such as Covid-19 testing and vaccination centres, and the hubs at Maelfa and Ely. The Council is clear in its strategy that it wants to build on this and pursue further sharing of assets with its partners. It is important the Council develops its arrangements to manage and oversee the outcomes from these initiatives, for example by agreeing and developing shared performance measures to understand their impact upon each of the well-being goals and shared wellbeing objectives.



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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.

Llamu Ymlaen: adroddiad cyfunol ar y Gweithlu ac Asedau – Cyngor Caerdydd

Blwyddyn archwilio: 2021-22

Dyddiad cyhoeddi: Tachwedd 2022

Cyfeirnod: 3238A2022

Paratowyd y ddogfen hon at ddefnydd mewnol Cyngor Caerdydd fel rhan o waith a berfformiwyd yn unol ag Adran 17 Deddf Archwilio Cyhoeddus (Cymru) 2004, ac Adran 15 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015].

Ni chymerir cyfrifoldeb gan yr Archwilydd Cyffredinol na staff Archwilio Cymru mewn perthynas ag unrhyw aelod, cyfarwyddwr, swyddog, na gweithiwr arall yn rhinwedd eu swydd unigol, nac i unrhyw drydydd parti.

Os bydd y ddogfen hon yn derbyn cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddi, 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 drin ceisiadau sy'n ddisgwyliedig gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru ac Archwilio Cymru yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiad ynghylch datgelu neu ailddefnyddio'r ddogfen hon at Archwilio Cymru ar swyddog.gwybodaethr@archwilio.cymru.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi. 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 Saesneg.

Adroddiad manwl

Gweithlu

- Mae'r Cyngor wedi gwneud cynnydd gwerthfawr wrth ddatblygu ei gynlluniau gweithio hybrid. Nid yw wedidadelphennu ei gynlluniau gweithlu mwy hirdymor na'r trefniadau adnoddau a llywodraethu i gefnogi eu cyflawni, wedi'u siapio'n llawn gan yr egwyddor datblygu cynaliadwy:
 - mae'r Cyngor wedi blaenoriaethu moderneiddio ei weithlu ond nid yw wedi penderfynu ar ei gynlluniau gweithlu mwy hirdymor eto a sut y bydd y rhain yn cyfrannu at fodloni bylchau cynyddol yn y gyllideb.
 - mae'r Cyngor wedi gwneud cynnydd gwerthfawr wrth gyflawni ei gynlluniau gwaith hybrid, ond nid yw wedi cynnwys partneriaid na ddefnyddwyr gwasanaeth yn y broses hon a fydd yn allweddol i gefnogi newid pellach.
 - mae'r Cyngor yn gwella'r ystod o ddata sydd ar gael i reoli ei weithlu, ond mae trefniadau llywodraethu i gefnogi gweithio hybrid yn cael eu tanddatblygu.

Asedau

- Mae'r Cyngor wedi gwneud cynnydd da wrth gyflawni ei strategaeth eiddo ac mae ganddo'r trefniadau llywodraethu angenrheidiol a ategir gan ddata perfformiad gwell, ond nid oes gan ei ddull ffocws ar ddefnyddwyr gwasanaethau ac anghenion tymor hwy
 - mae gan y Cyngor strategaeth eiddo corfforaethol ar gyfer 2021-26 ac mae'n datblygu strategaeth craidd y Swyddfa, mae'r dull hwn yn brin o ffocws ar ddefnyddwyr gwasanaethau ac anghenion mwy hirdymor
 - mae'r Cyngor wedi diffinio trefniadau rheoli asedau corfforaethol yn dda ac wedi gwneud cynnydd da wrth gyflawni ei strategaeth eiddo.
 - mae gan y Cyngor drefniadau cadarn i fonitro ei asedau a ategir gan ddata perfformiad gwell, ond mae lle i wella'r ystod o ddata sy'n cael ei ddefnyddio i gryfhau'r dysgu a dangos gwerth am arian.

Crynodeb

Beth wnaethon ni adolygu a pham

- 1 Wrth i'r byd symud ymlaen, gan ddysgu o'r pandemig byd-eang, mae'r adolygiad hwn wedi edrych ar sut mae'r Cyngor yn cryfhau ei allu i drawsnewid, addasu a chynnal y gwaith o ddarparu gwasanaethau, gan gynnwys y rhai a ddarperir mewn partneriaeth â rhanddeiliaid a chymunedau allweddol.
- 2 Cynhaliodd rhan o Springing Forward we yr adolygiad cyfunol hwn o Weithlu ac Asedau yn ystod y cyfnod rhwng Mawrth ac Ebrill 2022. Rydym yn twyllod ar sut mae'r Cyngor yn strategol yn bwriadu defnyddio ei asedau a'i weithlu, sut mae'n monitro eu defnydd a sut mae'n adolygu ac yn gwerthuso effeithiolrwydd ei drefniadau.
- 3 Roedd gan y prosiect hwn dri phrif nod:
 - er mwyn cael sicrwydd bod y cyngor yn cyflwyno trefniadau i drawsnewid, addasu a chynnal y gwaith o ddarparu gwasanaethau.
 - esbonio'r camau y mae'r cyngor yn eu cymryd yn unigol ac mewn partneriaeth i gryfhau ei drefniadau yn ogystal â gwreiddio'r egwyddor datblygu cynaliadwy ymhellach; ac
 - er mwyn ysbrydoli'r cyngor a sefydliadau eraill i gryfhau eu trefniadau ymhellach trwy ddal a rhannu enghreifftiau o ymarfer nodedig a dysgu a gwneud argymhellion priodol.

Mae hyn yn bwysig oherwydd bod Cyngor Caerdydd yn buddsoddi symiau sylweddol yn ei hasedau adeiladu a'i weithlu fel gynauin arddangos un isod.

Arddangosyn 1: ffeithiau allweddol a ffigurau yn ymwneud â'r gweithlu ac asedau adeiladu.

Nifer o staff	Cyfrif pennai 16,989 neu 11, 878 staff cyfwerth ag amser llawn cyfatebol
S pend ar y gweithlu	£477m
Canran y gweithlu, o'r staff oedd yn ddynion	30.17%
Canran y gweithlu, o'r staff oedd yn ddyn bellach	69.83%
Canran y staff sy'n gweithio'n llawn amser	54.46%
Canran y staff sy'n gweithio'n rhan amser	45.54%
Canran y staff dros 55 oed	22.32%
Nifer y staff a adawodd y Cyngor yn ôl eu dewis eu hunain.	956
Nifer adeiladau'r Cyngor dan berchnogaeth yn 2020-21	750
Gwerth eiddo, 31 Mawrth 2021	£1.6 biliwn

- 4 Dechreuodd y Cyngor ar ei waith i ddatblygu ei strategaeth weithio hybrid ym mis Mehefin 2021 gan geisio gweithredu gweithio o bell i staff (ddim yn gweithio mewn swyddfa) yn fwy ffurfiol. Yn ystod mis Gorffennaf ac Awst 2021, cynhaliodd we ddarn o waith dros dro o'r enw adolygiad o drefniadau i foderneiddio'r gweithlu. Mae'r adolygiad hwn yn adeiladu ar ganfyddiadau'r prosiect hwn.
- 5 Yn y prosiect hwnnw, edrychodd we ar ddysgu'r Cyngor o'i newid wrth ddarparu gwasanaethau i weithio mwy ystwyth yn ystod y pandemig i lunio ei ddull strategol o foderneiddio ei weithlu. Ystyriwn hefydsut y bu'r Cyngor yn ystyriedei adnoddau ystâd, digidol a thechnoleg wrth fynd ar drywydd moderneiddio'r gweithlu. Daethom i'r casgliad bod:
- mae'r Cyngor yn harneisio'r newid cadarnhaol o ran arferion gweithio sy'n deillio o'r pandemig i lywio ei fodel gweithredu ar gyfer ei weithlu yn y dyfodol.
 - i'n cyfnod byr, mae wedi datblygu gweledigaeth lefel uchel ac wedi dechrau ar raglen ymgysylltu eang i ddeall barn staff aceeds.
 - Yn y cyfnod cynnar hwn, mae'n cydnabod bod ei drefniadau llywodraethu wedi'u tanddatblygu gan gynnwys cryfhau'r cysylltiadau â'i gynllun ariannol tymor canolig a phenderfyniadau allweddol ar gyfer newid eto i'w gwneud yn cynnwys yr holl staff, partneriaid, a defnyddwyr gwasanaethau.
- 6 Mae pandemig COVID19 wedi effeithio ar y ffordd y mae staff yn gweithio ac yn arwain at alw am adeiladau. Mae'r adroddiad hwn yn edrych ar rai o'r effeithiau hyn a'r ffordd y mae'r Cyngor yn elwa o'r pethau positif ac yn lliniaru risgiau o'r negyddol wrth gynllunio darparu gwasanaethau yn y dyfodol.
- 7 Pan ddechreuon ni ar ein gwaith archwilio o dan Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015, gwnaethom gydnabod y byddai'n cymryd amser i gyrff cyhoeddus ymgorffori'r egwyddor datblygu cynaliadwy, ond rydym hefyd yn nodi ein disgwyliad y byddem yn disgwyl i gyrff cyhoeddus allu dangos sut mae'r Ddeddf yn llunio'r hyn a wnânt. Mae bellach yn nesáu at saith mlynedd ers pasio Deddf Llesiant Cenedlaethau'r Dyfodol ac rydym bellach i mewn i'r ail gyfnod adrodd ar gyfer y Ddeddf. Felly, byddem nawr yn disgwyl i gyrff cyhoeddus allu dangos bod y Ddeddf yn rhan annatod o'u meddylfryd ac yn wirioneddol siapio'r hyn maen nhw'n ei wneud.

Yr hyn a chanfuom – Gweithlu

- Mae'r Cyngor wedi gwneud cynnydd gwerthfawr wrth ddatblygu ei gynlluniau gweithio hybrid. Nid yw wedi dadelfennu ei gynlluniau gweithlu mwy hirdymor na'r trefniadau adnoddau a llywodraethu i gefnogi eu cyflawni, wedi'u siapio'n llawn gan yr egwyddor datblygu cynaliadwy:
 - mae'r Cyngor wedi blaenoriaethu moderneiddio ei weithlu ond nid yw wedi penderfynu ar ei gynlluniau gweithlu mwy hirdymor eto a sut y bydd y rhain yn cyfrannu at fodloni bylchau cynyddol yn y gyllideb

- mae'r Cyngor wedi gwneud cynnydd gwerthfawr wrth gyflawni ei gynlluniau gwaith hybrid, ond nid yw wedi cynnwys partneriaid na defnyddwyr gwasanaeth yn y broses hon a fydd yn allweddol i gefnogi newid pellach
- mae'r Cyngor yn gwella'r ystod o ddata sydd ar gael i reoli ei weithlu, ond mae trefniadau llywodraethu i gefnogi gweithio hybrid yn cael eu tanddatblygu.

Yr hyn a chanfuom – Asedau

- Mae'r Cyngor wedi gwneud cynnydd da wrth gyflawni ei strategaeth eiddo ac mae ganddo'r trefniadau llywodraethu angenrheidiol a ategir gan ddata perfformiad gwell, ond nid oes gan ei ddull o ganolbwyntio ar ddefnyddwyr gwasanaeth ac anghenion tymor hwy:
 - mae gan y Cyngor strategaeth eiddo corfforaethol ar gyfer 2021-26 ac mae'n datblygu strategaeth craidd y Swyddfa, mae'r dull hwn yn brin o ffocws ar ddefnyddwyr gwasanaethau ac anghenion mwy hirdymor
 - mae'r Cyngor wedi diffinio trefniadau rheoli asedau corfforaethol yn dda ac wedi gwneud cynnydd da wrth gyflawni ei strategaeth eiddo.
 - mae gan y Cyngor drefniadau cadarn i fonitro ei asedau a ategir gan ddata perfformiad gwell, ond mae lle i wella'r ystod o ddata sy'n cael ei ddefnyddio i gryfhau'r dysgu a dangos gwerth am arian.

Argymhellion

Arddangosyn 2: argymhellion i'r Cyngor

Mae'r tabl isod yn nodi'r argymhellion ar gyfer y Cyngor yr ydym wedi eu nodi yn dilyn yr adolygiad hwn.

Egwyddor Datblygu Cynaliadwy

- A1 Mae angen i'r Cyngor gryfhau ei gymhwysiad o'r sustainable development principle wrth ddatblygu ei gynlluniau gweithio hybrid.
- Er enghraifft, drwy gynnwys defnyddwyr gwasanaethau, sicrhau cyfleoedd pellach ar gyfer gweithio cydweithredol/rhanbarthol, gan fabwysiadu dull mwy hirdymor o gynllunio'r gweithlu a chynllunio asedau sydd wedi'u hintegreiddio â fframweithiau cynllunio eraill fel Cynlluniau Lleihau Carbon hefyd yn cael eu ffactorio i gynllunio ariannol tymor canolig.

Trefniadau llywodraethu

- A2 Dylai'r Cyngor esefydlu trefniadau llywodraethu ar gyfer y model gweithio hybrid a fydd yn helpu i gryfhau atebolrwydd ac integration gyda fframweithiau eraill fel cynllun Lleihau Carbon y Cyngor.

Cydraddoldeb

- A3 Dylai'r Cyngor gydymffurfio â'u Strategaeth Cydraddoldeb a Chynhwysiant 2020-24 drwy gwblhau Asesiad o'r Effaith Cydraddoldeb ar gyfer ei strategaeth eiddo corfforaethol, Leaner a Greener 2021-26. Bydd hyn yn sicrhau'r Cyngor:
- yn dangos sylw dyledus i ddarpariaethau Dyletswydd Cydraddoldeb y Sector Cyhoeddus;
 - nodi effeithiau negyddol posibl penderfyniadau ar unigolion a grwpiau sydd â nodweddion gwarchodedig a chynllunio camau lliniaru; yn unol â hynny; ac
 - yn nodi cyfleoedd ychwanegol i ddatblygu cydraddoldeb o fewn polisïau, strategaethau, a Gwasanaethau.

Meincnodi a gwersi a ddysgwyd

- A4 Dylai'r Cyngor wella'r ystod a'r math o wybodaeth a gesglir i fonitro darparu ei fodel gweithredu hybrid.
- A5 Dylai'r Cyngor benchmark perfformiad a phrosesau gweithlu ac ystadau'r Cyngor gyda chyrff eraill i archwilio sut y gall ddysgu a chryfhau ei drefniadau i ddangos gwerth am arian.

Gweithlu

Mae'r Cyngor wedi gwneud cynnydd gwerthfawr wrth ddatblygu ei gynlluniau gweithio hybrid. Er nad yw wedi penderfynu ar ei gynlluniau gweithlu mwy hirdymor na'r trefniadau adnoddau a llywodraethu i gefnogi eu cyflawni, wedi'u siapio'n llawn gan yr egwyddor datblygu cynaliadwy

Mae'r Cyngor wedi blaenoriaethu moderneiddio ei weithlu ond nid yw wedi datblygu ei gynlluniau gweithlu mwy hirdymor a sut y bydd y cynlluniau hyn yn cyfrannu at gwrdd â bylchau cynyddol yn y gyllideb

Pam mae gosod gweledigaeth glir yn bwysig:

8 Mae strategaeth glir ar gyfer ei gweithlu a chynlluniau darparu sydd wedi datblygu'n dda, yn bwysig er mwyn sicrhau gweithlu effeithlon ac effeithiol yn y tymor byr a'r tymor hwy. Mae hefyd yn bwysig nodi sut mae strategaeth y gweithlu yn cyd-fynd ac mae wedi'i hintegreiddio â strategaethau perthnasol eraill gan gynnwys, rheoli asedau, lleihau digidol a charbon. Gall dysgu o'r newidiadau a ddaw yn sgil pandemig Covid-19 byd-eang, helpu Cyngorau i gryfhau eu gallu i drawsnewid, addasu a chynnal y gwaith o ddarparu gwasanaethau.

Canfuom fod:

- Cyn y pandemig, troedd Cyngor wedi mynegi ei fwriad i foderneiddio ei weithlu. Mae ei Gynllun Corfforaethol 2020-23 Cyflawni Uchelgais Cyfalaf yn datgand fel blaenoriaeth 'i weithredu arferion gwaith wedi'u moderneiddio, yn fwy effeithlon, ac yn fwy ystwyth ar draws ein gweithleoedd'.
- Nododd y Cyngor y flaenoriaeth hon i foderneiddio yn ei strategaeth gweithlu 2017-2021 gyda chefnogaeth cynllun gweithredu'rgweithlu corp orate 2020-21. Mae hon yn ddogfen lefel uchel iawn sy'n nodi camau allweddol mewn meysydd fel recriwtio, cadw, hyfforddi a datblygu ac fe gafodd ei diweddarau ddiwethaf ym mis Tachwedd 2020.
- Ers 2018, dechreuodd y Cyngor wreiddio trefniadau cynllunio'r gweithlu ar lefel cyfarwyddiaeth a gwasanaeth. Er nad yw hon yn broses aeddfed eto, serch hynny, darparodd y Cyngor y data cynllunio'r gweithlu sy'n angenrheidiol i lywio'r broses o wneud penderfyniadau corfforaethol yn well. Fneu enghraifft, roedd mewn sefyllfa well i ddeall goblygiadau adleoli staff i wasanaethau allweddol yn ystod yr argyfwng.

- Fel rhan o'i fframwaith cynllunio adfer ym mis Mai 2021, ni osododd y Cyngor weledigaeth lefel uchel ar gyfer ei weithlu sy'n canolbwyntio ar fodel gweithio hybrid. Fel llawer o sefydliadau eraill, gwasanaethodd y pandemig i gyflymu rhai o gynlluniau gweithlu'r Cyngor gan ei annog i adolygu ei fodel gweithredu yn y dyfodol.
- Mae'r Cyngor yn gweld gweithio hybrid fel bod yn rhan o newid systemig i ddarparu gwasanaethau yn y dyfodol. Mae'n cael ei gydnabod fel rhan o agenda ehangach i gefnogi gweithio o bell ar draws y Cyngor sy'n effeithio ar staff swyddfa a staff nad ydynt yn seiliedig ar swyddi.
- Canolbwyntiwyd y rhaglen gweithio hybrid tan nawr ar weithgarwch tymor byr yn 2022. Mae prydlondeb y prosiect yn cynnwys y dyddiadau allweddol canlynol:
 - datblygu a chymeradwyo strategaeth Gweithio Hybrid i gefnogi Achos Busnes y Swyddfa Graidd (Mai 2022);
 - adroddiad y cabinet ar Ddatblygu Sefydliadol sy'n nodi gweledigaeth a strategaeth Caerdydd ar gyfer gweithio Hybrid (Gorffennaf/Medi);
 - cytuno a chyflwyno polisi Adnoddau Dynol newydd i adlewyrchu egwyddorion Gweithio Hybrid (Medi 2022); a
 - defnyddio strategaeth Gweithio Hybrid cymeradwy i gefnogi datblygiad achos busnes y Swyddfa Graidd (Hydref 2022).
- Yn allweddol, mae'r Cyngor yn cydnabod bod angen iddo sicrhau bod ei fodel gweithredu newydd yn llunio ei strategaeth gweithlu newydd ac yn cyfrannu'n uniongyrchol at ei ofyniad arbedion cynyddol dros yr f einblynyddoedd nesaf.
- Mae'r Cyngor wedi gwneud darpariaeth yn ei gyllideb 2022-23 i gefnogi datblygiad y model gweithio hybrid. Mae'r Cyngor yn rhagweld gwneud newidiadau sylweddol i'r ffordd y mae'n darparu gwasanaethau sy'n symud i ffwrdd o ddulliau traddodiadol. O'r herwydd, mae'n gadarnhaol bod y Cyngor wedi cydnabod yr angen i gynyddu capasiti yn ei swyddogaethau corfforaethol i gefnogi datblygiad a darparu ei fodel gweithredu gweithio hybrid. Er enghraifft, buddsoddi mewn Adnoddau Dynol, Rheoli Prosiectau, Cyfathrebu a Gwasanaethau Digidol. Am y tro cyntaf ers blynyddoedd lawer mae cynnydd net o 58.3 swydd cyfwerth ag amser llawn (FTE) yng nghyllideb 2022-23.
- Fodd bynnag, nid yw'r Cyngor wedi nodi'r goblygiadau canolig i adnoddau tymor hir eto o weithredu ei fodel hybrid gan nad yw'r cynlluniau cyflenwi hyn wedi'u datblygu'n ddigonol eto. Mae hyn yn arwyddocaol gan fod y Cyngor wedi rhagweld bwlch o £9 miliwn yn y gyllideb yn ddiweddar dros y pedair blynedd nesaf a hyn mewn cefndir o ansicrwydd economaidd.

Mae'r Cyngor wedi gwneud cynnydd gwerthfawr yn delivering ei gynlluniau gweithio hybrid, ond nid yw wedi cynnwys partneriaid na defnyddwyr gwasanaeth yn y broses hon a fydd yn allweddol i gefnogi newid fu'n rhuther.

Pam mae rheoli'r gwaith o ddarparu newidiadau arfaethedig i'r gweithlu yn effeithiol yn bwysig

- 9 Mae'n bwysig bod cynlluniau'r gweithlu yn sicrhau'r canlyniadau a fwriedir yn effeithlon ac yn effeithiol fel bod gwir wariant mor agos at y lefelau a gynlluniwyd â phosibl a chynghorau'n cyflawni eu dyletswyddau statudol. Gall cydweithio effeithiol â sefydliadau eraill a chynnwys cymunedau am eu hanghenion wella'r gwasanaethau a ddarperir i drigolion. Lle nad oes gan gynghorau'r ystod o sgiliau, gwybodaeth, ac arbenigedd i reoli materion parhaus y gweithlu yn effeithiol a sicrhau newidiadau strategol, gall hyn leihau'r gallu i sicrhau'r canlyniadau a fwriedir.

Yr hyn a chanfuom

- Ers ein hadolygiad 'Moderneiddio'r Gweithlu' ym mis Gorffennaf/Awst 2021 nid yw'r Cyngor wedi gwneud cynnydd da wrth ddatblygu ei fodel gweithio hybrid. Ni sefydlais drefniadau lefel uchel yn y Cynllun Rhaglen Adfer ac Adnewyddu i oruchwyllo cynnydd, gan gynnwys llinell amser prosiect 12 mis, a chyflwyno rhaglen gychwynnol o ymgysylltu â trade unions a gyda staff.
- Mae hefyd wedi dechrau adolygu ei bolisiâu'r gweithlu gan gynnwys ei Bolisi Gwaith Cartref, polisiâu Gwaith Agile cysylltiedig, a diwygio ei fethodoleg arfarnu perfformiad i sicrhau ei fod yn cefnogi staff yn y newid idopteiddio ei fodel 'gweithio hybrid'. Mae'r llinell amser prosiect gweithio hybrid yn nodi'r polisi angenrheidiol a bydd canllawiau ategol ar gyfer yr holl staff yn y swyddfa yn barod mewn pryd i gefnogi gweithredu'r model yn hydref 2022.
- Ers cyhoeddi ei weledigaeth lefel uchel ar gyfer ei weithlu ym mis Mai 2021, gwelsom fod y Cyngor wedi bod yn ymgysylltu'n effeithiol â'i staff a'i undebau llafur. Roedd rhaglen ymgysylltu'r Cyngor yn cynnwys amrywiaeth o wahanol fecanweithiau i gynnwys staff a chynyddu ymwybyddiaeth o'i gweledigaeth ar gyfer ei weithlu gan gynnwys:
 - arolwg gan staff ar-lein i ddeall ymddygiadau ac agweddau yn ôl-weithredol o ddechrau'r pandemig ac edrych at batrymau gweithio yn y dyfodol;
 - fideo byr yn egluro'r opsiynau arfaethedig ar gyfer modelau gweithio hybrid gyda chysylltiadau â'r arolwg ar-lein;
 - pecynnau penodol i ardal y gwasanaeth;
 - e-byst at staff a negeseuon drwy'r fewnwyd; a

- chyfres o grwpiau ffocws gyda thrawstoriad o staff megis prentisiaid, dechreuwyr newydd, gofawyr, rhieni plant ifanc, y rhai sy'n nodi eu bod yn anabl, y rhai sy'n byw ar eu pennau eu hunain, a rheolwyr.
- Roedd yn gadarnhaol bod y bobl y gwnaethom ni gyfweid â nhw fel rhan o'n hadolygiad yn adlewyrchu ymdeimlad brwd o ymwybyddiaeth a dealltwriaeth o'r model gweithio hybrid.
- Mae'r Cyngor yn dadansoddi ac yn ategu llu o weithlu a data sy'n gysylltiedig â gwasanaeth o'r ymarferion ymgysylltu hyn er mwyn llywio cynlluniau'r dyfodol. Nid yw wedi cynnwys defnyddwyr gwasanaeth eto yn y cam datblygu hwn o'i fodel gweithio hybrid. Dywedodd swyddogion wrthym fod ymgysylltu â holl ddefnyddwyr y gwasanaeth a chynnal ffocws cwsmeriaid yn rhannau allweddol o ddatblygiad y rhaglen weithio hybrid. Y Rhaglen Adfer ac Adnewyddu Cynllun gwaith cwsmeriaid yw'r lleiaf datblygedig ar hyn o bryd.
- Yn y dyfodol wrth i weithio hybrid gael ei gyflwyno ar draws ystod ehangach o wasanaethau'r cyngor bydd angen i'r Cyngor ymgysylltu â defnyddwyr gwasanaeth, ond nid yw'r senario yma wedi codi eto.
- Mae datganiad polisi gweinyddu newydd y Cyngor ar gyfer y pedair blynedd nesaf 'Stronger, Fairer, Greener' yn pwysleisio'r rôl ganolog y bydd angen i bartneriaid ei chwarae wrth gyflawni ei amcanion lles cynllun corfforaethol.
- Mae'r Cyngor, felly, wedi ymrwymo i weithio mewn partneriaeth fel rhan o'i gynllun corfforaethol. Mae llawer o enghreifftiau o gyd-leoliadau a darparu integredig gyda phartneriaid eraill yn y sector cyhoeddus megis Park View Health and Wellbeing Hub sy'n cynnwys llety ar gyfer gweithio ystwyth. Mae angen i weithio ar y cyd ffurfio rhan hanfodol o raglen 'newid systemig' y Cyngor ar gyfer ei weithlu wrth iddo ddatblygu yn y tymor byr a'r tymor hir.
- Mae'r Cyngor yn cynllunio adolygiad ôl-bandemig o'i drefniadau ar gyfer gweithio anghonfensiynol ar draws ôl troed Caerdydd a'r Fro i gryfhau ac adeiladu ar y rhwydweithiau gwell a ddatblygwyd yn ystod yr argyfwng. Adeg y gwaith maes, mae'r Cyngor wedi dechrau trafodaethau gyda phartneriaid fel rhan o'r adolygiad hwn. ond gwnaeth gynnydd cyfyngedig o ran sicrhau atebion cydweithredol ar gyfer ei fodel gweithio hybrid.

Mae'r Cyngor yn gwella'r ystod o ddata sydd ar gael i reoli ei weithlu, ond mae trefniadau llywodraethu i gefnogi gweithio hybrid yn cael ei ddatblygu

Pam mae adolygu'r gweithlu yn effeithiol yn bwysig:

- 10 Dylai cynghorau ddefnyddio data i fonitro a ydynt yn cyflawni eu canlyniadau arfaethedig yn effeithiol ac yn effeithlon dros y tymor byr a'r tymor hwy. Gall

defnyddio data meincnodi roi goleuni defnyddiol ar berfformiad unigol Cyngorau, a gall nodi cyfleoedd ar gyfer dysgu gan sefydliadau eraill.

Canfuom:

- Mae ystod o wybodaeth am berfformiad sy'n ymwneud â gweithlu'r Cyngor yn gwella. Ar adeg y gwaith maes, roedd gan swyddogion fwy o gynllunio/data'r gweithlu ar gael i wella gallu'r C council i ddeall materion yn y gweithlu ar lefel weithredol a strategol.
- Mae'r Cyngor hefyd wedi gwella'r ystod o ddangosyddion sy'n gysylltiedig â'r gweithlu y mae'n eu monitro ac adolygiadau. Mae cyfarwyddiaethau'n gyfrifol am fonitro a diweddarau gwybodaeth iechyd corfforaethol sy'n gysylltiedig â'r gweithlu allweddol megis absenoldeb salwch, trosiant staff, arfarniadau personal, cydymffurfiaeth hyfforddiant a chyfansoddiad staff.
- Caiff y dangosyddion hyn eu hadolygu mewn sesiynau sicrwydd ddwywaith y flwyddyn rhwng pob Cyfarwyddiaeth a'r Prif Weithredwr/Arweinydd, ac mae'n rhan o Asesiad Perfformiad Canol Blwyddyn a Diwedd y Flwyddyn y Cyngor. Mae'n gadarnhaol bod Cyfarwyddwyr yn cael eu dwyn yn uniongyrchol i gyfrif amberfformiad th eir y gweithlu. Mae'r broses hunan-asesu hon hefyd wedi helpu rai e broffil materion sy'n gysylltiedig â'r gweithlu ac wedi cynorthwyo yn yr her a'r identification of cross organisational workforce issues.
- Mae'r Cyngor wedi buddsoddi mewn system Power-BI sy'n ei galluogi i dynnu data'n systematig o systemau cydnaws ar draws ystod o wahanol wasanaethau. Mae'r system Adnoddau Dynol 'Digi-gov' yn ychwanegiad diweddar. Fodd bynnag, nid yw ei ystod ddata ar gael ar hyn o bryd dim ond mewn adroddiadau ar lefel strategol. Bydd angen iddo rhaeadru drwodd i reolwyr a'u Cynlluniau Cyflawni'r Gyfarwyddiaeth i ffurfio darn allweddol o gynllunio'r gweithlu a pherfformiad data wrth symud ymlaen.
- Mae'r Adnoddau Cyfarwyddwr Corfforaethol yn cadeirio Grŵp Arwain Rhaglen Adfer sy'n goruchwyllo datblygiad y model gweithio Hybrid. Mae'n cynnwys cynrychiolaeth uwch swyddog ar gyfer pob un o'r pedwar ffrwd waith ategol sef llety, technoleg, pobl, a chwsmeriaid gyda'r bwriad o sicrhau aliniad agos rhwng gwasanaethau. Mae gan bob lliw gwaith gynllun gweithredu lefel uchel ar wahân yn y Cynllun Rhaglen Adfer ac Adnewyddu (RRPP).
- Ar hyn o bryd mae'r Cynllun Rhaglen Adfer ac Adnewyddu yn darparu prif ffynhonnell gwybodaeth monitro prosiect gweithio hybrid ar lefel uchel iawn, yn seiliedig ar 'gynllun rhaglen' taenlen a ddefnyddir i ddiweddarau Uwch Dîm Rheoli a briffiau'r Cabinet. Fodd bynnag, nid yw trefniant llywodraethu t ef i reoli'r gwaith o gyflawni'r cynllun hwn wedi cael eu twyllo eto. Mae angen i'r Cyngor ddatblygu'r trefniadau hyn sy'n nodi cyfrifabilit clir ar gyfer cyflawni gydag amserlenni, rhoi eglurder ar ofynion adnoddau, integreiddio cymorth ar draws y cyngorp lans (megis cyllid, asedau, digidol a charbon sero net), a threfniadau adrodd yn ehangach.

- Fe wnaeth Pwyllgor Adolygu Polisi a Chraffu Perfformiad y Cyngor (PRAP) adolygu cynlluniau'r Cyngor ar gyfer gweithio gartref ac Agile ac adroddwyd i Cabinet ym mis Mawrth 2022. Derbyniodd y Cabinet y naw argymhelliad o'r adroddiad hwn. Mae'r adolygiad yn adlewyrchu diddordeb ac ymwybyddiaeth brwd gan aelodau o gynlluniau gweithio hybrid y Cyngor.
- Ar ôl adolygiad PRAP, mae'r Cyngor wedi cysylltu â chynghorau eraill fel Bryste a Sir Fynwy er mwyn dysgu o'u profiadau o gyflwyno gwahanol ffyrdd o weithio cyn y pandemig.
- Mae'r Cyngor hefyd yn meincnodi ei berfformiad yn erbyn ystod o fesurau Adnoddau Dynol penodol gydag Awdurdodau Lleol Cymreig eraill a gyda Dinasoedd Craidd. Wrth iddo ddatblygu ei fodel gweithredu yn y dyfodol, niddylai Cyngor adolygu ystodth a math o wybodaeth y mae'n ei chasglu i reoli a chefnogi cyflawni ei fodel gweithredu newydd.
- Ac eithrio'r rhaglen ymgysylltu â staff, nid yw'r Cyngor wedi asesu gwersi a ddysgwyd yn ffurfiol o weithio o bell yn ystod y pandemig ar draws y sefydliad. Cytunodd swyddogion y byddai hyn yn ymarfer defnyddiol. Codwyd dod â meincnodi a gwersi a ddysgwyd ynghyd hefyd o fewn argymhellion y PRAP y cyfeirir atynt uchod a'u cytuno gan y Cabinet.

Asedau

Mae'r Cyngor wedi gwneud cynnydd da wrth gyflawni ei strategaeth eiddo ac mae'n datblygu ei strategaeth swyddfa graidd. Mae ganddo'r trefniadau llywodraethu angenrheidiol a ategir gan ddata perfformiad gwell, ond nid oes gan ei ddull gweithredu ffocws ar ddefnyddwyr gwasanaeths ac anghenion tymor hwy

Mae gan y Cyngor strategaeth eiddo corfforaethol ar gyfer 2021-26 ac mae'n datblygu strategaeth swyddfa graidd, mae'r dull hwn yn brin o ffocws ar ddefnyddwyr gwasanaethau ac anghenion mwy hirdymor

Pam mae gosod gweledigaeth glir yn bwysig

- 11 Mae strategaeth rheoli asedau clir a chynlluniau cyflenwi sydd wedi'u datblygu'n dda yn bwysig er mwyn nodi'r defnydd arfaethedig o asedau dros y tymor byr a

thymor hwy; y cyllid sydd ar gael i gynnal a datblygu asedau, yn ogystal â'r lefel disgwylidiedig o alw am ddarparu gwasanaethau, a'r gost a ragwelir yn y dyfodol. Mae hefyd yn bwysig nodi sut mae'r strategaeth rheoli asedau yn cyd-fynd ac wedi'i hintegreiddio â strategaethau perthnasol eraill gan gynnwys, gweithio ystwyth, gweithlu, lleihau digidol a charbon. Gall dysgu o'r newidiadau a ddaw yn sgil pandemig COVID-19 byd-eang, helpu cynghorau i gryfhau eu gallu i drawsnewid, addasu a chynnal y gwaith o ddarparu gwasanaethau.

Yr hyn a welsom:

- Mae gan y Cyngor strategaeth eiddo corfforaethol manwl, Leaner a Greener 2021-26 (y strategaeth), sy'n cydnabod ei rôl ganolog wrth hwyluso newid gwasanaeth. Mae'n nodi cyfeiriad strategol y Cyngor, targedau perfformiad, prosesau allweddol a llywodraethu sy'n ymwneud â rheoli ei ystâd dros bum mlynedd. Mae pum amcan i'r strategaeth ac mae'n cynnwys targedau sy'n ymwneud â'r amcanion hynny. Mae'r targedau'n ymwneud â lleihau carbon, cynnal a chadw rhaglenni, cynnal a chadw costau, derbyniadau cyfalaf ac incwm rhent.
- Mae'r strategaeth eiddo yn cyd-fynd â gwasanaethau a chynlluniau allweddol eraill. Mae'n nodi sut y bydd ystâd y Cyngor yn cyfrannu at gyflawni strategaeth lleihau carbon Un Blaned Caerdydd a sut y bydd ystâd eiddo'r Cyngor yn cefnogi trosglwyddo i weithio hybrid.
- Ym mis Rhagfyr 2021, pan gymeradwyodd y Cabinet ei strategaeth eiddo corfforaethol, ni chyflwynwyd Asesiad o'r Effaith Cydraddoldeb (EIA) i'r Cabinet ar y pryd. Dywed Strategaeth Cydraddoldeb a Chynhwysiant y Cyngor 2020-2024 'mae'n arfer da wrth ddatblygu polisi neu strategaeth neu fenter newydd i ragweld yr effeithiau tebygol y gallai eu cael ac i gymryd camau i atal neu leihau unrhyw effeithiau niweidiol tebygol yn enwedig ar bersonau sy'n rhannu unrhyw un o'r nodweddion sy'n cael eu diogelu o dan y Ddeddf Cydraddoldeb'. Yn ogystal, bydd cael EIA yn 'galluogi'r Cyngor i:
 - dangos sylw dyledus am ddarpariaethau Dyletswydd Cydraddoldeb y Sector Cyhoeddus;
 - nodi effeithiau negyddol posibl penderfyniadau ar unigolion a grwpiau sydd â nodweddion gwarchoddedig a chynllunio camau lliniaru; yn unol â hynny; a
 - nodi cyfleoedd ychwanegol i ddatblygu cydraddoldeb o fewn polisiau, strategaethau, a Gwasanaethau'.
- Felly, nid yw'r Cyngor wedi dilyn ei strategaeth Cydraddoldeb a Chynhwysiant ei hun wrth gynhyrchu EIA ar y pryd cymeradwyodd y Cabinet y PASS. Byddai hyn hefyd yn helpu'r Cyngor i ddangos ei fod yn cymhwysu'r egwyddor datblygu cynaliadwy, yn enwedig o ran y ffordd "ymwneud" o weithio.
- Fel rhan o ddatblygu model gweithio Hybrid yn y dyfodol, mae'r Cyngor wedi gofyn am farn staff am eu profiadau a'u safbwyntiau o weithio gartref yn

ystod y pandemig drwy holiadur a grwpiau ffocws. Mae canlyniadau'r ymgysylltu hwnnw wedi cael eu rhannu gyda rheolwyr ac aelodau.

- Ond nid yw'r Cyngor wedi cynnwys y boblogaeth ehangach wrth ddatblygu ei gynlluniau ar gyfer ei hasedau. Byddem yn disgwyl i'r Cyngor chwilio am gyfleoedd i weithio'n gydgyhyrchiol gyda grŵp amrywiol o dentiau resi i ddeall eu hanghenion a'u heriau a helpu i sicrhau canlyniadau gwell. Byddem hefyd yn disgwyl i'r Cyngor ymgysylltu â'i ddefnyddwyr gwasanaeth pan fydd newidiadau i'r ffordd y caiff gwasanaethau eu darparu.
- Byddai'r Cyngor yn elwa o gymryd golwg mwy hirdymor ar gyfer ei asedau eiddo, y tu hwnt i'r amserlen pum mlynedd. Mae strategaeth eiddo'r Cyngor yn cynnwys cyfnod cymharol fyr o bum mlynedd rhwng 2021-26. Mae Comisiynydd Cenedlaethau'r Dyfodol Cymru yn argymhell gorwel cynllunio aml genhedlaeth fel 25 mlynedd. Lleddfodd y b hwn ar risgiau/cyfleoedd presennol ac yn y dyfodol, asesu adnoddau sydd eu hangen i'w gyflawni a chanolbwyntio ar gerrig milltir a chanlyniadau tymor hwy. Mae'r Cyngor yn dangos ei fod yn agored i ffyrdd newydd o weithio a allai helpu i sicrhau manteision dros y tymor hir wrth i'w fodel gweithio hybrid gael ei fabwysiadu'n ehangach.
- Mae'r Cyngor yn ymwybodol y bydd newid o'r swyddfa i fodel gweithio hybrid yn cael effaith sylweddol ar ei ofyniad llety swyddfa graidd yn ogystal ag ar ei gynlluniau lleihau carbon. Er enghraifft, mae gan Neuadd y Sir a Neuadd y Ddinas broblemau cynnal a chadw sylweddol ac allyriadau carbon uchel, a fydd angen ateb a fydd yn caniatáu i'r Cyngor gwrdd â'i:
 - anghenion tymor byr a chanolig ar gyfer llety swyddfa;
 - rhwymedigaethau tymor hwy ar effeithlonrwydd carbon ac ynni; ac
 - angen am amgylcheddau gwaith modern a fydd yn hwyluso gweithio hybrid.
- Oherwydd yr effeithiau sylweddol hyn ac i gefnogi ei Strategaeth Gyfalaf ehangach tmae'r Cyngor yn datblygu ei strategaeth Swyddfa Graidd. Mae wedi gwneud darpariaeth yn ei chyllideb refeniw ar gyfer dichonoldeb ac arfarniadau opsiynau ar gyfer prosiectau posibl yn y dyfodol, fel Neuadd y Ddinas.
- Mae ganddi raglen gyfalaf sylweddol i gyllid yn y tymor canolig a'r tymor hir. Mae Gofyniad Ariannu Cyfalaf y Cyngor ar 31 Mawrth 2022 h.y., gwariant cyfalaf yr aed iddynt ond heb ei dalu eto (Gofyniad Benthycu) yn £868 miliwn, £543 miliwn ar gyfer y Gronfa Gyffredinol a £325 miliwn ar gyfer y Cyfrif Refeniw Tai.
- Mae costau ariannu cyfalaf yn cyfateb i dros 70% o gyllideb cyfalaf y Cyngor. Yn ogystal â rhaglenni adeiladu Gwasanaethau Cymdeithasol ac Ysgolion, mae hefyd yn cynnal prosiectau cyfalaf mawr i helpu i adfywio'r brifddinas, gan gynnwys y Sgwâr Canolog, ac arena capasiti newydd o 17,000.

- Gallai costau uwch o faterion yn ymwneud â'r gadwyn gyflenwi a phwyntiau pinsio mewn sectorau o'r farchnad gyflogaeth leol roi galwadau pellach heb eu cynllunio ar gyllid cyfalaf. Mae angen i'r Cyngor asesu sut y gall liniaru'n effeithiol yn erbyn y goblygiadau hyn a'r goblygiadau cysylltiedig ar gyfer cyllidebau refeniw, gan gynnwys effaith benthyca ychwanegol y tu hwnt i'r hyn a adlewyrchir yn y rhaglen bresennol. Yng ngoleuni'r ansicrwydd yma we ddeall bwriad y Cyngor yw asesu ei raglen gyfalaf ymhellach yr hydref hwn.

Mae'r Cyngor wedi diffinio trefniadau rheoli asedau corfforaethol yn dda ac wedi gwneud cynnydd da wrth gyflawni ei strategaeth eiddo.

Pam yn effeithiol mae rheoli'r gwaith o ddarparu newidiadau arfaethedig i asedau yn bwysig

- 12 Mae'n bwysig bod cynlluniau rheoli asedau yn sicrhau'r canlyniadau a fwriedir yn effeithlon ac yn effeithiol fel bod gwir wariant mor agos at y lefelau a gynlluniwyd â phosibl a chynghorau'n cyflawni eu dyletswyddau statudol. Gall cydweithio effeithiol â sefydliadau eraill a chynnwys cymunedau am eu hanghenion wella'r gwasanaethau a ddarperir i drigolion. Lle nad oes gan gynghorau'r ystod o sgiliau, gwybodaeth, ac arbenigedd i reoli'n effeithiol rheoli asedau parhaus a darparu newidiadau strategol gall hyn leihau'r gallu i sicrhau'r canlyniadau a fwriedir.

Yr hyn a ddarganfuwyd

- Mae'r Cyngor wedi mabwysiadu model landlordaidd canolog, corfforaethol i oruchwylio ei ystâd. Nod hyn yw creu tîm canolog gyda'r sgiliau, gwybodaeth, ac arbenigedd angenrheidiol i reoli cyfrifoldebau rheoli asedau parhaus yn effeithiol ac yn gyson a chyflawni newidiadau strategol.
- Mae cyfrifoldebau allweddol y tîm canolog hwn yn cynnwys:
 - gweithio i ddeall a chasglu'r gwerth, y costau a'r defnydd sy'n gysylltiedig â holl adeiladau ac asedau tir y Cyngor yn well.
 - gweithio i sicrhau bod adeiladau'r Cyngor yn ddiogel ac yn cydymffurfio â rheoliadau lechyd a Diogelwch statudol.
 - gwaith i sicrhau gwell gwerth am arian o bob punt sy'n cael ei wario ar eiddo gan y Cyngor.
 - gweithio i wella enw da'r Cyngor fel Landlord drwy gyfathrebu'n well â defnyddwyr adeiladau a chyfrifoldebau a ddiffiniwyd yn gliriach.
- Mae asedau tir ac eiddo'r Cyngor yn cael eu goruchwylio'n ganolog gan y Prif Swyddog Ystadau Sirol sydd wedi'u lleoli yn y Gyfarwyddiaeth Datblygu Economaidd. Mae'r Cyngor wedi canoli bron pob cyllideb sy'n gysylltiedig ag eiddo (di-ddomestig).
- Mae'r Prif Swyddog Ystadau Sirol hefyd yn goruchwylio ffrwd waith Cynllun Asedau Cynllun Adfer ac Adnewyddu ac mae'n aelod o'r Grŵp

Arweinyddiaeth Rhaglen Adfer. Mae'r Swyddog yn parhau i chwarae rhan allweddol yn Uwch Dîm Rheoli ym mhob penderfyniad sy'n gysylltiedig ag eiddo ac yn darparu un pwynt cyswllt ar gyfer yr holl faterion eiddo heblaw am Dai.

- Mae'r Cyngor wedi rhesymoli elfennau o'i stad swyddfa graidd. Er enghraifft, ym mis Tachwedd 2020, symudodd y Cyngor y rhan fwyaf o'i staff o Wilcox House i Neuadd y Sir. Mae hyn wedi lleihau ôl troed llety'r Cyngor. a'r costau rhyddhau o £1.5miliwn.
- Mae gwneud y mwyaf o'i allu digidol yn parhau i fod yn rhan allweddol o gynllun corfforaethol y Cyngor ac mae'n hanfodol i gefnogi moderneiddio ei ystâd a'i weithlu yn barhaus. Er enghraifft, mae'r Cyngor wedi penodi ymgynghorwyr i nodi rhagor o systemau a phrosesau i awtomeiddio fel rhan o'i raglen 'Awtomeiddio a Deallusrwydd Artiffisial' Digidol yn Gyntaf.
- Fel rhan o'r gwaith o gyflawni ei strategaeth eiddo blaenorol, fe wnaeth y Cyngor ymgysylltu â thrydydd parti i wneud arolygon cyflwr. Mae'r Cyngor yn comisiynu arolygon adeiladau bob 5 mlynedd, neu'n amlach ar gyfer adeiladau hanesyddol. Mae'r Cyngor yn cynnal data arolygon a gedwir yn ganolog ar gronfa ddata meddalwedd er mwyn helpu i lywio'r cynllun cynnal a chadw a gynlluniwyd.
- I ysgolion, mae'r Cyngor wedi cwblhau pob arolwg cyflwr dros y ddwy flynedd ddiwethaf ac yn bwriadu arolygu ysgolion yn flynyddol wrth symud ymlaen. O arolygon cyflwr yr ysgol, mae'r Cyngor wedi datblygu rhaglen waith 10 mlynedd yn benodol ar gyfer adeiladau ysgolion. Er enghraifft, adroddodd Estyn ym mis Tachwedd 2021 fod tîm Ystadau'r Sir wedi comisiynu arolwg o bob ysgol a lleoliad yn ddiweddar i benderfynu effeithlonrwydd adeiladau i lywio buddsoddiad yn y dyfodol a lleihau costau ynni. Mae hyn yn helpu'r tîm i gynllunio rhaglen fuddsoddi sylweddol dros y pum mlynedd nesaf i gefnogi'r gwelliannau angenrheidiol i tua dwy ran o dair o adeiladau'r ysgol.
- Er bod swyddogion wedi rhannu'r cynllun hwn â rhanddeiliaid allweddol gan gynnwys arweinwyr ysgolion, cadeiryddion cyrff llywodraethu ac aelodau etholedig, mae tîm y Cynllun Trefniadaeth Ysgolion yn cydnabod yr angen i wella cyfathrebu gydag ysgolion yn enwedig o ran cyflwyno'r rhaglen a blaenoriaethu atgyweirio a chynnal a chadw brys.
- Mae datganiad polisi gweinyddu newydd y Cyngor ar gyfer y pedair blynedd nesaf 2022-23 i 2026-27 'Cryfach, Tecach, Gwyrddach' yn pwysleisio'r rôl ganolog y bydd angen i bartneriaid ei chwarae os yw'r Cyngor am gyflawni ei amcanion llesiant
- Roedd gweithio mewn partneriaeth eisoes yn flaenoriaeth i'r Cyngor. Mae adroddiad y Cabinet ym mis Mai 2021 yn blaenoriaethu blaenoriaethu cryfhau trefniadau partneriaeth a gwaith bro fel cam allweddol yn y modd y cyflwynir ef. Mae hyn yn adeiladu ar y camau a gymerwyd eisoes i resymoli a defnyddio ei ystâd yn wahanol. Er enghraifft, tmae Cyngor yn darparu rhai

gwasanaethau gofal cymdeithasol o'r un lleoliad â'r gwasanaethau iechyd. Mae hyn yn cynnwys ei Dîm o amgylch model gofal cymdeithasol yr Ysgol, a chyfleusterau aml-swyddogaethol yn Nhrelái a Maelfa.

Mae gan y Cyngor drefniadau cadarn i fonitro ei hasedau a ategir gan ddata perfformiad gwell, ond mae lle i wella'r ystod o ddata sy'n cael ei ddefnyddio i gryfhau'r dysgu a dangos gwerth am arian.

Pam yn effeithiol mae adolygu darparu newidiadau arfaethedig i asedau yn bwysig

13 Dylai cynghorau ddefnyddio data i fonitro a ydynt yn cyflawni eu canlyniadau arfaethedig yn effeithiol ac yn effeithlon dros y tymor byr a'r tymor hwy. Gall defnyddio data meincodi roi goleuni defnyddiol ar berfformiad unigol Cynghorau, a gall nodi cyfleoedd ar gyfer dysgu gan sefydliadau eraill.

Yr hyn a ddarganfuwyd

- Mae gan y Cyngor drefniadau llywodraethu clir i fonitro ac adolygu ei asedau gyda chymorth canoli'r swyddogaeth rheoli eiddo yn fodel landlord corfforaethol. Y Cyfarwyddwr Datblygu Economaidd yw'r uwch swyddog cyfrifol yn Uwch Dîm Rheoli Ystadau Sirol a gefnogir gan Brif Swyddog Ystadau Sirol.
- Y tîm canolog hwn yw'r prif swyddogion ar gyfer gweithredu'r Cynllun Eiddo Blynyddol. Grŵp Asedau Strategol Integredig sy'n Croesi Gwasanaeth sy'n gyfrifol am adolygucynnydd yn erbyn y cynllun. Mae gan y Cyngor hefyd weithgorau o staff sy'n ymwneud â rheoli perfformiad eiddo a darparu gwahanol agweddau ar yr ystâd sydd i gyd wedi'u nodi yn y ddogfen strategaeth eiddo.
- Mae'r Cyngor yn mynychu Gweithgor Partneriaeth sy'n darparu goruchwyliaeth o brosiectau cydweithredol y mae cynrychiolwyr o Fwrdd Iechyd Prifysgol Caerdydd a'r Fro, Heddlu De Cymru a Gwasanaeth Tân ac Achub De Cymru. Mae'r Cyngor yn archwilio cyfleoedd i rannu ei adeiladau er enghraifft, mae wedi cynnal trafodaethau cynnar gyda Llywodraeth Cymru ynglŷn â'r posibilrwydd o ganolfannau gweithio rhanbarthol, lle gall gweithwyr yn y sector cyhoeddus ddefnyddio gofod swyddfa sydd agosaf at eu cartref, waeth beth yw eu gwir gyflogwr. Bydd hyn yn rhan allweddol i ateb ar y cyd i gyflwyno ei fodel gweithio hybrid yn effeithiol ar draws y Cyngor a'r rhanbarth.
- Mae gan y Cyngor drefniadau ar waith i'w helpu i ddeall sut y gall ei hasedau gefnogi eu cynlluniau i foderneiddio gwasanaethau. Bob blwyddyn mae swyddogion yn adrodd perfformiad yn erbyn Cynllun Eiddo Blynyddol y Cyngor i'r Cabinet. Mae hwn yn adroddiad ôl-weithredol sy'n nodi cynnydd a wnaed yn erbyn targedau yn y strategaeth eiddo. Yn 2020-21 er gwaethaf

y pandemig, fe aeth y Cyngor y tu hwnt i ddau darged, dim ond o drwch blewyn oedd cyfanswm ei darged cost rhedeg, ond methodd ei darged derbyniadau cyfalaf o £10 miliwn wrth £8.7 miliwn. Roedd hyn oherwydd y pandemig a ddiversion of staff focus to managing the crisis.

- Mae'r Cyngor yn defnyddio system feddalwedd RAMIS i fonitro a rheoli cydymffurfiaeth adeiladu yn erbyn deddfwriaeth iechyd a diogelwch. Er bod casglu'r data perthnasol yn heriol, mae'r Cyngor bellach mewn sefyllfa lle mae'i wybodaeth yn gywir ac yn gyfredol ac mae'n deall ei berfformiad ei hun yn y maes yma.
- Mae'r Cyngor yn defnyddio data dinasoedd craidd i gymharu perfformiad ei asedau, ond nid yw'n meincnodi ei brosesau i archwilio sut y gall ddysgu a chryfhau ei drefniadau i ddangos gwerth am arian. Bydd y gallu i gymharu data a pherfformiad gyda sefydliadau eraill yn parhau i fod yn elfen bwysig o'r trefniadau i asesu gwerth am arian. Er bod we'n gwerthfawrogi hynny wedi bod yn anoddach yn ystod y pandemig dylai'r Cyngor sefydlu sut y gall gryfhau'r trefniadau hyn: i'n cludo sut mae'n cymharu ac yn dadansoddi ei ddata, ei drefniadau, a'i ddysgu gan sefydliadau eraill.
- Codwyd y pwynt hwn yn yr ymholiad PRAP diweddar o weithio Agile (y cyfeirir ato uchod yn y Gweithlu) a oedd yn argymhell bod y Cabinet yn cyflwyno fframwaith ar gyfer rhannu profiadau gweithio hybrid ardal gwasanaeth yn barhaus.
- Mae'n amlwg fod y Cyngor wedi bod yn dysgu o'r ffordd y mae wedi rheoli gwasanaethau o'i adeiladau yn ystod y pandemig. Er enghraifft, mae'r strategaeth yn tynnu sylw at effaith gadarnhaol y pandemig ar weithio mewn partneriaeth. Mae'n cyfeirio at enghreifftiau o ddefnydd cyffredin o gyfleusterau, megis canolfannau profi a brechu Covid-19, a'r hybiau ym Maelfa a Threlái. Mae'r Cyngor yn glir yn ei strategaeth ei fod am adeiladu ar hyn a dilyn rhannu asedau ymhellach gyda'i bartneriaid. Mae'n bwysig bod y Cyngor yn datblygu ei drefniadau i reoli a goruchwyllo'r canlyniadau o'r mentrau hyn, er enghraifft drwy gytuno a datblygu mesurau perfformiad a rennir i ddeall eu heffaith ar bob un o'r nodau llesiant a'r amcanion llesiant a rennir.



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

Audit Wales Work Programme and Timetable – Cardiff Council

Quarterly Update: 30 September 2022

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2022.	January 2023	Not started

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2021-22 statement of accounts	Providing the audit opinion on the Authority's 2021-22 statement of accounts, including its Housing Revenue Account, Cardiff Harbour Authority, Cardiff Port Health Authority, Glamorgan Archives, Prosiect Gwyrdd.	December 2022	Ongoing. Audit of draft accounts and Annual Report is in progress.

Description	Scope	Timetable	Status
Audit of Cardiff and Vale of Glamorgan Pension Fund's Annual Report (including the statement of accounts)	Providing the audit opinion on the 2021-22 Cardiff and Vale of Glamorgan Pension Fund's statement of accounts. The draft statement of accounts was received on 6 September.	November 2022	Ongoing. Audit of draft accounts and Annual Report is in progress.

Performance Audit work

2021-22 Performance audit work	Scope	Timetable	Status
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	We will seek to integrate the delivery of our WFG examinations of steps to deliver well-being objectives with our other audit work. We will discuss this with the council as we scope and deliver the audit projects listed in this plan.	N/A	N/A
Improvement reporting audit	Audit of discharge of duty to publish an assessment of performance.	Issued certificate 22 October 2021	Complete

2021-22 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources.</p> <p>At Cardiff Council the project is focusing on:</p> <ul style="list-style-type: none"> • Financial position • Self-assessment arrangements • Recovery planning • Implications of the Local Government and Elections (Wales) Act • Carbon reduction plans 	<p>Presented to Senior Management Team 3 February 2022</p> <p>To be presented to GAC. Date to be confirmed.</p>	<p>Complete</p> <p>Clearance</p>

2021-22 Performance audit work	Scope	Timetable	Status
Springing Forward – Examining the building blocks for a sustainable future	As the world moves forward, learning from the global pandemic, this review looks at how effectively councils are strengthening their ability to transform, adapt and maintain the delivery of services, including those delivered in partnership with key stakeholders and communities.	March/April 2022	Complete
Follow-up leisure review	Assess the Council's progress in addressing the proposals for improvement set out in our leisure services report issued in November 2020.	Fieldwork April/May 2022	Complete
Follow-up waste management review	Follow-up review to assess the Council's progress to develop its waste strategy to help reduce waste and achieve the national recycling targets.	Fieldwork March/April	Complete

2022-23 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle. The project is likely to focus in particular on:</p> <ul style="list-style-type: none"> • Financial position • Capital programme management • Use of performance information – with a focus on service user feedback and outcomes • Setting of well-being objectives (depending on the Council’s plans to do this) 	April 2022 – March 2023	Ongoing

2022-23 Performance audit work	Scope	Timetable	Status
Thematic Review – Unscheduled Care	A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.	July – December 2022	Setting up fieldwork
Thematic review – Digital	This project will be scoped over the summer with further details of the specific focus of the review to be confirmed.	February/April 2023	Scoping
Local work	Scope to be discussed with the Council.	To be confirmed.	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Cardiff Council
Poverty	Understanding how local authorities ensure they deliver their services to minimise or reduce poverty	Autumn 2021 – Autumn 2022	Clearance – publication October 2022.	Yes – interview with nominated officer at the Council.
Social Enterprises	Review of how local authorities are supporting and utilising social enterprises to deliver services	Autumn 2021 – Autumn 2022	Clearance – publication November 2022.	Yes – interview with nominated officer at the Council.
Building Social Resilience and Self reliance	Review of how local authorities can build greater resilience in communities	Autumn 2021 – Autumn 2022	Report drafting.	Yes – interview with nominated officer at the Council.
Building safety	Review of how well local authorities are delivering their responsibilities for building safety	September 2022 – August 2023	Project initiation.	Yes – interview with nominated officer at the Council and survey.

Study	Scope	Timetable	Status	Fieldwork planned at Cardiff Council
Planning for sustainable development – Brownfield regeneration	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Project development.	Yes – interview with nominated officer at the Council and survey.
Corporate Joint Committees	Assessing CJsCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.	September 2022 – January 2023	Setting up fieldwork.	Yes – We are exploring the Council's perspective via our routine liaison meetings. Fieldwork includes interviews with the chief executive, director of finance and chair of each of the four CJsCs.

Estyn

Estyn planned work 2022-23	Scope	Timetable	Status
Local Government Education Services Inspections	<p>Estyn inspected Anglesey and Swansea local government education services during the summer term. The reports were published in August and early September. Estyn carried out a post-inspection improvement conference in Torfaen in September and will be monitoring Pembrokeshire local authority in early October. Estyn has updated the inspection guidance to reflect a greater emphasis on socio-economic disadvantage and inequity and to make minor tweaks in response to feedback from inspections in 2021-22.</p>	<p>Inspection guidance review – July. Published on website September 1.</p>	<p>N/A</p>
Curriculum reform thematic review	<p>The Welsh Government has also asked Estyn to review the school improvement services in south-west Wales.</p>	<p>Evidence collecting in June/July – findings presented to the Welsh Government in September.</p>	<p>N/A</p>

Care Inspectorate Wales (CIW)

CIW planned work 2022-23	Scope	Timetable	Status
Programme 2022-23	We continue to test and evaluate our revised approach – including assurance checks, improvement checks, and performance evaluation inspections (PEIs). This will result in a revised operating framework for inspection and a revised code of practice.	April 2022 – March 2023	In progress
Joint work	<p>We continue to work with partners, sharing information and intelligence including completing joint reviews.</p> <p>We currently are working in collaboration with HIW for a national review of the stroke pathway and CMHT inspections.</p>	Current	In progress
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2021-22	Following the publication of the 2020-21 report, planning is underway for the next report's publication date to be confirmed.	Publication to be confirmed.	Drafting/data collecting.
Annual meeting with Statutory Directors of Social Services	CIW will meet with all Directors of Social Services.	December 2022 and January 2023	Planning

CIW planned work 2022-23	Scope	Timetable	Status
<p>National review of care planning for children and young people subject to the Public Law Outline pre-proceedings</p>	<p>Purpose of the review</p> <p>To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	<p>September 2022</p>	<p>Planning/surveying</p>
<p>Joint inspection child protection arrangements</p>	<p>Cross-inspectorate approach. Areas to be determined. We will complete a further four multi-agency joint inspections.</p> <p>We will publish a national report in late 2023.</p>	<p>Autumn 2022 – Spring 2023</p>	<p>Planning</p>

CIW planned work 2022-23	Scope	Timetable	Status
Cafcass assurance check	<p>CIW will continue to develop its approach to inspection and review of Cafcass Cymru. We have published its first assurance check letter.</p> <p>We will evaluate our approach and will consult on our revised approach in late 2022. This will result in a revised operating framework for inspection and the code of practice.</p>	September – December 2022	Planning

Audit Wales national reports and other outputs published since January 2022

Report title	Publication date and link to report
Equality Impact Assessments: More than a Tick Box Exercise?	September 2022
Welsh Government – setting of well-being objectives	September 2022
Welsh Government workforce planning and management	September 2022
NHS Wales Finances Data Tool – up to March 2022	August 2022
Public Sector Readiness for Net Zero Carbon by 2030: Evidence Report	August 2022

Report title	Publication date and link to report
Public Sector Readiness for Net Zero Carbon by 2030	July 2022
Sustainable Tourism in Wales' National Parks	July 2022
Third Sector COVID-19 Response Fund – Memorandum for the Public Accounts and Public Administration Committee	July 2022
The Welsh Community Care Information System – update	July 2022
Tackling the Planned Care Backlog in Wales – and waiting times data tool	May 2022
The new Curriculum for Wales	May 2022
Unscheduled care – data tool and commentary	April 2022
Direct Payments for Adult Social Care	April 2022
Local Government Financial Sustainability data tool	February 2022
Joint Working Between Emergency Services (including data tool)	January 2022

Audit Wales national reports and other outputs (work in progress/planned)¹

Title	Anticipated publication date
Welsh Government accounts commentary 2020-21 ²	September/October 2022
Collaborative arrangements for managing local public health resources	October 2022
National Fraud Initiative (summary report)	October 2022
Cyber resilience follow-up (learning from cyber-attacks)	October 2022
Flood risk management	November 2022
Orthopaedic services	November 2022
Quality governance in the NHS	November 2022
Digital inclusion	November/December 2022

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. This includes maintaining some flexibility so that we can respond to developments in Welsh Government policy and areas of possible interest for the Public Accounts and Public Administration Committee. On 22 September, we published an article to our website providing an [update on the development of the Auditor General's work programme](#) following our consultation in spring 2022. We will be bringing some additional new work into our programme during the rest of 2022-23.

² To include commentary on issues raised in the Auditor General's report on the accounts concerning a payment made to the former Permanent Secretary and COVID-19 business support.

Title	Anticipated publication date
Affordable housing	To be confirmed

Good Practice Exchange events and resources

Title	Link to resource
<p>Tackling poverty in Wales: responding to the challenge – this shared learning event will bring people together from across public services to share ideas, learning and knowledge on how organisations can respond to the challenges caused by poverty. We will share examples of approaches being taken by organisations within Wales and across the UK.</p>	<p>Tackling Poverty: Cardiff event</p> <p>Tackling Poverty: Conwy event</p>
<p>Direct Payments Provision – a webinar discussing our report on direct payments provision and how they can be a key part in implementing the principles of the Social Service and Well-Being (Wales) Act 2014.</p>	<p>Direct Payments Provision webinar recording</p>
<p>Responding to the Climate Emergency in Wales – a webinar discussing emerging findings from our baseline review of public bodies’ arrangements to respond to the Welsh Government’s carbon reduction targets for 2030.</p>	
<p>Covid Perspectives – a series of recorded conversations learning how organisations have adapted to the extended period of uncertainty following the initial COVID emergency.</p>	<p>Covid Perspectives: Engagement and Communications</p>

Recent Audit Wales blogs

Title	Publication date
<u>Cost of living and putting away the bayonet</u>	21 September 2022
<u>Heat is on to tackle Climate Change</u>	18 August 2022
<u>Direct Payments in Wales</u>	15 June 2022
<u>Unscheduled Care in Wales – a system under real pressure</u>	21 April 2022
<u>Skills Competition Wales</u>	18 February 2022
<u>Cyber resilience – one year on</u>	9 February 2022
<u>Helping to tell the story through numbers</u> (Local government financial sustainability data tool)	3 February 2022
<u>Call for clearer information on climate change spending</u>	2 February 2022
<u>Actions speak louder than words</u> (Building social resilience and self-reliance in citizens and communities)	14 January 2022

Rhaglen Waith ac Amserlen Archwilio Cymru – Cyngor Caerdydd

Diweddariad Chwarterol: 30 Medi 2022

Crynodeb Archwilio Blynyddol

Disgrifiad	Amserlen	Statws
Adroddiad yn crynhoi'r gwaith archwilio a gwblhawyd ers y Crynodeb Archwilio Blynyddol diwethaf, a gyhoeddwyd ym mis Ionawr 2022.	Ionawr 2023	Heb ddechrau

Gwaith Archwilio Ariannol

Disgrifiad	Cwmpas	Amserlen	Statws
Archwilio datganiad o gyfrifon 2021-22 y Cyngor	Darparu'r farn archwilio ar ddatganiad cyfrifon 2021-22 yr Awdurdod, gan gynnwys ei Gyfrif Refeniw Tai, Awdurdod Harbwr Caerdydd, Awdurdod Iechyd Porthladd Caerdydd, Archifau Morgannwg, Prosiect Gwyrdd.	Rhagfyr 2022	Ym mynd rhagddo. Mae archwilio cyfrifon drafft ac Adroddiad Blynyddol ar y gweill.

Disgrifiad	Cwmpas	Amserlen	Statws
Archwiliad o Adroddiad Blynyddol Cronfa Bensiwn Caerdydd a Bro Morgannwg (gan gynnwys y datganiad o gyfrifon)	Darparu'r farn archwilio ar ddatganiad o gyfrifon Cronfa Bensiwn Caerdydd a Bro Morgannwg 2021-22. Derbyniwyd y datganiad cyfrifon drafft ar 6 Medi.	Tachwedd 2022	Ym mynd rhagddo. Mae archwilio cyfrifon drafft ac Adroddiad Blynyddol ar y gweill.

Gwaith Archwilio Perfformiad

Gwaith archwilio perfformiad 2021-22	Cwmpas	Amserlen	Statws
Archwiliadau Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 (y Ddeddf LICD)	Byddwn yn ceisio integreiddio'r gwaith o gyflawni ein harchwiliadau o dan LICD o'r camau i gyflawni amcanion lles ynghyd â'n gwaith archwilio arall. Byddwn yn trafod hyn gyda'r cyngor wrth i ni gwmpasu a chyflawni'r prosiectau archwilio a restrir yn y cynllun hwn.	Amherthnasol	Amh.
Archwiliad adrodd ar welliannau	Archwilio cyflawni dyletswydd i gyhoeddi asesiad o berfformiad.	Cyhoeddwyd tystysgrif ar 22 Hydref 2021	Cyflawn

Gwaith archwilio perfformiad 2021-22	Cwmpas	Amserlen	Statws
Sicrwydd as Aseu Risg	<p>Prosiect i nodi lefel y sicrwydd archwilio a/neu lle y gallai fod angen gwaith archwilio ychwanegol yn y dyfodol mewn perthynas â risgiau i'r Cyngor roi trefniadau priodol ar waith i sicrhau gwerth am arian wrth ddefnyddio adnoddau.</p> <p>Yng Nghyngor Caerdydd mae'r prosiect yn canolbwyntio ar:</p> <ul style="list-style-type: none"> • Sefyllfa ariannol • Trefniadau hunanasesu • Cynllunio adferiad • Goblygiadau Deddf Llywodraeth Leol ac Etholiadau (Cymru) • Cynlluniau i leihau carbon 	<p>Cyflwynwyd i'r Uwch Dîm Rheoli 3 Chwefror 2022</p> <p>I'w gyflwyno i'r GAC. Dyddiad i'w gadarnhau.</p>	<p>Cyflawn</p> <p>Clirio</p>

Gwaith archwilio perfformiad 2021-22	Cwmpas	Amserlen	Statws
Llamu Ymlaen – Archwilio'r blociau adeiladu ar gyfer dyfodol cynaliadwy	<p>Wrth i'r byd fynd yn ei flaen, gan ddysgu o'r pandemig byd-eang, mae'r adolygiad hwn yn edrych ar ba mor effeithiol y mae cynghorau'n cryfhau eu gallu i drawsnewid, addasu a chynnal y broses o ddarparu gwasanaethau, gan gynnwys y rhai a ddarperir mewn partneriaeth â rhanddeiliaid a chymunedau allweddol.</p>	Mawrth/Ebrill 2022	Cyflawn
Adolygiad dilynol ar hamdden	<p>Asesu cynnydd y Cyngor o ran mynd i'r afael â'r cynigion ar gyfer gwella a nodir yn ein hadroddiad gwasanaethau hamdden a gyhoeddwyd ym mis Tachwedd 2020.</p>	Gwaith maes Ebrill/Mai 2022	Cyflawn

Gwaith archwilio perfformiad 2021-22	Cwmpas	Amserlen	Statws
Adolygiad dilynol ar reoli gwastraff	Adolygiad dilynol i asesu cynnydd y Cyngor i ddatblygu ei strategaeth wastraff i helpu i leihau gwastraff a chyflawni'r targedau ailgylchu cenedlaethol.	Gwaith Maes Mawrth/Ebrill	Cyflawn

Gwaith archwilio perfformiad 2022-23	Cwmpas	Amserlen	Statws
<p>Sicrwydd as Aseu Risg</p>	<p>Prosiect i ganfod lefel sicrwydd archwilio a/neu lle bo angen gwaith archwilio ychwanegol yn ystod y blynyddoedd i'w dod o ran y risgiau i'r Cyngor roi trefniadau priodol ar waith i sicrhau gwerth am arian yn ei ddefnydd o adnoddau a gweithredu yn unol â'r egwyddor datblygu cynaliadwy.</p> <p>Mae'r prosiect yn debygol o ganolbwyntio'n benodol ar:</p> <ul style="list-style-type: none"> • Sefyllfa ariannol • Rheoli rhaglenni cyfalaf • Defnyddio gwybodaeth am berfformiad – gan ganolbwyntio ar adborth a chanlyniadau defnyddwyr gwasanaethau • Pennu amcanion llesiant (yn dibynnu ar gynlluniau'r Cyngor i wneud hyn) 	<p>Ebrill 2022 – Mawrth 2023</p>	<p>Ym mynd rhagddo</p>

Gwaith archwilio perfformiad 2022-23	Cwmpas	Amserlen	Statws
Adolygiad Thematig – Gofal heb ei Gynllunio	Adolygiad traws-sector sy'n canolbwyntio ar lif cleifion allan o'r ysbyty. Bydd yr adolygiad hwn yn ystyried sut mae'r Cyngor yn gweithio gyda'i bartneriaid i ymdrin â'r risgiau sy'n gysylltiedig â darparu gofal cymdeithasol i fod o gymorth i ryddhau cleifion, yn ogystal ag atal mynd i mewn i'r ysbyty. Bydd y gwaith yn ystyried hefyd pa gamau a gymerir i ddarparu datrysiadau tymor canol i hir.	Gorffennaf – Rhagfyr 2022	Sefydlu gwaith maes
Adolygiad thematig – Digidol	Bydd y prosiect hwn yn cael ei gwmpas dros yr haf gyda manylion pellach am ffocws penodol yr adolygiad i'w gadarnhau.	Chwefror/Ebrill 2023	Cwmpasu
Gwaith lleol	Cwmpas i'w drafod gyda'r Cyngor	I'w gadarnhau.	Cwmpasu

Astudiaethau cenedlaethol llywodraeth leol sydd wedi eu cynllunio/ar y gweill

Astudiaeth	Cwmpas	Amserlen	Statws	Gwaith a gynlluniwyd yng Nghyngor Caerdydd
Tlodi	Deall sut mae awdurdodau lleol yn sicrhau eu bod yn darparu eu gwasanaethau i leihau tlodi.	Hydref 2021 – Hydref 2022	Clirio – cyhoeddi Hydref 2022.	Oes – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor.
Mentrau Cymdeithasol	Adolygiad o'r modd y mae awdurdodau lleol yn cefnogi ac yn defnyddio mentrau cymdeithasol i ddarparu gwasanaethau	Hydref 2021 – Hydref 2022	Clirio – cyhoeddi Tachwedd 2022.	Do – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor.
Meithrin Cydnerthedd Cymdeithasol a Hunanddibyniaeth	Adolygu sut y gall awdurdodau lleol feithrin mwy o gydnerthedd mewn cymunedau	Hydref 2021 – Hydref 2022	Drafftio'r adroddiad.	Do – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor.
Diogelwch adeiladau	Adolygiad o ba mor dda y mae awdurdodau lleol yn cyflawni eu cyfrifoldebau dros ddiogelwch adeiladau	Medi 2022 – Awst 2023	Cychwyn prosiect.	Do – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor

Astudiaeth	Cwmpas	Amserlen	Statws	Gwaith a gynlluniwyd yng Nghyngor Caerdydd
Cynllunio ar gyfer datblygu cynaliadwy– Adfywio Tir Ilwyd	Adolygu sut mae awdurdodau lleol yn hybu ac yn galluogi gwell defnydd o anheddau annomestig gwag a safleoedd tir llwyd	Hydref 2022 – Medi 2023	Datblygu'r prosiect.	Do – cyfweiliad gyda swyddog a enwebwyd yn y Cyngor
Cyd-bwyllgorau Corfforedig	Asesu cynnydd Cyd-bwyllgorau Corfforedig wrth ddatblygu eu trefniadau i gyflawni eu rhwymedigaethau statudol a nod Llywodraeth Cymru o gryfhau cydweithio rhanbarthol.	Medi 2022 – Ionawr 2023	Paratoi gwaith maes.	Ydym – Rydym yn archwilio safbwynt y Cyngor trwy ein cyfarfodydd cyswllt arferol. Mae'r gwaith maes yn cynnwys cyfweiliadau gyda'r prif weithredwr, cyfarwyddwr cyllid a chadeirydd pob un o'r pedwar Cyd-bwyllgor Corfforedig.

Estyn

Gwaith arfaethedig Estyn 2022-23	Cwmpas	Amserlen	Statws
Arolygiadau Gwasanaethau Addysg Llywodraeth Leol	Gwnaeth Estyn archwilio gwasanaethau addysg llywodraeth leol Ynys Môn ac Abertawe yn ystod tymor yr haf. Cafodd yr adroddiadau eu cyhoeddi ym mis Awst a dechrau Medi. Fe wnaeth Estyn gynnal cynhadledd gwella ôl-arolygu yn Nhorfaen ym mis Medi a bydd yn monitro awdurdod lleol Sir Benfro ddechrau Mis Hydref. Mae Estyn wedi diweddarau'r canllawiau arolygu er mwyn adlewyrchu mwy o bwyslais ar anfantais economaidd-gymdeithasol ac annhegwch ac i wneud mân newidiadau mewn ymateb i adborth arolygiadau yn 2021-22.	Adolygiad o'r canllaw arolygu – Gorffennaf. Cyhoeddwyd ar y wefan Medi 1.	Amh.
Adolygiad thematig Diwygio'r Cwricwlwm	Mae Llywodraeth Cymru hefyd wedi gofyn i Estyn adolygu gwasanaethau gwella ysgolion y de-orllewin.	Casglu tystiolaeth ym mis Mehefin/Gorffennaf – cyflwyno canfyddiadau i Lywodraeth Cymru ym mis Medi.	Amh.

Arolygiaeth Gofal Cymru (AGC)

Gwaith Cynlluniedig AGC 2022-23	Cwmpas	Amserlen	Statws
Rhaglen 2022-23	Rydym yn parhau i brofi a gwerthuso ein dull wedi'i adfywio – gan gynnwys gwiriadau sicrwydd, gwiriadau gwella, ac arolygiadau gwerthuso perfformiad (PEIs). Bydd hyn yn arwain at fframwaith gweithredu diwygiedig ar gyfer archwilio a chod ymarfer diwygiedig.	Ebrill 2022 – Mawrth 2023	Ar waith
Gwaith ar y cyd	<p>Rydym yn parhau i weithio gyda phartneriaid, gan rannu gwybodaeth a deallusrwydd gan gynnwys cwblhau adolygiadau ar y cyd.</p> <p>Ar hyn o bryd rydym yn gweithio ar y cyd ag AGIC ar adolygiad cenedlaethol o'r llwybr strôc ac archwiliadau CMHT.</p>	Cyfredol	Ar waith
Trefniadau Diogelu rhag Colli Rhyddid Adroddiad Monitro Blynyddol ar gyfer Iechyd a Gofal Cymdeithasol 2021-22	Yn dilyn cyhoeddi adroddiad 2020-21, mae cynllunio ar y gweill ar gyfer cadarnhau dyddiad cyhoeddi'r adroddiad nesaf.	Cyhoeddi i'w gadarnhau	Drafftio/casglu data.
Cyfarfod blynyddol gyda Chyfarwyddwyr Statudol y Gwasanaethau Cymdeithasol	Bydd AGC yn cyfarfod â'r holl Gyfarwyddwyr Gwasanaethau Cymdeithasol	Rhagfyr 2022 ac Ionawr 2023	Cynllunio

Gwaith Cynlluniedig AGC 2022-23	Cwmpas	Amserlen	Statws
<p>Adolygiad cenedlaethol o gynllunio gofal i blant a phobl ifanc sy'n destun rhag-achosion yr Amlinelliad Cyfraith Gyhoeddus</p>	<p>Diben yr adolygiad</p> <p>Darparu gwaith craffu allanol, sicrwydd a hyrwyddo gwelliant o ran ansawdd ymarfer mewn perthynas â chynllunio gofal ar gyfer plant a phobl ifanc sy'n ddarostyngedig i rag-achosion amlinelliad cyfraith cyhoeddus.</p> <p>Ystyried i ba raddau mae ymarfer wedi symud ymlaen ers cyhoeddi 'Adolygiad cenedlaethol o gynllunio gofal i blant a phobl ifanc sy'n ddarostyngedig i rag-achosion Amlinelliad Cyfraith Gyhoeddus' gan AGC a chyhoeddi Adroddiad gweithgor Amlinelliad Cyfraith Gyhoeddus 2021 gan gynnwys arweiniad i arfer gorau.</p>	Medi 2022	Cynllunio/ arolygu
<p>Trefniadau Cyd-arolygiad Diogelu Plant</p>	<p>Dull traws-arolygiaeth. Meysydd i'w penderfynu. Byddwn yn cwblhau pedwar arolygiad ar y cyd aml-asiantaeth arall.</p> <p>Byddwn yn cyhoeddi adroddiad cenedlaethol tuag at ddiwedd 2023.</p>	Hydref 2022 – Gwanwyn 2023	Cynllunio

Gwaith Cynlluniedig AGC 2022-23	Cwmpas	Amserlen	Statws
Gwiriad Sicrwydd Cafcass	<p>Bydd AGC yn parhau i ddatblygu ei dull o arolygu ac adolygu Cafcass Cymru. Rydym wedi cyhoeddi ei lythyr gwirio sicrwydd cyntaf.</p> <p>Byddwn yn gwerthuso ein dull gweithredu a byddwn yn ymgynghori ar ein dull diwygiedig ddiwedd 2022. Bydd hyn yn arwain at fframwaith gweithredu diwygiedig i'w harchwilio a'r cod ymarfer.</p>	Medi – Rhagfyr 2022	Cynllunio

Adroddiadau cenedlaethol Archwilio Cymru ac allbynnau eraill a gyhoeddwyd ers Ionawr 2022

Teitl yr adroddiad	Dyddiad cyhoeddi a dolen i'r adroddiad
Asesiadau o'r Effaith ar Gydraddoldeb: Mwy nag Ymarfer Blwch Ticio?	Medi 2022
Llywodraeth Cymru – pennu amcanion llesiant	Medi 2022
Cynllunio a rheoli'r gweithlu gan Lywodraeth Cymru	Medi 2022
Offeryn Data Cyllid GIG Cymru – hyd at Fawrth 2022	Awst 2022

Teitl yr adroddiad	Dyddiad cyhoeddi a dolen i'r adroddiad
Parodrwydd y Sector Cyhoeddus ar gyfer Net Zero Carbon erbyn 2030: Adroddiad Tystiolaeth	Awst 2022
Parodrwydd y Sector Cyhoeddus ar gyfer Carbon Sero Net erbyn 2030	Gorffennaf 2022
Twristiaeth Gynaliadwy ym Mharciau Cenedlaethol Cymru	Gorffennaf 2022
Cronfa Ymateb COVID-19 Trydydd Sector – Memorandwm ar gyfer y Pwyllgor Cyfrifon Cyhoeddus a Gweinyddiaeth Gyhoeddus	Gorffennaf 2022
System Wybodaeth Gofal yn y Gymuned Cymru – diweddariad – diweddariad	Gorffennaf 2022
Mynd i'r afael â'r Ôl-groniad Gofal Arfaethedig yng Nghymru – ac offeryn data amseroedd aros	Mai 2022
Y Cwricwlwm newydd i Gymru	Mai 2022
Gofal heb ei drefnu – offeryn data a sylwebaeth	Ebrill 2022
Taliadau Uniongyrchol ar gyfer Gofal Cymdeithasol i Oedolion	Ebrill 2022
Offeryn Data Cynaliadwyedd Ariannol Llywodraeth Leol	Chwefror 2022

Teitl yr adroddiad	Dyddiad cyhoeddi a doleri'r adroddiad
Cydweithio rhwng y Gwasanaethau Brys (gan gynnwys offeryn data)	<u>Ionawr 2022</u>

Adroddiadau cenedlaethol Archwilio Cymru ac allbynnau eraill (gwaith ar y gweill/cynlluniedig)¹

Teitl	Dyddiad cyhoeddi disgwylidig
Sylwebaeth cyfrifon Llywodraeth Cymru 2020-21 ²	Medi/Hydref 2022
Trefniadau ar y cyd ar gyfer rheoli adnoddau iechyd cyhoeddus lleol	Hydref 2022
Y Fenter Twyll Genedlaethol (adroddiad cryno)	Hydref 2022
Gwaith dilynol ar seibrgadernid (dysgu o ymosodiadau seibr)	Hydref 2022
Rheoli perygl llifogydd	Tachwedd 2022

¹ Byddwn yn parhau i adolygu ein cynlluniau'n gyson, gan ystyried yr amgylchedd allanol sy'n esblygu, ein blaenoriaethau archwilio, cyd-destun ein hadnoddau ein hunain a gallu cyrrff archwiliedig i gyfathrebu â ni. Mae hyn yn cynnwys cynnal rhywfaint o hyblygrwydd er mwyn i ni allu ymateb i ddatblygiadau ym mholisi Llywodraeth Cymru a meysydd sydd o ddiddordeb posib i'r Pwyllgor Cyfrifon Cyhoeddus a Gweinyddiaeth Gyhoeddus. Ar 22 Medi, cyhoeddwyd erthygl i'n gwefan yn rhoi diweddariad am ddatblygiad rhaglen waith yr Archwilydd Cyffredinol yn dilyn ein hymgyngoriad yng ngwanwyn 2022. Byddwn ni'n dod â pheth gwaith newydd ychwanegol i'n rhaglen yn ystod gweddill 2022-23.

² I gynnwys sylwebaeth ar faterion a godwyd yn adroddiad yr Archwilydd Cyffredinol ar y cyfrifon ynghylch taliad a wnaed i'r cyn-Ysgrifennydd Parhaol a chymorth busnes COVID-19.

Teitl	Dyddiad cyhoeddi disgwylidig
Gwasanaethau orthopedig	Tachwedd 2022
Llywodraethu ansawdd yn y GIG	Tachwedd 2022
Cynhwysiant digidol	Tachwedd/Rhagfyr 2022
Tai fforddiadwy	I'w gadarnhau

Digwyddiadau ac adnoddau Cyfnewid Arfer Da

Teitl	Dolen i'r adnodd
Mynd i'r afael â thlodi yng Nghymru: ymateb i'r her – bydd y digwyddiad dysgu a rennir hwn yn dod â phobl ynghyd o bob rhan o wasanaethau cyhoeddus i rannu syniadau, dysgu a gwybodaeth am sut gall sefydliadau ymateb i'r heriau a achosir gan dlodi. Byddwn yn rhannu enghreifftiau o ddulliau sy'n cael eu cymryd gan sefydliadau yng Nghymru a ledled y DU.	<p>Mynd i'r Afael â Thlodi: Digwyddiad Caerdydd</p> <p>Mynd i'r Afael â Thlodi: Digwyddiad Conwy</p>
Darpariaeth Taliadau Uniongyrchol – gweminar sy'n trafod ein hadroddiad ar ddarpariaeth taliadau uniongyrchol a sut y gallant fod yn rhan allweddol wrth weithredu egwyddorion Deddf Gwasanaeth Cymdeithasol a Llesiant (Cymru) 2014.	Recordiad gweminar Darpariaeth Taliadau Uniongyrchol

Teitl	Dolen i'r adnodd
Ymateb i'r Argyfwng Hinsawdd yng Nghymru – gweminar yn trafod canfyddiadau sy'n dod i'r amlwg o'n hadolygiad sylfaenol o drefniadau cyrff cyhoeddus i ymateb i dargedau lleihau carbon Llywodraeth Cymru ar gyfer 2030.	
Safbwyntiau Covid – cyfres o sgrysiâu wedi'u recordio yn dysgu sut mae sefydliadau wedi addasu i'r cyfnod estynedig o ansicrwydd yn dilyn cyfnod cychwynnol argyfwng COVID.	Safbwyntiau Covid: Ymgysylltu a Chyfathrebu

Blogiau Diweddar Archwilio Cymru

Teitl	Cyhoeddiad
Costau byw a rhoi'r fidog i gadw	21 Medi 2022
Mae pethau'n poethi i fynd i'r afael â Newid Hinsawdd	18 Awst 2022
Taliadau Uniongyrchol yng Nghymru	15 Mehefin 2022
Gofal Heb ei Drefnu yng Nghymru – System o dan bwysau gwirioneddol.	21 Ebrill 2022
Cystadleuaeth Sgiliau Cymru	18 Chwefror 2022
Seibergadernid – blwyddyn ymlaen	9 Chwefror 2022

Teitl	Cyhoeddiad
<p><u>Helpu i adrodd y stori drwy gyfrwng rifau</u> (Offeryn data cynaliadwyedd ariannol llywodraeth leol)</p>	<p>3 Chwefror 2022</p>
<p><u>Galwad am wybodaeth qliriach ynglŷn â gwariant ar newid yn yr hinsawdd</u></p>	<p>2 Chwefror 2022</p>
<p><u>Y gweithredoedd tu ôl i'r geiriau</u> (adeiladu gwytnwch cymdeithasol a hunanddibyniaeth mewn dinasyddion a chymunedau)</p>	<p>14 Ionawr 2022</p>

GOVERNANCE & AUDIT COMMITTEE: 29 November 2022

INTERNAL AUDIT & INVESTIGATION TEAM - PROGRESS REPORT

REPORT OF THE AUDIT MANAGER

AGENDA ITEM: 6.1

Appendices D and E of the report are not for publication as they contain exempt information of the description in paragraphs 14 and 21 of Schedule 12A of the Local Government Act 1972

Reason for this Report

1. The Terms of Reference of the Governance and Audit Committee requires that Members:
 - Consider reports from the Audit Manager on Internal Audit's performance during the year.
 - Review the assessment of fraud risks and potential harm to the council from fraud and corruption.
 - Monitor the Counter-fraud strategy, actions and resources.
2. A progress report has been prepared to provide the Governance and Audit Committee with an update on the work and performance of the Internal Audit and Investigation Teams. This progress report covers the period from 1 July - 30 September 2022, and follows the updates provided in the Committee meeting held on 19 July 2022.

Background

3. The Governance and Audit Committee approved the Audit Charter and the risk-based Audit Plan 2022/23 on 15 March 2022 at which time the planned activity of the Investigation Team was also provided for consideration.
4. The Internal Audit Progress Report (**Annex 1**) sets out performance in relation to the Internal Audit Plan. It summarises the work performed, the priority recommendations raised, the critical findings, emerging trends, and relevant value for money findings across the Council for the assurance of the Governance and Audit Committee. It is positive to report that no 'unsatisfactory' audit opinions have been provided over the reporting period.
5. The Investigation Team Progress Reports (**Annex 2**) focuses on proactive and reactive fraud awareness, detection and investigation activities, including participation in initiatives, such as National Fraud Initiative (NFI) data matching exercises.
6. As part of progress updates, there is an opportunity to consider emerging risks, issues and sources of assurance, and to potentially refocus priorities. Prior to presenting to Committee, progress reports are discussed with the Corporate Director Resources.

7. The Internal Audit Section reports to the Audit Manager. To meet the provisions of Public Sector Internal Audit Standards (PSIAS 1100 - Organisational Independence), the Audit Manager is not responsible for managing any functions beyond the Internal Audit and Investigation teams. The Audit Manager reports administratively to the Head of Finance and functionally to the Governance and Audit Committee for audit-related matters. There have been no impairments of independence or objectivity.

Issues

a) Audit

8. Annex 1 provides details of an external peer assessment, which is scheduled to commence during quarter three 2022/23, for external assurance of ongoing internal audit conformance with the PSIAS. This information is contained within section 1.4 'External Peer Assessment'.
9. The report outlines how during quarter two the priorities and approach of the audit team were to deliver a combination of management support through consultation and engagement in high-risk areas, and to further progress the delivery of assurance engagements from the Audit Plan.
10. Work continues to be undertaken predominantly on a desktop basis, although site visits are taking place for establishment audits, and where there is a need to observe the operation of physical controls or operating practices. The Internal Audit Team has also continued to be available and to provide advice and guidance on the design and implementation of effective controls in the administration of Welsh Government COVID-19 grants schemes as well as for the Homes for Ukraine Scheme, to achieve compliance and control, and arrangements for the effective prevention and detection of fraud. Further details are provided within section 2.1. 'Current Activities'.
11. Section 2.2 'Resources', outlines that a review has taken place of the resource requirements for the team linked with budget planning for the financial year ahead. This follows a second unsuccessful recruitment exercise for the vacant senior auditor post during October 2022, and no suitable candidates being identified when the post was then subsequently advertised on a temporary basis. The decision has been taken to invest in an additional principal auditor post to enhance a solid core of senior officers within the team who would represent an additional member of the Audit Management Team, subject to a successful recruitment campaign and to not fill vacant posts, which would enable a saving of £15k for the financial year 2022/23. The work of the in-house team will continue to be supplemented by the commissioning of specialist auditors to work under the direction of the audit manager where required. The vacant senior auditor post has had an impact on the available staff resource and the progression of the audit plan in the year to date, as has a further post that was vacant during quarter one. To support audit coverage in areas of IT and corporate governance this year, a contract has been awarded for the delivery of four audit engagements under the direction of the Audit Manager.
12. Section 2.3 'Annual Plan' provides details of the position against the audits targeted for delivery in the Audit Plan 2022/23, which is proportionately lower than targeted in quarter two, for which the reasons primarily relate to resources as outlined in section 2.2. 'Resources' and referred to above. It is also not uncommon for performance to be lower at this stage in the year, which follows the summer holidays. Whilst set on an annual basis, the Audit Plan is adaptable and responsive and will be subject to ongoing risk

assessment, prioritisation, and review throughout the year to maximise assurance and management support.

13. It is positive to report that all audit opinions provided in the year to date have been either 'effective' or 'effective with opportunity for improvement'. Within Annex 1, section 2.4 'Critical Findings or Emerging Trends (Q2 2022/23)', details are given on the findings of fundamental and corporate governance audits that have been completed over the reporting period, given the importance of a sound internal control environment in these areas.
14. Performance information is contained within section 3.2 'Performance', which shows an improving position against the percentage of recommendations implemented within agreed timescales, although measures of auditor output and performance has been impacted by the lower capacity within the team as referred to within Section 2.2 'Resources'. Audits continue to be allocated on a basis that provides the greatest assurance and value, and mitigates any impairment to the annual opinion of the Audit Manager on the Council's control environment for 2022/23.
15. **Appendix A** shows a list of audits and their reporting status in the current year, as at 30 September 2022, in which twenty-five new audit engagements have been completed to at least draft output stage. Outputs have been issued with an opinion of effective or effective with opportunity for improvement in all the audit opinions provided in 2022/23, as at 30 September 2022. The current position for the full Audit Plan is shown in **Appendix B**.

b) Investigations

16. Annex 2 outlines the activities of the Investigation Team in quarter one. For the year as a whole there are four hundred and forty-three chargeable days available based on current resources, indicatively split between strategic (80 days) and operational activities (363 days).
17. Excluding the one-off business grants work and separate targeted blue badge campaign, in respect of all other casework, as at 30 September 2022:
 - Fifty-seven cases were identified for investigation so far this year, compared to two hundred and fifty for the same period last year.
 - Fifty-Five investigations are ongoing, compared to one hundred and thirty-one for the same period last year.
 - Eighty-four investigations have concluded, compared to two hundred and sixteen over the same period last year.
 - £208,431 has been attributed concluded investigations, compared to £420,709 for the same period last year.
18. In addition to identifying and progressing investigation cases, the team has continued to provide counter-fraud advice, guidance, training and support across the Council. Details are also provided of training and awareness campaigns, including participation in Fraud Awareness Week, and the Council's involvement in the National Fraud Initiative exercise and a blue badge scheme.
19. The summary report in Annex 2 provides further details in respect of the above.

Audit Recommendations

20. The recommendations and progress at the reporting date are provided in the following appendices.

Appendix C	Recommendations Summary
Appendix D	Contains the red & red / amber open recommendations
Appendix E	Contains the red and red / amber recommendations completed since the last Committee meeting in July 2022.

Legal Implications

21. There are no legal implications arising from this report.

Financial Implications

22. There are no direct financial implications arising from this report.

RECOMMENDATIONS

23. That the Governance and Audit Committee note and consider the contents of the:

- Internal Audit and Investigation Team Progress Reports.

CHRIS PYKE AUDIT MANAGER

The following are attached:

Annex 1 - Internal Audit Progress - Summary Report

- Appendix A** Report Status as at 30 September 2022
- Appendix B** Audit Plan
- Appendix C** Recommendations Summary
- Appendix D** Red & red / amber open recommendations
- Appendix E** Red & red / amber recommendations completed since last Committee

Annex 2 - Investigation Team Progress – Summary Report



Resources Directorate Internal Audit Section



Internal Audit Progress Report (as at 30 September 2022)

Introduction	2
Background	2
Independence and Objectivity	2
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 Summary of Work Performed	 3
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Audit Plan Delivery	12
Recommendations	13
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 Appendix A	 Report Status as at 30 September 2022
Appendix B	Audit Plan
Appendix C	Recommendations Summary
Appendix D	Red & red / amber open recommendations
Appendix E	Red & red / amber recommendations completed since last Committee

Prepared by: Chris Pyke, Audit Manager

Internal Audit Progress Report

1 Introduction

1.1 Background

The Internal Audit Progress Report sets out performance in relation to the Internal Audit Plan. It summarises the work performed, the priority recommendations raised, the critical findings, emerging trends, and relevant value for money findings.

This progress report covers the period from 1 March – 30 September 2022, and follows the updates provided in the last Committee meeting held on 17 July 2022. This report is structured to provide a summary account of audit activities, outcomes and progress made against the Audit Plan 2022/23.

The Audit Plan 2022/23 was approved by the Governance and Audit Committee on 15 March 2022. The Internal Audit Plan provides the framework for audit work each year and is aligned to the Council's corporate governance arrangements, whilst also being responsive to any changes to the risks faced by the Council during the year.

1.2 Independence and objectivity

The Internal Audit section reports to the Audit Manager. In line with the provisions of the Public Sector Internal Audit Standards (1100), organisational independence is maintained, as the Audit Manager is not responsible for managing any functions beyond the Internal Audit and Investigation teams. The Audit Manager reports administratively to the Head of Finance and functionally to the Governance and Audit Committee for audit-related matters. There have been no impairments of independence or objectivity.

1.3 Continuing Professional Development

Auditors have completed their year-end personal reviews and formalised their objectives for 2022/23. Prior to discussing performance, auditors updated their skills assessment in application of the IIA Professional Competencies Framework.

The results of personal reviews and skills assessments informed the year-end Audit Manager's review against the Quality Assurance and Improvement Programme (Standard 1300), from

which a generally strong baseline of knowledge and skills were recognised across the audit team.

1.4 External Peer Assessment

The Public Sector Internal Audit Standards (PSIAS) requires an external assessment of conformance with the Standards to be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The latest external peer assessment was completed by the Head of Audit from Rhondda Cynon Taf and reported to the Governance and Audit Committee in March 2018.

Further to the details provided to Committee in July, initial information has been provided to the Chief Auditor in Monmouthshire who has been allocated to undertake the peer assessment of Cardiff Council's Internal Audit service.

Subject to the review being completed in sufficient time, it is intended for the assessment to be presented to the Governance and Audit Committee in its January 2023 meeting.

2 Summary of Work Performed

2.1 Current Activities

During quarter two 2022/23, the priorities and approach of the audit team were to deliver a combination of management support through consultation and engagement in high-risk areas, and to further progress the delivery of assurance engagements from the Audit Plan.

The Internal Audit Team has continued to be available and to provide advice and guidance on the design and implementation of effective controls in the administration of Welsh Government COVID-19 grants schemes as well as for the Homes for Ukraine Scheme, to achieve compliance and control, and arrangements for the effective prevention and detection of fraud.

Work continues to be undertaken predominantly on a desktop basis, although site visits are taking place for establishment audits, and where there is a need to observe the operation of physical controls or operating practices.

The table below shows a list of audits and their reporting status in the current year until 30 September 2022, whereby 25 new audit engagements were completed to at least draft output stage and 15 audit engagements from the prior year have been finalised. A summary of the audit outputs and opinions in the year to date is shown below.

Figure 1. Audit outputs and opinions (at 30 September 2022)

Status	Number of completed audits	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	15	2	13	0	0	0
Final	25	5	11	2	0	7
TOTAL	40	7	24	2	0	7
	25	New Audit Engagements completed				
	15	Finalised Audit Engagements from 2021/22				

Figure 2. 2022/23 Audit outputs and opinions (at 30 September 2022)

No.	Assurance Audit Engagement	Audit Opinion
1.	Welsh Government Covid Grants - Assurance (2021/22)*	Effective
2.	Get me home service	
3.	ICF schemes (incl. Families First)	
4.	School Asset Management - Thematic (Albany)	
5.	Income and Debtors	Effective with opportunity for improvement
6.	Health and safety	
7.	Leisure Contract Governance	
8.	Shared Regulatory Services in Cardiff	
9.	Cantonian	
10.	Schools with Surplus Balances - Thematic	
11.	Agency Staff Payments	
12.	Risk Management Arrangements	
13.	Procurement	
14.	Brindley Road Stores	
15.	Safeguarding	
16.	Cardiff Caravan Park	
17.	Cardiff Riding School	

No.	Assurance Audit Engagement	Audit Opinion
18.	Cardiff Organic Waste Treatment Contract	
Audit Work with 'No Opinion'		
19.	CRSA - Purchases and Payments	Consultancy, and certification, advice guidance
20.	CRSA - Payroll and HR	
21.	Joint Committees - Prosiect Gwyrdd	
22.	Joint Committees - Port Health Authority	
23.	Joint Committees - Glamorgan Archives	
24.	Service / Process Consultancy	
25.	Education Improvement Grant 2021/22	
Concluded Audits from the Prior Year		
26.	Purchasing and Payments - in year testing	Effective
27.	Commissioning and Procurement - People and Communities	
28.	Main Accounting	
29.	Cradle to grave audit	Effective with opportunity for improvement
30.	Telecare	
31.	Information Governance	
32.	Business Continuity and Incident Management	
33.	Performance management	
34.	Purchasing cards	
35.	Directorate Recovery Planning	
36.	Resources - Pre-Contract Assurance	
37.	Income and debtors - Social Services	
38.	School Health and Safety – Thematic	
39.	Children's Placements	
40.	Section 106 agreements	

*Arrangements were made for the audit of 'Welsh Government Covid Grants – Assurance' to be overseen by another Operational Manager within Accountancy, and to remove any involvement in the audit review from the Audit Manager, who has advised on the design and operation of controls in the administration of these grants.

Further to the table above, the outputs that were not been given an assurance opinion and the reasons for this were as follows:

Figure 3. Completed audits without an assurance opinion (at 30 September 2022)

Audit	Comments
Joint Committees - Prosiect Gwyrdd	Work to support completion of Statement of Accounts, 2021/22
Joint Committees - Port Health Authority	
Joint Committees - Glamorgan Archives	
Service and Process Consultancy –Homes for Ukraine Scheme and Welsh Government COVID-19 Grants.	Compliance, control, and counter-fraud guidance
Education Improvement Grant 2021/22	Grant certification
CRSA - Purchases and Payments	Control Risk Self-Assessment completion exercises with clients
CRSA - Payroll and HR	

The report status for the year to date is shown in **Appendix A**.

2.2 Resources

A review has taken place of the resource requirements for the team linked with budget planning for the financial year ahead. This follows a second unsuccessful recruitment exercise for the vacant senior auditor post during October 2022, and no suitable candidates when the post was then subsequently advertised on a temporary basis.

- The decision has been taken to invest in an additional principal auditor post to enhance a solid core of senior officers within the team who would represent an additional member of the Audit Management Team, subject to a successful recruitment campaign.
- It is intended to seek to appoint at the principal auditor level (grade 9) and to not fill the senior auditor (grade 7) and other vacant posts (0.4fte at senior auditor and 0.19fte at auditor grades) which would enable a saving of £15k for the financial year 2022/23.
- The work of the in-house team will continue to be supplemented by the commissioning of specialist auditors to work under the direction of the audit manager where required, as this approach has proved valuable over the last two financial years.

The vacant senior auditor post has had an impact on the available staff resource and the progression of the audit plan in the year to date, as has a further post that was vacant during quarter one. To support audit coverage in areas of IT and corporate governance this year, a

contract has been awarded for the delivery of four audit engagements under the direction of the audit manager.

As all operational auditors and the audit assistant record all actual time worked, there is useful management information available for planning, monitoring, and reporting purposes. Timesheet data contained 588 chargeable days up to the end of quarter two, against a pro-rata plan of 719 days. The team has been operating at a chargeable capacity of 82% of planned, primarily attributed to the vacant senior auditor post, but also impacted by greater use of administrative and management time, and staff engagement in development and corporate wellbeing initiatives. There have been some instances of short-term sickness, although the impact of this on staff resources has been relatively minor.

Time is available for audit development purposes, and one Auditor has funding in place to study the Certified Information Systems Auditor (CISA) Qualification with ISACA.

2.3 Annual plan

The Audit Plan 2022/23 is contained within Appendix B. Whilst set on an annual basis, the Audit Plan is adaptable and responsive and will be subject to ongoing risk assessment, prioritisation, and review throughout the year to maximise assurance and management support. In-year changes may be introduced where appropriate, to respond to emerging risks and issues as the year progresses.

For the information of the Committee, all audits that were at draft status at the end of 2022/23 are highlighted in 'grey' in order to enable the finalisation of these audits to be tracked, whilst providing a visible separation from the audit engagements contained within the Audit Plan 2022/23.

Delivery of the Audit Plan 2022/23 is proportionately lower than targeted in quarter two, for which the reasons primarily relate to resources as outlined in section 2.2. 'Resources' for which the position is shown is section 3.2 'performance'. It is also not uncommon for performance to be lower at this stage in the year, which follows the summer holidays.

Audits continue to be allocated on a basis that provides the greatest assurance and value, and mitigates any impairment to the annual opinion of the Audit Manager on the Council's control environment for 2022/23.

2.4 Critical findings or emerging trends (Q2 2022/23)

During quarter two, it is positive to report that all audit opinions provided were either 'effective' or 'effective with opportunity for improvement'. There are not considered to be any material control issues identified over the reporting period, and so the focus of the following paragraphs is instead to provide details of the fundamental and corporate governance audits that have been completed, given the importance of a sound internal control environment in these areas.

Two Control Risk Self-Assessment (CRSA) exercises have been completed during quarter two. The first related to core controls in respect of the payroll and HR functions, and the second related to controls operated within purchasing and payment systems. In each case, with the engagement of key officers, the internal control environment was discussed and the CRSA template was updated to reflect any new risks, responsibilities, or systems. The CRSA template was then completed by the audit client and accompanied by relevant evidence. At this stage the returns have been reviewed and vouched as complete updated assessments. The next stage will be for in-year testing to be undertaken within each of these systems, which is anticipated to commence during quarter three.

The further fundamental system reviewed during quarter two related to the use of agency staff for which an opinion of effective with opportunity for improvement has been provided. A Managed Service Provider (Matrix) is used to manage the "supply chain" and assist in sourcing agency staff required, and there were appropriate controls in place for approval and payment processes. The audit recognised the importance of having a provision of agency staff available in order to meet workforce requirements, whilst recognising the need to manage any overreliance on agency staff. Aligned to this, the Council has pledged to reduce the number of agency workers on long-term assignments, and a new policy provides an offer of a temporary contract for agency workers with two years' continuous service and a permanent contract for those with four years' service. The audit noted a small proportion of agency workers had been engaged for over four years (52 out of the 1,156) whilst a greater proportion (168 out of 1,156) had been engaged for over two years. Whilst regular reports were being sent to Directors which included spend and the number of active agency placements, it was agreed through the audit for these reports to

also include details of agency workers who were in placement for more than twelve months going forward for management to give targeted attention to such cases.

In respect of corporate governance work, the larger areas audited over the reporting period were procurement, risk management and safeguarding, for which draft reports have been issued to management for consideration, and further details are set out below.

The audit of procurement recognised the general maturity of corporate arrangements for commissioning and procurement and was allocated a draft opinion of 'effective with opportunity for improvement'. The benefits of management information recently made available through a suite of Power BI reports for compliance, spend and wider contract management information was noted. However, at a time when these reports had recently been developed, the need for accuracy and directorate engagement was considered as critical for the full positive intentions to be realised. Some associated recommendations were raised to enhance the quality of data in some areas, and to ensure all directorates are making best use of the information available. Some directorates had gaps in contract registers and forward plans for which it is proposed that there is further targeted support from the corporate commissioning and procurement team. It has also been recommended that contract classifications are reviewed for assurance on consistent application, and that further guidance is provided to support the consistent recording of contract risk assessments. Lastly, it was noted that there is an opportunity to digitalise core forms and processes, and this has been advocated through the audit review.

The audit of risk management involved a consideration of the maturity of arrangements in place at corporate and directorate levels, for which a draft audit opinion of 'effective' has been allocated. Risk management processes were well established and aligned to other key corporate processes including corporate planning, directorate delivery planning and performance reporting. A sample of corporate risks and directorate risk registers were reviewed, and meetings were held with four directorate risk champions to obtain understand the operation of risk management in practice at a directorate level. For the areas sampled, directorates were using risk management in a structured and proportionate manner for projects, to manage high risk operational areas and for day-to-day operations. To enhance existing arrangements and the quality of risk reporting, it has been proposed that the corporate team agree and communicate with directorates an approach to recording risk reduction target dates consistently (in particular

in directorate registers), whilst maintaining a focus on the need to capture a greater level of risk management data (notably key indicators and measures of risk).

The audit of safeguarding considered the effectiveness of governance arrangements, policies, procedures and training in meeting corporate responsibilities and commitments. A draft opinion of 'effective with opportunity for improvement' has been allocated and a small number of targeted recommendations have been made. It was noted that safeguarding is recognised on the Council's Corporate Risk Register (CRR) and the CRR includes actions and mitigations to address this risk. Safeguarding issues were receiving focus in areas of staff recruitment and procurement and there were arrangements for corporate assessment and review, with baseline Member and Officer training in place. There was a gap in the publication of the annual safeguarding report, whereby prior to the development of a recent report, the previous report was issued in January 2019. The latest report relates to the financial year 2021/22 and audit staff were advised that the gap in annual reporting took place whilst steps were being taken to strengthen processes, most notably the corporate returns used for assessing governance at the directorate level for corporate assurance. It has been recommended that the annual safeguarding report is prepared and published each year with steps taken to ensure timely engagement with officers Council-wide. Whilst there is corporate participation in National Safeguarding Week, it has been proposed that a safeguarding communications plan should be formally prepared. Additionally, whilst there has been engagement with Commissioning and Procurement on managing safeguarding risks in procurement activities, further engagement has been proposed to be satisfied that all safeguarding risks associated with contracts have been appropriately considered with necessary mitigations in place.

2.5 Value for Money findings (Q2 2022/23)

There were no value for money themed audits undertaken within the reporting period.

The vast majority of audits undertaken by the Internal Audit Team have objectives which cover value for money assurances, from which a general satisfactory level of assurance can be provided for the reporting period. However, within the audits of a lower assurance opinion, there were control gaps which need to be addressed to provide assurance that the objectives of these services are being run with proper attention to a combination of economy, efficiency, and effectiveness.

3 Audit Performance and Added Value

3.1 Added value

Relationship Manager meetings were held with Directors and their representatives during the development of the audit plan in quarter four 2021/22. Further meetings were then held in quarters one and two 2022/23, with particular focus given to understanding the priorities and risks within each management team, and the changes to systems or processes planned or underway, in order to direct audit advice and inform the planning of audit engagements.

Feedback from audit clients has been positive in the year to date, with satisfaction rates at 100% from clients who have responded, 83% of whom advised that their audit 'added value'

In the audit outputs issued to date (as at 30 September 2022), there have been 130 recommendations made, of which 60 have been agreed and 70 are presently being considered by audit clients through draft audit outputs. These are summarised below:

Figure 4. Recommendations raised and agreed

Rating	Recommendations made	Recommendations agreed	Recommendations being considered
Red	0	0	0
Red / amber	52	25	27
Amber / green	74	34	40
Green	4	1	3
TOTAL	130	60	70

3.2 Performance

As outlined in section 2.1 ('Current Activities'), the priorities and approach of the audit team were to deliver a combination of management support through consultation and engagement in high-risk areas, and to further progress the delivery of assurance engagements from the Audit Plan.

The primary reasons why the audit service is operating at a lower capacity are outlined in 2.2 ('Resources'). At the outset of the year, a proposed target for delivery of the Audit Plan was set at 70% and integrated into audit planning and performance management processes. The target was considered to be stretching and achievable, for which the primary reason for slippage against this measure relates to the ongoing vacant senior auditor post.

A number of audits have been finalised from last financial year, as is shown in figure 1, but the majority of the new audits completed this year are at draft stage. Once reports have been considered and responded to by management the number of finalised audits will increase, as will the measure of finalised audits per full time equivalent. Attention is being given to engaging managers with a view to concluding draft audits.

The percentage of draft reports completed in four weeks during quarter two was 84%, representing a recovering position from quarter one performance. The importance of prompt audit reporting will be a continued focus this year.

Governance and Audit Committee Members have taken particular interest in performance against the percentage of audit recommendations implemented within the agreed timescale, which has been below target for a number of years. There has been an improvement in performance against this measure in quarter two, which allows for slippage of two working weeks from the target set for actions to be evidenced as complete.

Figure 5. Performance against targets for 2022/23 (to date)

Performance Indicator	2021/22 Outcome	2022/23 Target	Q1 Outcome	Q2 Outcome
The percentage of the Audit Plan completed	61%	70%	13%	25%
The average number of audit productive days per FTE	147	150	37	68
The average number of finalised audits per FTE	7.4	9	1.43	3.13
The percentage of draft audit outputs delivered within four weeks	92%	90%	80%	84%
The percentage of audit recommendations implemented within the agreed timescale	68%	80%	56%	71%

3.3 Audit Plan Delivery

In addition to monitoring and managing the numbers of audits delivered, audit engagements are allocated in order to ensure that there is a breadth of assurance by the financial year-end, upon which to provide a complete Audit Manager annual opinion.

As outlined in section 2.4 – Current Activities, there have been twenty-five new audit engagements completed in the financial year 2022/23 to date. The current position for the full Audit Plan 2022/23 is shown in **Appendix B – Audit Plan**.

3.4 Recommendations

A summary of the open audit actions is included within **Appendix C**, to support the Governance and Audit Committee to monitor and review the management response to recommendations.

Included within **Appendix D** are the red and red/amber open recommendations including the current management response for the information and monitoring of the Committee. **Appendix E** contains the red and red/amber recommendations, which have been completed since the last Committee meeting. Amber / green and green recommendations are provided to Committee via a separate route.

The table below shows the instances where implementation dates have been revised typically by audit clients, for audits which are not recognised as fully addressed by management (as at 30.09.22). The position against recommendations is reported, to monitor progress and target discussions on the effective management of risk, in relationship management meetings each quarter.

Figure 6. Revised recommendation implementation dates and status

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Fundamental	22	16	6
Corporate	44	36	8
External and grants	13	8	5
Adults, Housing and Communities	42	25	17
Children' Services	28	23	5
Economic Development	32	32	0
Education and Lifelong Learning	86	59	27
Planning Transport and Environment	43	26	17
People and Communities	1	1	0
Resources	38	26	12
Governance and Legal Services	9	9	0
Waste Management	75	72	3
	433	333	100
Schools	162	125	37

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
TOTAL	595	458	137

NB - It should be noted that the table above represents the position as at 30 September 2022, whereas the recommendation tracker appendices show the detailed position against each recommendation at the closest possible date to each Committee meeting.

4 Conclusion

4.1 Summary

During quarter two 2022/23, the priorities and approach of the audit team have continued to be the delivery of a combination of management support through consultation and engagement in high-risk areas, and delivery of assurance engagements from the Audit Plan.

It is positive to report that during quarter two, all audit opinions provided were either 'effective' or 'effective with opportunity for improvement'. Alongside the assurance work, the Internal Audit Team has continued to be available and to provide advice and guidance on the design and implementation of effective controls in the administration of Welsh Government COVID-19 grants schemes as well as for the Homes for Ukraine Scheme, to achieve compliance and control, and arrangements for the effective prevention and detection of fraud.

A review has taken place of the resource requirements for the team linked with budget planning for the financial year ahead. This follows a second unsuccessful recruitment exercise for the vacant senior auditor post during October 2022, and no suitable candidates when the post was then subsequently advertised on a temporary basis. The decision has been taken to invest in an additional principal auditor post to enhance a solid core of senior officers within the team who would represent an additional member of the Audit Management Team, subject to a successful recruitment campaign and to not fill vacant posts, which would enable a saving of £15k for the financial year 2022/23. The work of the in-house team will continue to be supplemented by the commissioning of specialist auditors to work under the direction of the audit manager where required.

The vacant senior auditor post has had an impact on the available staff resource and the progression of the audit plan in the year to date, as has a further post that was vacant during

quarter one. To support audit coverage in areas of IT and corporate governance this year, a contract has been awarded for the delivery of four audit engagements under the direction of the audit manager.

Delivery of the Audit Plan 2022/23 is proportionately lower than targeted in quarter two, for which the reasons primarily relate to resources as outlined in section 2.5. 'Resources' for which the position is shown is section 3.2 'performance'. It is also not uncommon for performance to be lower at this stage in the year, which follows the summer holidays. There will be a focus on increasing the coverage through the remainder of the financial year. Audits continue to be allocated on a basis that provides the greatest assurance and value, and mitigates any impairment to the annual opinion of the Audit Manager on the Council's control environment for 2022/23.

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Report Status (as at 30 September 2022)

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
Fundamental / High				
Effective	Resources – Income and Debtors (cf. 2021/22)			Drafts
	Welsh Government Covid Grants - Assurance (2021/22)			Issued
	School Asset Management - Thematic (Albany)			
	People and Communities – Commissioning & Procurement (cf. 2021/22)			
	Main Accounting (cf. 2021/22)			
	Purchasing and Payments - in year testing (cf. 2021/22)			
	St Illtyd's – School Asset Management (cf. 2021/22)			
Effective with opportunity for improvement	Resources - Health and Safety (cf. 2021/22)			Drafts
	Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22)			Issued
	Whistleblowing Processes (cf. 2021/22)			
	Payroll & HR – In Year-Testing (cf. 2021/22)			
	Asset Management (cf. 2021/22)			
	Directorate Recovery Planning (cf. 2021/22)			
	Value for money in Digital Initiatives (cf. 2021/22)			
	Income and Debtors			
	Health and safety			
	Procurement			
	Risk Management Arrangements			
	Agency Staff Payments			
	Brindley Road Stores			
	Safeguarding			
	Cradle to grave audit (cf. 2021/22)			
	Purchasing Cards (cf. 2021/22)			
	Corporate Performance Management (cf. 2021/22)			
The Hollies – School Asset Management (cf. 2021/22)				
Herbert Thompson – School Asset Management (cf. 2021/22)				
Allensbank - School Health and Safety (cf. 2021/22)				

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
	Information governance (cf. 2021/22)			
	Resources - Pre-Contract Assurance (cf. 2021/22)			
	St Mellons - School Health and Safety (cf. 2021/22)			
	Severn - School Health and Safety (cf. 2021/22)			
	Greenhill - School Health and Safety (cf. 2021/22)			
	Llanishen - School Health and Safety (cf. 2021/22)			
	Social Services – Income and Debtors (cf. 2021/22)			
Insufficient with major improvement needed	Mileage and Subsistence (cf. 2021/22)	1		Drafts
	PTE – Pre-Contract Assurance (cf. 2021/22)	1		Issued
	St Patricks – School Asset Management (cf. 2021/22)	1		
	Cloud Computing (cf. 2021/22)	1		
	Children's Services - Pre-Contract Assurance(cf. 2021/22)	1	1	
Medium				
Effective	Ysgol Bro Edern (cf. 2021/22)			Draft
	Get me home service			
	ICF schemes (incl. Families First)			
Effective with opportunity for improvement	Shared Regulatory Services in Cardiff			Drafts
	Schools with Surplus Balances – Thematic			Issued
	Cardiff Caravan Park			
	Cardiff Riding School			
	Leisure Contract Governance			
	Cardiff Organic Waste Treatment Contract			
	Business Continuity and Incident Management (cf. 2021/22)			
	Telecare (cf. 2021/22)			
Insufficient with Major improvement needed	Cantonian			
	Children's Placements (cf. 2021/22)	1	1	
	S106 Agreements (cf. 2021/22)	1	1	
Grants / Accounts / External Bodies				
No assurance opinion given	Joint Committees - Prosiect Gwyrdd	Statement of Accounts Reviews /		
	Joint Committees - Port Health Authority			

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
	Joint Committees - Glamorgan Archives	Certification / Support		
	Service / Process Consultancy			
	Education Improvement Grant 2021/22			
Other assignments				
No assurance opinion given	People and Communities - Pre-Contract Assurance (cf. 2021/22)	No recent contact awards – assurance to be obtained via wider audits under portfolio of Corporate Director		Pending finalisation of wider audits
	Service and Process Consultancy	compliance, control and counter-fraud guidance		
	Purchasing Payments and Processing – Control Risk Self-Assessment (CRSA)	Review and engagement with client on their CRSA		
	Payroll & HR – Control Risk Self-Assessment (CRSA)			

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Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan, 2021/22	Original Audit Plan 2022/23	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.09.22	Audit Opinion
Fundamental Audits - S151 Assurance											
Purchasing Payments and Processing	High	Assurance	Chargeable	50	50	CRSA In-year testing 2021/22 (cf. 2021/22) Purchasing Cards (cf. 2021/22) In-year testing 2022/23 Purchasing Cards	5 0 0 25 20	Purchases and Payments are compliant, authorised, accurate and timely		Final Issued Final Issued Final Issued	No Opinion Given Effective Effective with Opportunity for Improvement
Payroll & HR				50	50	CRSA In-year testing 2021/22 (cf. 2021/22) In-year testing 2022/23 Agency Staff Payments Time Recording	5 0 15 15	Recruitment processes are transparent and robust, leave processes are well governed, only bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors		Final Issued Draft Issued Draft Issued	No Opinion Given Effective with Opportunity for Improvement Effective with Opportunity for Improvement
Council Tax				0	20	Council Tax	20	Compliance and control, with effective and efficient processes			
HB / LHA/ CTRS				0	20	HB / LHA/ CTRS	20	Effective controls to ensure accurate processing of bona fide claims			
Income and Debtors				20	0	Income and Debtors	3	Operation of appropriate arrangements to record, monitor and recover sundry debts.		Draft Issued	Effective with Opportunity for Improvement
Main Accounting				20	0	Main Accounting (cf. 2021/22)	0	The main accounting system and processes are well controlled and operating effectively		Final Issued	Effective
Asset Management				20	0	Asset Management (cf. 2021/22)	0	Effective recording, monitoring, management and control of physical assets		Draft Issued	Effective with Opportunity for Improvement
NDR				20	0						
Treasury Management				20	0						
Housing Rents				10	0						
Total				210	140		143				
Corporate Audit											
Risk Management	High	Assurance	Chargeable	15	15	Risk Management Arrangements	15	Risk management arrangements are effective and operated consistently		Draft Issued	Effective with Opportunity for Improvement
Ethics and values				15	20	Whistleblowing Processes (cf. 2021/22) Ethics and Values	0 20	Whistleblowing processes are compliant and effective Policy and process alignment to principles of best practice ethics and values		Draft Issued	Effective with Opportunity for Improvement
Delegation and decision making				20	20	Delegation and decision making	20	Effective application of delegated authority and decision making			
Contract Audit				40	40	Cradle to Grave Audit (cf. 2021/22) Cradle to Grave Audit Contract Variations	0 20 20	Effective contract compliance, control and delivery of objectives Effective contract compliance, control and delivery of objectives		Final Issued	Effective with Opportunity for Improvement
Taxation				20	20	Taxation	20	Effective compliance and control.			
Procurement				20	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements		Draft Issued	Effective with Opportunity for Improvement
Mileage & subsistence				0	0	Mileage & Subsistence (cf. 2021/22)	0	Accurate claiming and authorisation for reasonable expenditure.		Draft Issued	Insufficient with Major Improvement Needed
Welsh Government Covid Grants				15	15	Mileage & Subsistence	15	Accurate claiming and authorisation for reasonable expenditure.			
				0	0	Welsh Government Covid Grants - Assurance (2021/22)	0	Sample check of effective compliance and control in administering WG Grants	y	Draft Issued	Effective
				20	20	Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants	y		
ICT Audit				0	0	Cloud Computing (cf. 2021/22)	0	Effective co-ordination, risk management and control.		Draft Issued	Insufficient with Major Improvement Needed
				30	30	ICT Audit - Cyber Security Governance	15	Effective co-ordination, risk management and control			
				0	20	Directorate PCI - DSS Compliance	15	Effective co-ordination, risk management and control			
Complaints and Compliments				0	20	Complaints and Compliments	20	Effective arrangements and systems in place for handling complaints & compliments			
National Fraud Initiative		Participation		10	10	National Fraud Initiative	10	Data matching counter-fraud exercise			
Value for Money studies		Assurance		30	30	Value for money in Digital Initiatives (cf. 2021/22) Value for money in use of Council Vehicles Value for money in use of Overtime	0 15 15	Assurance on value for money in digital initiatives Assurance on value for money in use of Council vehicles Value for money in use of overtime		Draft Issued	Effective with Opportunity for Improvement
Stores				10	10	Brindley Road Stores	10	Effective and efficient stores management, and stock / equipment control		Draft Issued	Effective with Opportunity for Improvement
Partnership / Arms-length Assurance				0	20	Partnership / Arms-length Assurance	20	Effective governance, risk management and control arrangements			
Education - SOP				0	20	Education - SOP	20	Delivery of objectives, with effective compliance and control			
Pensions and Investments		Assurance		0	20	Pensions and Investments	20	Effective compliance and control			
Governance Arrangements				0	20	Governance Arrangements	20	Audit of the application of good corporate governance arrangements			
Programmes and Projects				0	20	Programmes and Projects	20	Effective, clear and consistent project governance arrangements.			
System Development		TBC		0	30	Provision for System Development	30	Consultation or assurance services, as relevant.			
Health and safety		Assurance		20	0	Health and safety	5	Effective and compliant application of the Council's health and safety framework		Draft Issued	Effective with Opportunity for Improvement
Safeguarding				20	0	Safeguarding	4	Effective safeguarding governance and control processes		Draft Issued	Effective with Opportunity for Improvement
Performance Management				0	0	Performance Management (cf. 2021/22)	0	Performance management arrangements are effective, and operated consistently.		Final Issued	Effective with opportunity for improvement
Information governance				20	0	Information governance	0	Effective mechanisms and systems operated in accordance with the data protection act 2018		Final Issued	Effective with opportunity for improvement
Directorate Recovery Plans				30	0	Directorate Recovery Planning	0	Effective directorate recovery plans from the COVID-19 pandemic		Final Issued	Effective with Opportunity for Improvement
Business Continuity	Medium			20	0	Business Continuity and Incident Management (cf. 2021/22)	0	Effective business recovery and incident management systems.	y	Final Issued	Effective with opportunity for improvement
Investigation Processes				30	0						
Members' allowances				15	0						
Total				400	400		409				
Service Specific Audit											
Service / Process Consultancy	High	Consultancy	Chargeable	40	40	Provision for Service / Process Consultancy	40	Consultancy support across the Council, as appropriate		Work Completed (and ongoing)	No Opinion Given
Resources	High	Assurance		65	60	Resources – Income and Debtors (cf. 2021/22) Resources - Health and Safety (cf. 2021/22) Resources - Pre-Contract Assurance (cf. 2021/22) Performance Management	0 0 0 15	Operation of appropriate arrangements to record, monitor and recover sundry debts. Directorate health and safety compliance and risk management. Relevant compliance and due diligence checks are undertaken Performance management arrangements are effective, and operated consistently.		Draft Issued Draft Issued Final Issued	Effective Effective with Opportunity for Improvement Effective with Opportunity for Improvement
	Medium					Telecare (cf. 2021/22) Insurance Alarm Receiving Centre Central Transport Service	0 15 15 15	Delivery of service objectives with effective compliance and control. Delivery of service objectives with effective compliance and control		Final Issued	Effective with opportunity for improvement
Governance and Legal Services	High	Assurance		50	45	Performance Management Electoral Services Land Charges	10 20 15	Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control			
	Medium										
People and Communities	High	Assurance		45	40	People and Communities – Commissioning & Procurement (cf. 2021/22) Social Services – Income and Debtors (cf. 2021/22) Performance Management Community Safety Hubs	0 0 15 15 10	Commissioning and Procurement compliance and control Operation of appropriate arrangements to record, monitor and recover sundry debts. Performance management arrangements are effective, and operated consistently. Assurance on compliance with statutory requirements Assurance on payroll, asset management, information governance, payment and income systems		Final Issued Final Issued	Effective Effective with Opportunity for Improvement
Adults, Housing & Communities	High	Assurance		145	150	Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22)	0	Delivery of service objectives with effective compliance and control.		Draft Issued	Effective with Opportunity for Improvement
	Medium					Performance Management Mental Health Day Services Independent Living Residential Care Emergency Duty Team Adult Services Income Processes Allocations, lettings and voids Home Care Direct Payments - Children's and Adults Get me home service ICF schemes (incl. Families First)	15 15 15 15 15 20 20 15 20 2 2	Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control		Final Issued Final Issued Final Issued	Effective Effective Insufficient with major improvement needed
Children's Services	High	Assurance		70	40	Pre-Contract Assurance (cf. 2021/22) Performance Management Children's Placements (cf. 2021/22) Youth Offending Service Crosslands Children's Home	0 15 0 15 10	Relevant compliance and due diligence checks are undertaken Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control Delivery of service objectives with effective compliance and control		Final Issued Final Issued	Insufficient with major improvement needed
	Medium										
Economic Development	High	Medium		100	95	Performance Management (inc Waste Management) Harbour Authority International White Water St David's Hall Cardiff Caravan Park	15 15 15 15 10	Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control		Draft Issued	Effective with Opportunity for Improvement

						Cardiff Riding School	10		
						Disposal of Land and Buildings	15		
						Leisure Contract Governance	5		
Economic Development (Waste Management)	Medium	Assurance		60	60	Commercial Waste	15	Delivery of service objectives with effective compliance and control	
						Cardiff Organic Waste Treatment Contract	15		
						Skip Hire	15		
						Street Cleansing	15		
						Waste Management Enforcement	5		
						Shared Regulatory Services in Cardiff	2		
Education and Lifelong Learning	High	Assurance		190	180	School Health and Safety - Thematic (cf. 2021/22)	0	Schools health and safety compliance and risk management.	yes
						School Asset Management - Thematic (cf. 2021/22)	0	Schools asset management compliance and control.	
						School Asset Management - Albany Primary School		Schools asset management compliance and control.	
						Performance Management	15	Performance management arrangements are effective, and operated consistently.	
						Health and Safety	15	Directorate health and safety compliance and risk management.	
	Medium					Ysgol Bro Ederm (cf. 2021/22)	0	Audit of systems of governance and internal control within individual school	
						School Admissions	15	Effective and well governed arrangements for school admissions	
						Secondary school audits * 5	40	Audits of systems of governance and internal control within individual schools	
						Primary school audits * 5	25		
						FOLLOW UP - Cardiff West Community High School	10		
						Cantonian	2		
						Schools VAT Assurance	15	Effective compliance and control	
						Cashless catering in secondary schools	10		
						Catering in Opted out schools	15		
						Schools Information Management	20		
						Schools with Surplus Balances - Thematic	0		
Planning, Transportation and Environment	High	Assurance		55	55	Pre-Contract Assurance (cf. 2021/22)	0	Relevant compliance and due diligence checks are undertaken	
	Medium					Performance Management	15	Performance management arrangements are effective, and operated consistently.	
						S106 Agreements	0	Effective systems, compliance and control	
						Cardiff Dogs Home	10	Delivery of service objectives with effective compliance and control	
						Highways Maintenance	15		
						Planning	15		
Total				820	765		783		
External				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	Assignment	Days		
External clients	High	Assurance	Chargeable	35	25	City Deal 2021/22	10	Scope as per rolling SLA	y
	Low	Certification				Cardiff Further Education Trust Fund 2021/22 - tbc	2	Grant certification / statement of accounts work	
						Norwegian Church Preservation Trust 2021/22 - tbc	2		
						Joint Committees	6		
						Education Improvement Grant 2021/22	5		
Total				35	25		25		
Contingencies				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	Assignment	Days		
General Audit	TBC	TBC	Chargeable	10	25	General Audit (provision for carried forward audits / other work)	10	TBC	
Total				10	25		10		
Management				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	Assignment	Days		
Corporate work – Audit Committee, Audit Wales etc.	Medium	Management	Chargeable	50	50	Corporate work – Audit Committee, Audit Wales etc.	50	Internal Audit management, planning, guidance and support activities.	
Assurance mapping		Management	Chargeable	10	15	Assurance mapping	15		
CRSA development		Management	Chargeable	0	10	CRSA development	10		
Process development		Management	Chargeable	15	15	Process development	15		
Work for Audit Manager		Management	Chargeable	30	30	Work for Audit Manager	15		
Planning, monitoring & reporting		Management	Chargeable	30	30	Planning, monitoring & reporting	30		
Review of financial rules etc.		Management	Chargeable	15	40	Review of financial rules etc.	40		
General advice and guidance		Management	Chargeable	10	10	General advice and guidance	10		
Total				160	200		185		
Total chargeable days				1,635	1,555		1,555		

Draft Issued	Effective with Opportunity for Improvement
Draft Issued	Effective with Opportunity for Improvement
Draft Issued	Effective with Opportunity for Improvement
Draft Issued	Effective with Opportunity for Improvement
Final Reports Issued	Effective with Opportunity for Improvement
3 Final & 2 Drafts Issued	2 x Effective, 2x Effective with Opportunity for Improvement, 1 x Insufficient
Draft Issued	Effective
Draft Issued	Effective
Final Issued	Effective with Opportunity for Improvement
Draft Issued	Effective with Opportunity for Improvement
Draft Issued	Insufficient with major improvement needed
Final Issued	Insufficient with major improvement needed
Final Issued	No Opinion Given
Final Issued	No Opinion Given

Directorate / Area	No. of Audits	No. of Red Recs	No. of Red/ Amber Recs	'open recommendations' - by audit assurance rating					'open recommendation' by		
				No. of Recs Effective	No. of Recs Effective with Opportunity for Improvement	No. of Recs Insufficient with major improvement needed	No. of Recs Unsatisfactory	No. of Recs N/A	No. of Recs with Amended Action Date	No. of Recs where action date has passed	Current target date not yet due
Economic Development	4	2	5		4	3			6	0	7
Education & Lifelong Learning - Schools	19	2	59		56	3	2		21	43	18
Education & Lifelong Learning	8	4	12		4	8		4	16	5	11
Corporate Governance (Resources)	3	1	6		2	5			0	2	5
External and Grants (Resources)	2	0	4		4				2	3	1
Fundamental (Resources)	1	0	1		1				1	0	1
Other Assurance (Resources)	1	1	2			3			2	2	1
Resources (CTS)	1	0	2			2			2	0	2
Resources	3	1	5		3	3			2	0	6
Governance & Legal Services	2	0	3		1			2	0	0	3
Planning, Transport & Environment	6	0	9		4	3		2	7	3	6
People and Communities	1	0	1		1				0	0	1
Children's Services	4	3	5			6		2	4	0	8
Adults Social Services, Communities & Housing	7	1	10		4	7			10	2	9
Social Services - General	2	1	4		3	2			2	1	4
TOTALS	64	16	128	0	87	45	2	10	75	61	83

9 - evidence under review by Audit
 16 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure
 8 - overdue actions for which an update and evidence is being collated by the school
 5 - overdue actions for which an update has been requested.
 2 - revised action date required
 3 - overdue actions where Audit is liaising with service area

5 - overdue actions for which an update has been requested.
 4 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.

2 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure.

3 - overdue actions relate to an area currently being audited. The actions will be updated/closed when the final report is issued.

2 - overdue actions for which an update has been requested.

2 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.

2 - overdue actions for which an update has been requested
 1 - overdue action where Audit is liaising with service area
 2 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.

2 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.

1 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure
 1 - Update received/revised action date requested

1 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure.

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By virtue of paragraph(s) 14, 21 of Part(s) 4 and 5 of Schedule 12A of the Local Government Act 1972.

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Resources Directorate Internal Audit Section

Investigation Team Progress Report

(as at 30 September 2022)

2022/23

Planning & Resources

Further to the high-level allocation of days reported to Committee on 25 January 2022, four hundred and forty-three chargeable days are available based on current resources, indicatively split between strategic (80 days) and operational activities (363 days), as summarised below, for awareness and comment:

Strategic	Fraud awareness / reporting	25	Days
	Policy and procedure review / planning	25	
	Intelligence sharing / working groups / police liaison	10	
	National Fraud Initiative	10	
	Training development / delivery	10	
Operational	Council Tax Liability (CTL)	180	Days
	Council Tax Reduction (CTR)	50	
	Employee misconduct (disciplinary investigations)	40	
	Other fraud (Ad hoc and contingency)	38	
	Tenancy fraud	30	
	Grants	20	
	Advice and guidance	5	

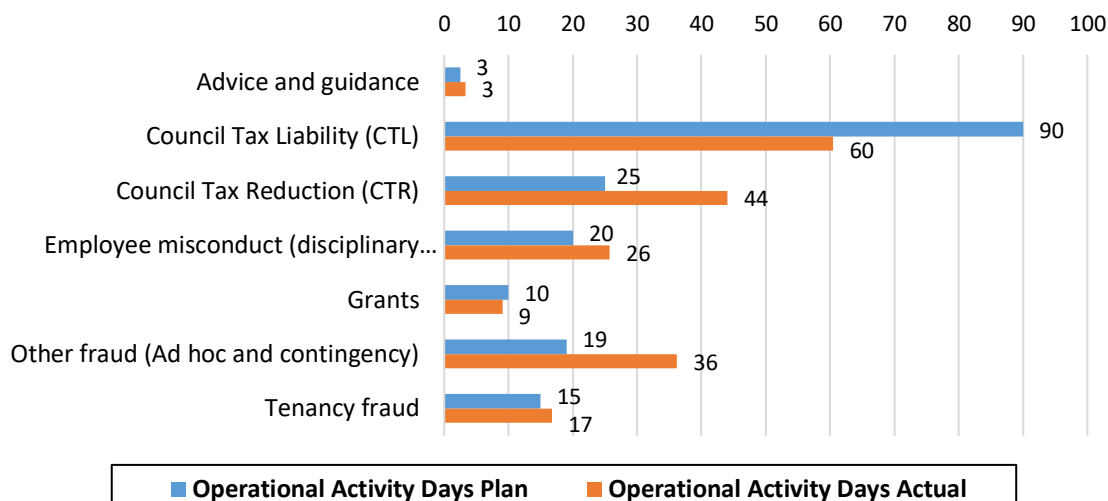
NB – Audit Manager time is not included within the above apportionment.

Activities

In the financial year to 30 September 2022, the team have applied 236 days as follows:



Operational Activity Days



Training and Awareness

Fraud Awareness Week was established in 2000 by the Association of Certified Fraud Examiners as an opportunity to give publicity to, and raise greater awareness of, fraud and counter-fraud arrangements. The Council has actively participated in Fraud Awareness Week for the past three years and following the end of the financial quarter, articles and information were communicated across the Council on conflicts of interests, procurement fraud, mandate fraud, training and awareness and staying vigilant.

Mandatory Fraud Awareness training continues to be delivered. More than six thousand, four hundred staff and school governors have completed the eLearning or attended a face-to-face session.

Anti-Money Laundering eLearning training is in place to reinforce the requirements of the Council's Anti-Money Laundering Policy. The Money Laundering Reporting Officer (MLRO) is a senior officer in the Internal Audit Section, for reporting, advice and guidance needs.

An Internet Investigation Procedure has been developed by the Corporate Investigation Team and Legal Services, to support effective, safe and legal use of the internet to obtain information about individuals or businesses. For example, the Council may need to check online if a business is still trading or to make relevant social services / safeguarding checks. The procedure applies to all Council officers with effect from 1 June 2022 and is commended to schools for consideration and adoption by their respective Governing Bodies. A staff information article has been published, and eight awareness sessions have been delivered via Teams, with more than 270 participants, including separate sessions for School Headteachers.

COVID Grants and Schemes

As referred to in previous updates, the Audit and Investigation Teams, continue to provide counter-fraud advice, guidance and checks to support the control environment and the prevention and detection of fraud and error in the administration of grants on behalf of the Welsh Government.

Business Grants

As reported previously, members of Internal Audit supported colleagues across the organisation to administer business grants on behalf of Welsh Government, linked to non-domestic properties.

Post payment verification and assurance processes for Business Grants consisted of four exercises:

- Manual system checks (open-source information)
- Electronic system checks (utilising Experian’s commercial database)
- Participant in Pilot NFI data matching exercise, working with Audit Wales and the Cabinet Office
- Participant in the national NFI data matching exercise

One thousand two hundred and fifty-six priority matches were identified for review through the above activities. Investigation Team staff have worked with the Business Rates Team, to review the matches generated.

The Investigation Team is progressing one criminal investigation at the present time.

National Fraud Initiative (NFI)

National Work and Outcomes

Audit Wales published the report of the Auditor General for Wales ‘National Fraud Initiative in Wales 2020-21’ on the 20 October 2022. [Link to Audit Wales Publication](#)

The National Fraud Initiative (NFI) is a counter-fraud exercise across the UK public sector which aims to prevent and detect fraud. NFI uses data sharing and matching to help confirm that services are provided to the correct people.

The cumulative total of outcomes from the NFI in Wales since NFI started in 1996 are now £49.4 million. Across the UK, the cumulative total of NFI outcomes is now £2.37 billion. It is reported that seven areas generated almost 98% of outcomes for which the number of cases and financial values are reproduced below.

Category	£	Cases
Council tax discounts	£2.6m	1,987
Blue badges	£1.4m	2,717
Housing waiting lists	£0.8m	237
Housing benefit	£0.6m	84
COVID-19 business support grants	£0.6m	43
Council tax reduction scheme	£0.2m	214
Creditor payments	£0.1m	9

Source - The National Fraud Initiative in Wales 2020-21, Audit Wales, 2022

Work in Cardiff Council

The Corporate Fraud Investigation Team works closely with Audit Wales and the Cabinet Office and participates in pilot data matching exercises to assist with evaluation and proof of concept prior to National roll out.

Current Outcomes

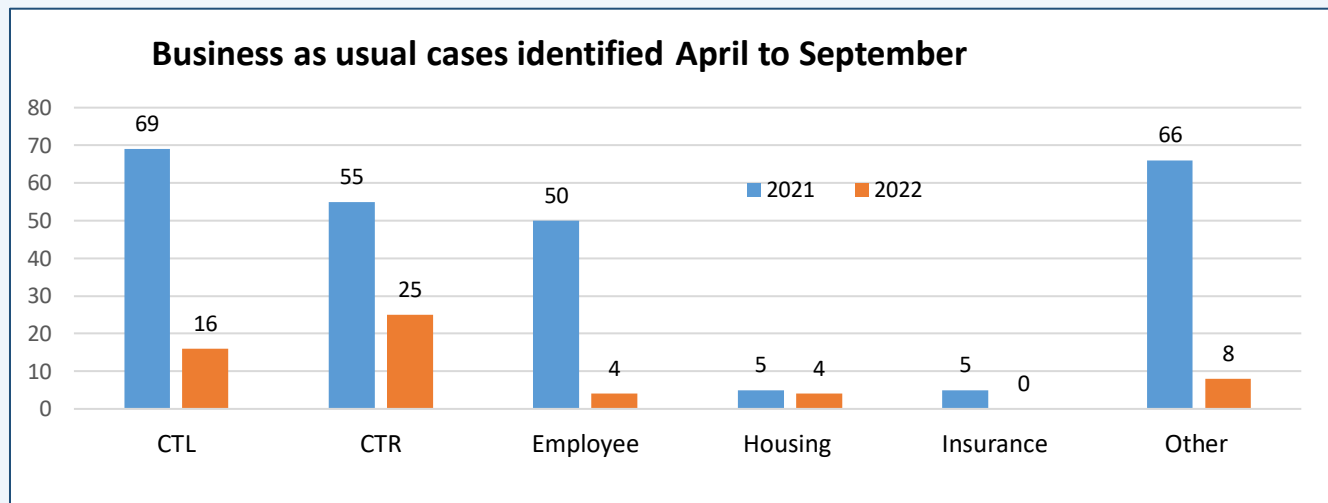
As a result of Audit, Investigation and Business Rate colleagues interrogating systems, records, and data matching output, payments totalling £823k were identified for further scrutiny, to date £597k has been resolved / recovered and work continues to recover the remainder.

During 2020 the team participated in a pilot exercise designed to identify fraud and error in applications for COVID-19 business support grants by verifying applicant bank details and trading status. This work contributed to the post award verification processes adopted by the Council.

During quarter two 2022 the team agreed to participate in a pilot Tenancy Fraud data matching exercise. Data has been uploaded and work on the matches commenced during October.

'General' Cases Identified for Investigation

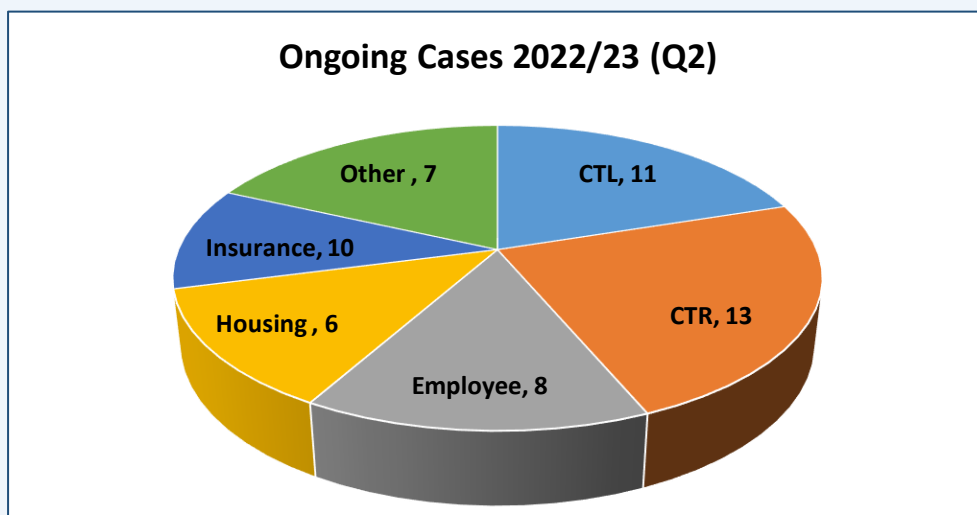
Excluding the stand-alone Business Grants work, as detailed above, fifty-seven cases have been identified for investigation so far this year, compared to two hundred and fifty for the same period last year:



The cases designated as other this year related to, four grants, one intercepted cheque, a care provider investigation, one insurance and one pension fraud.

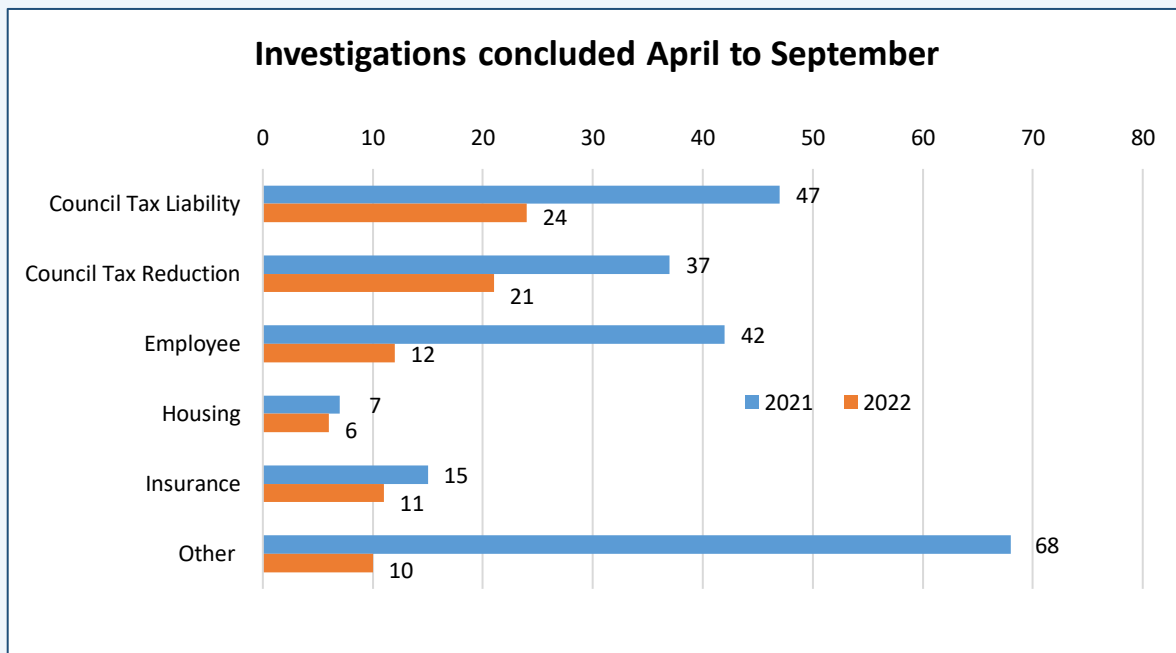
'General' Ongoing Cases

Excluding the stand-alone Business Grants work, there are currently fifty-five investigations ongoing, compared to one hundred and thirty-one, for the same period last year:



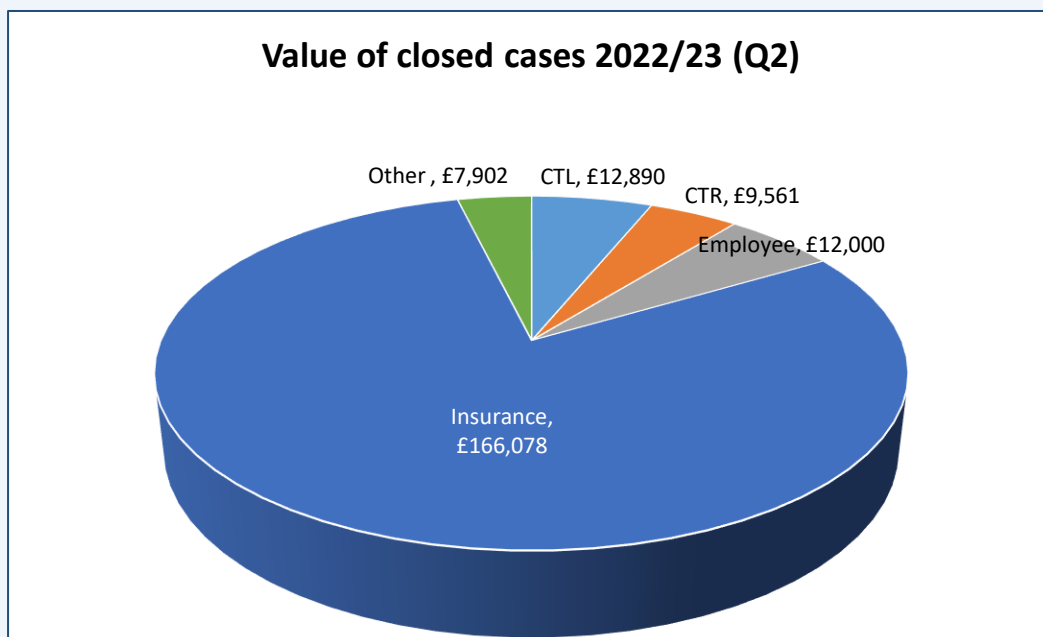
'General' Concluded Cases

Excluding the stand-alone Business Grants work, as detailed separately, eighty-four investigations have concluded so far this year, compared to two hundred and sixteen over the same period last year:

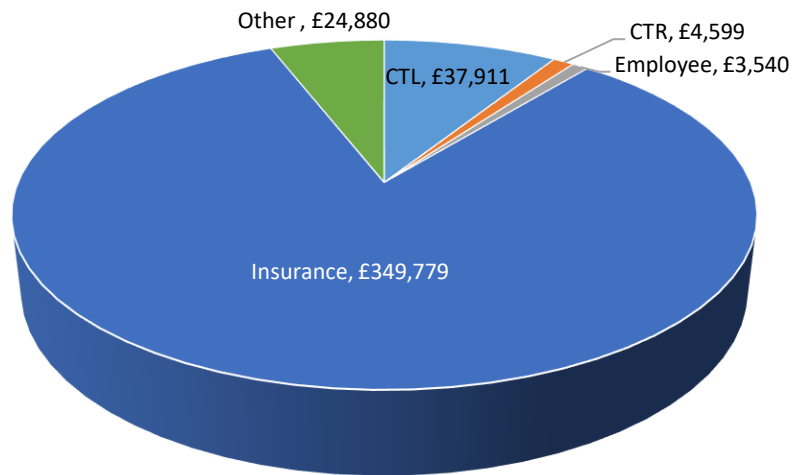


Financial Value

Excluding the stand-alone Business Grants work, £208,431 has been attributed to concluded cases in the 2022/23 year to date, compared to £420,709 for the same period last year:



Value of closed cases 2021/22 (Q2)



- Insurance cases relate to contrived, exaggerated, fictitious misrepresented, and staged claims.
- Council Tax Liability investigations typically relate to cases of false information provided to receive a discount, or a failure to declare the occupation of a second adult, when in receipt of a single person discount.
- Council Tax Reduction investigations typically relate to those on low income, in receipt of a discount, failing to declare their income properly.

Blue Badge Update

Further to the above activities, on-street enforcement activity continues, this year thirty-six badges were seized, there are fifteen cases ongoing which are at various stages of investigation, including being prepared for / due to go to Court.

GOVERNANCE & AUDIT COMMITTEE: 29 NOVEMBER 2022

COUNCIL COMPLAINTS – MID-YEAR REPORT

AGENDA ITEM: 7.1

REPORT OF THE CHIEF DIGITAL OFFICER

Reason for this Report

1. This report has been produced to enable the Governance and Audit Committee to review and assess the authority's ability to handle complaints effectively, and make any associated reports and recommendations.
2. The Governance and Audit Committee has incorporated the above responsibility into its terms of reference, as required in accordance with the provisions of the Local Government and Elections (Wales) Act 2021.

Background

3. Members will be aware that the Authority has committed to the introduction of a single, corporately owned system for Complaints, Correspondence and Members Enquiries (Halo). The aim of the council-wide system is to improve the handling process, increase efficiency and provide corporate oversight of the complaints, compliments and member/cabinet enquiries across the organisation.
4. On 19 July 2022, Members received a presentation on corporate complaints handling arrangements and the work that had taken place regarding the new system. We believe the Committee were particularly comforted with the work carried out regarding stakeholder engagement. Members were advised that the new system would be introduced on a phased incremental basis and we can confirm that the system has since been piloted with three distinct sections; the Cabinet Support team, Adult Services and Planning, Transport and Environment.

Update

5. Unfortunately, during August 2022, the Project Manager advised members of the Halo Board that she would be leaving the Council. A request for a full-time Project Manager has been made but the resource has not yet been identified and this has presented a challenge for the project.
6. During our previous visit in July 2022, we presented to members that it is our contention that we do deal with complaints effectively. Members had praised officers for work that had taken place in choosing the system and had noted complaints and compliments provide a wealth of information for organisational learning. It remains our position that the implementation of the council-wide system will drive efficiencies and improvements via a standardisation of approach and greater monitoring capabilities, particularly when it comes to recording and reporting on complaints. Without the new system, it will be increasingly difficult to monitor both the

effectiveness of the complaints process and how complaints data is being used to improve services. This is information that could be used to contribute to service development including additional training, changes to internal procedures, improvements to council processes and increased monitoring.

7. Amongst the benefits that can be achieved through the implementation of the new corporate system include improved performance against statutory timescales. In July, Members asked to be provided with a suite of complaint handling KPIs, which would evidence improving public services. It was agreed that these would be shared once approved by the Halo Board, however, a draft version of the KPIs can be found at Appendix C. On a similar note, the Public Services Ombudsman for Wales has recently shared her draft Strategic Plan, setting out the Ombudsman's ambition for the office over the next three years. The Strategic Plan mentions that the Ombudsman's office will be monitoring their own complaint handling performance using KPIs and we have asked for further information on this as it will inform our own KPIs and may lead to national benchmarking of data.
8. Members have previously received a copy of the Complaints and Compliments Annual Report 2021/22 as it was considered by Committee in July 2022. The report was subsequently considered at Senior Management Team meeting before being presented at Cabinet in September 2022. As the report had a Traffic Light Status of 'Green' (signifying the report contents were not controversial), there was thought to be no need for the report to be considered by Scrutiny.
9. In 2019, the Ombudsman gained new powers under the Public Services Ombudsman for Wales Act 2019, this received Royal Assent in May 2019. Part of the act detailed a commitment for Local Authorities to report on complaints to senior management twice a year. The Local Authority will continue to provide an Annual Complaints Report every year to Cabinet. A second "mid -year" report is provided to Informal Cabinet and allows the Local Authority to take stock at the six-month period. A draft version of our Mid-Year Report 2022/22 can be found at Appendix A.
10. The Authority has separate teams to deal with our Adult Services, Children's Services and Corporate Complaints respectively, whilst each school Governing Body will have its own arrangements for complaints handling in their respective school. Following the last Committee meeting, the Committee has received assurance and high-level details of complaints handling arrangements in each of the above arrangements. Arrangements have been made for the Committee to receive an overview of the arrangements in Adult Services, Children's Services and Schools from the respective director as part of their control environment updates to the Committee this municipal year.
11. The Committee's terms of reference include the responsibility to "review and assess the authority's ability to handle complaints effectively", for which further details are provided in the following paragraphs.
12. In terms of current assurances, the Authority can take assurance from the consideration of the Ombudsman that the Council's complaints handling policy is deemed to be compliant with the Ombudsman principles and model complaints handling policy
13. As mentioned, we have also provided a draft mid-year report which will be considered by Informal Cabinet in December 2022. The report shows that, during the first six months of 2022/23, the Council has recorded a total of 1,348 complaints. Though this figure only represents six months, it does suggest that we will receive fewer complaints than in 2021/22, when 3,633 complaints were recorded.
14. Members can also find attached the Ombudsman Annual Letter 2021-22 at Appendix B. Data contained within this letter had previously been presented within the Complaints Annual Report

2021-22, considered by Committee in July 2022. However, the Ombusman's Letter was published shortly after this, in August 2022. The Ombudsman has specifically requested that her annual letter be presented "to the Governance & Audit Committee to assist members in their scrutiny of the Council's performance". Furthermore, the Ombudsman has asked if any feedback from the Governance & Audit Committee can be shared with her office.

15. The Corporate Complaints Team continue to provide advice and support to complaints contacts across the council on a weekly basis. The team also facilitates a quarterly meeting of the complaints contacts to discuss any key issues, share good practice and to capture any lessons that can be learned to inform service improvement.
16. Complaints Officers in each Directorate continue to receive appropriate training and the Authority has developed a bespoke training package in conjunction with the Ombudsman to roll out internally for council officers. As of November 2022, we are the only Local Authority to have developed such a package. This complaints-specific training will be compulsory for all officers who handle complaints and these officers will receive training by the end of the financial year.
17. During 2021/22, a library of supporting documents (Statement of Principles) have been introduced to assist complaints officers in terms of how to handle complaints. These documents have been developed to ensure an increased consistency of approach across the Authority and should result in greater efficiency.
18. Though the council-wide system has suffered a setback, there have been many positive achievements that have come about while the project is being developed.
19. During Phase 1, we were able to carry out several improvements to the potential system. These improvements included improved workflow, categorisation and routing and have been achieved as a result of our extensive engagement with stakeholders in the pilot sections - the Cabinet Support team, Adult Services and Planning, Transport and Environment.
20. Members will also be assured that the suppliers (Halo) have been very positive to work with during Phase 1. There has been consistent, ongoing dialogue to configure the system according to our needs and they have offered solutions to any issues that arise in a timely fashion.
21. The pilot of the new system is proceeding well with Cabinet enquiries, Adult Services and Planning, Transport and Environment. These teams have been specifically chosen on the basis that they either receive a high volume of complaints or complaints with increased complexity.
22. A benefit of the council-wide system is Halo's comprehensive reporting module with 150 reports built in and a further 2,500 available to import from the online repository. During the pilot stage, officers have been considering the reporting capabilities of Halo.
23. A central landing page has been created on Sharepoint and subsequently completed by the project team. This landing page will be a central resource for all employees to access. The landing page will assist the organisation with complaint training, up to date information on Standard Operating Procedure (SOP) and policies for dealing with complaints and cabinet and members enquiries. This approach will ensure consistency and that staff across the Council are given the same information.
24. At this point, we are now working on a new timescale for rollout of the council-wide system. However, Members can be assured that we have always taken appropriate time to make the right decisions and with engagement from our key stakeholders.

25. It is envisaged that, once the council-wide system is in place, future reporting will place more importance on what we as an Authority are learning from complaints, to support improvement in complaint handling and in service delivery. This information will be regularly collated and analysed so that decision makers can regularly review the information gathered from complaints when planning service delivery. With that in mind, officers are working to ensure that a dedicated resource is identified to make sure that momentum is maintained for this essential project.

Legal Implications

26. Under Part 6 of the Local Government and Elections (Wales) Act 2021, section 115, Governance and Audit Committees are given new statutory functions, with effect from 1st April 2021, to 'review and assess the authority's ability to handle complaints effectively', and 'make reports and recommendations in relation to the authority's ability to handle complaints effectively'. The information set out in the report and appendices is provided for the Committee to review, assess and consider whether to make any reports and recommendations to the authority in this regard. In discharging its functions, the Committee must have regard to any relevant guidance issued by the Welsh Government.

Financial Implications

27. The financial implications (if any) arising from this report have been contained within the body of the report.

RECOMMENDATIONS

28. That the Governance and Audit Committee considers and notes the content of the report, in respect of its role to review and assess the authority's ability to handle complaints effectively, and to make any associated reports and recommendations.

Isabelle Bignall
Chief Digital Officer

The following is attached:

Appendix A: Draft Mid Year Complaints Report 2022/23

Appendix B: Ombudsman Annual Letter 2021/22

Appendix C: Draft Key Performance Indicators (KPIs)

Background Papers

[Report to Governance & Audit Committee - 19.07.2022](#)

[Report to Cabinet 28.09.22 - Covering Report and Appendix](#)

[Report to Governance & Audit Committee - 23.11.21](#)

[Report to Governance & Audit Committee - 20.07.21](#)

Cardiff Council

Mid-year Complaints Report 2022/23

DRAFT



1. Reason for this report

To report to the Cabinet on the operation of the corporate complaints procedure between 1st April 2022 and 30th September 2022. The statistics for corporate complaints are set out by service area.

In order to allow comparisons, the report also contains complaint data covering the previous financial year – 2021/22.

By way of background, in 2019 the Ombudsman gained new powers under the Public Services Ombudsman for Wales Act 2019, this received Royal Assent in May 2019. Part of the act detailed a commitment for Local Authorities to report on complaints to senior management twice a year. The Local Authority will continue to provide an Annual Complaints Report every year to Cabinet. This second report is provided to Informal Cabinet and allows the Local Authority to ‘take stock’ at the six-month period.

A complaint is defined within the Council as:

“An expression of dissatisfaction, however made, about the standard of service, action or lack of action by the Council, or its staff, affecting an individual customer or group of customers.”

Complaints recorded under the corporate complaints procedure do not include ‘first time’ representations which are effectively requests for a service and dealt with as such. A new report of a pothole or a missed bin for example, would not be registered as a complaint, but as a request for service. Of course, in the event that we failed to respond to the ‘request’ appropriately, then that may generate a complaint.



2. Our complaints procedure

The Council's complaints procedure reflects guidance given in the Welsh Government Model Policy and Guidance Paper for Handling Complaints. This was further supported by the Public Services Ombudsman for Wales.

Complaints, comments and compliments can be made face-to-face or by telephone, email, letter or by using the online form found on the Council's website.



Complaint received. A complaint can be registered via any Council venue and once received, should be forwarded to the Service Area Complaints Manager. Every Council service area has a lead officer for complaints. The Complaints Manager will ensure complaints are acknowledged and recorded and facilitate the investigation of the complaint in accordance with the corporate complaints procedure.

Acknowledgment. The Complaints Managers will aim to acknowledge complaints within 5 working days. At this stage, we can let the customer know who is dealing with their complaint and our understanding of what the customer's complaint entails. We can also let the customer know that a full response will follow within 20 working days of our receipt of the complaint.

Full response. At the end of an investigation, a response should be produced depending on how a customer has indicated they prefer to be contacted. The response should include the outcome of the investigation as well as any necessary action taken for service improvement. The Public Services Ombudsman for Wales states that the aim of every formal investigation should be to "investigate once, investigate well". Advice will also be included on the full response on what the complainant should do if they remain dissatisfied with the outcome – to contact the Ombudsman.

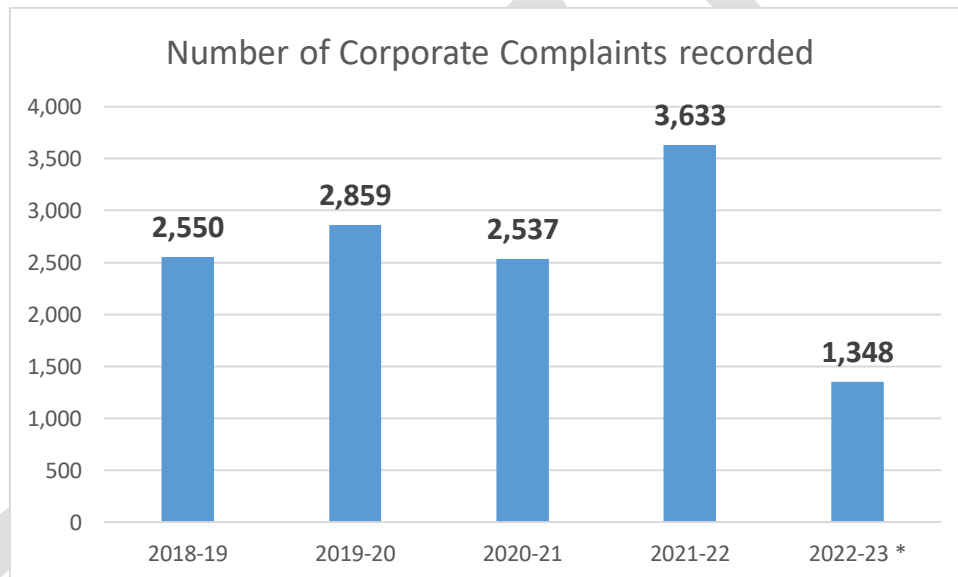
Public Services Ombudsman for Wales. Complaints that progress to the Ombudsman will have been thoroughly investigated by the service area. If a complainant remains dissatisfied, it is for the Ombudsman to assess whether there is any evidence of service failure or maladministration not identified by the Council.



3. Complaints for Cardiff Council in 2022-23

A total of 1,348 complaints were recorded during the first six months of 2022/23.

Year	Number of complaints
2022-23 Q1 & Q2 only	1,348
2021-22	3,633
2020-21	2,537
2019-20	2,859
2018-19	2,550
2017-18	1,907



*Q1 & Q2 only



4. Complaints breakdown for Cardiff Council

A total of 1,348 complaints were recorded during the first six months of 2022/23.

A breakdown of the number of complaints received by service area can be found below.

Service Area	Number of complaints 2021/22	Number of complaints Q1 & Q2 2022/23
Waste Collections	2,089	546
Housing & Communities	655	381
Highways, Traffic & Transportation	240	133
Finance	152	87
Customer & Digital Services	179	81
Education	37	30
Environmental Enforcement	57	27
Economic Development	48	18
Parks & Harbour Authority	85	15
Planning (including Building Control)	48	14
Bereavement & Registration (including Cardiff Dogs Home)	27	12
Governance & Legal Services	12	4
HR	4	0
Total	3,633	1,348

This report does not consider Social Services complaints. Complaints for Social Services are recorded under their statutory complaints procedure. However, a breakdown of the number of complaints received by Social Services can be found below.

Service Area	Number of complaints 2021/22	Number of complaints Q1 & Q2 2022/23
Adult Services	116	58
Children's Services	247	106



5. Complaints by area

Waste Collections

Service Area	2021/22	2022/23
Waste Collections	2,089	546
Number / Percentage of complaints responded to on time	1,469 (70.3%)	453 (82.9%)

		Total complaints closed within timescales				Complaint outcome	
	Service Area	20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Waste Collections	1469	566	41	13	2052	37
2022/23		453	91	2	0	513	31

Environmental Enforcement

Service Area	2021/22	2022/23
Environmental Enforcement	57	27
Number / Percentage of complaints responded to on time	33 (57.9%)	23 (85.2%)

		Total complaints closed within timescales				Complaint outcome	
	Service Area	20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Environmental Enforcement	33	22	2	0	57	0
2022/23		23	4	0	0	27	0



Planning, Transport & Environment

Service Area	2021/22	2022/23
Highways, Traffic and Transportation	240	133
Planning (including Building Control)	48	14
Total	288	147
Number / Percentage of complaint responded to on time	229 (79.5%)	125 (85.0%)

	Service Area	Total complaints closed within timescales				Complaint outcome	
		20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Highways and Traffic and Transportation	186	40	10	4	59	181
2022/23		111	16	4	2	30	103
2021/22	Planning (including Building Control)	43	5	0	0	tbc	tbc
2022/23		14	0	0	0	1	13



Bereavement & Registration

Service Area	2021/22	2022/23
Bereavement & Registration	24	11
Cardiff Dogs Home	3	1
Number / Percentage of complaints responded to on time	27 (100%)	12 (100%)

		Total complaints closed within timescales				Complaint outcome	
	Service Area	20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Bereavement & Registration	24	0	0	0	13	11
2021/22		11	0	0	0	5	6
2021/22	Cardiff Dogs Home	3	0	0	0	1	2
2022/23		1	0	0	0	0	1

Education & Lifelong Learning

Service Area	2021/22	2022/23
Education	37	30
Number / Percentage of complaints responded to on time	27 (72.9%)	21 (70.0%)

		Total complaints closed within timescales				Complaint outcome	
	Service Area	20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Education	27	10	0	0	11	26
2022/23		21	9	0	0	10	20



Economic Development

Service Area	2021/22	2022/23
Economic Development	48	18
Number / Percentage of complaints responded to on time	42 (87.5%)	14 (77.8%)
Parks & Harbour Authority	85	15
Number / Percentage of complaints responded to on time	65 (76.5%)	12 (80.0%)

	Service Area	Total complaints closed within timescales				Complaint outcome	
		20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Economic Development	42	6	0	0	23	25
2022/23		14	4	0	0	11	7
2021/22	Parks & Harbour Authority	65	16	3	1	33	52
2022/23		12	3	0	0	7	8



Revenues

Service Area	2021/22	2022/23
Revenues	152	87
Number / Percentage of responses sent within 20 working days	145 (95.4%)	87 (100%)

	Service Area	Total complaints closed within timescales				Complaint outcome	
		20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Revenues	145	7	0	0	43	109
2022/23		87	0	0	0	20	67

Governance & Legal

Service Area	2021/22	2022/23
Governance & Legal	12	4
Number / Percentage of responses sent within 20 working days	12 (100%)	4 (100%)

	Service Area	Total complaints closed within timescales				Complaint outcome	
		20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Governance & Legal	12	0	0	0	3	9
2022/23		4	0	0	0	1	3



Customer & Digital Services

Service Area	2021/22	2022/23
Customer & Digital Services	179	81
Number / Percentage of responses sent within 20 working days	124 (69.3%)	71 (87.7%)

	Service Area	Total complaints closed within timescales				Complaint outcome	
		20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Connect to Cardiff (C2C)	42	0	0	0	25	17
2022/23		25	0	0	0	19	6
2021/22	Rent Smart Wales	77	52	0	0	31	98
2022/23		44	10	0	0	11	43
2021/22	24/7 Services	5	2	1	0	0	8
2022/23		2	0	0	0	0	2



Housing & Communities


Service Area	2021/22	2022/23
Housing & Communities	655	381
Number / Percentage of complaints responded to on time	127 (19.4%)	114 (29.9%)

	Service Area	Total complaints closed within timescales				Complaint outcome	
		20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
2021/22	Housing	127	502	26	0	271	384
2022/23		114	251	16	0	151	231


DRAFT



Ask for: Communications

 01656 641150

Date: August 2022

 communications@ombudsman.wales

Cllr. Huw Thomas
Cardiff Council
By Email only: huw.thomas@cardiff.gov.uk

Annual Letter 2021/22

Dear Councillor Thomas

I am pleased to provide you with the Annual letter (2021/22) for Cardiff Council which deals with complaints relating to maladministration and service failure, complaints relating to alleged breaches of the Code of Conduct for Councillors and the actions being taken to improve public services

This is my first annual letter since taking up the role of Public Services Ombudsman in April 2022, and I appreciate that the effects of the pandemic are still being felt by all public bodies in Wales. Our office has not been immune from this, with records numbers of cases being referred to us over the last two years. The strong working relationships between my Office and local authorities continues to deliver improvements in how we are dealing with complaints and ensuring that, when things go wrong, we are learning from that and building stronger public services.

Complaints relating to Maladministration & Service Failure

Last year the number of complaints referred to us regarding Local Authorities increased by 47% (compared to 20/21 figures) and are now well above pre-pandemic levels. It is likely that complaints to my office, and public services in general, were suppressed during the pandemic, and we are now starting to see the expected 'rebound' effect.

During this period, we intervened in (upheld, settled or resolved at an early stage) a similar proportion of complaints about public bodies, 18%, when compared with recent years. Intervention rates (where we have investigated complaints) for Local Authorities also remained at a similar level – 14% compared to 13% in recent years.

Page 1 of 9

Complaints relating to the Code of Conduct for Councillors

We also received a high number of Code of Conduct complaints last year, relating to both Principal Councils and Town and Community Councils. A record number (20) were referred to either the Adjudication Panel for Wales or local standards committees, due to evidence of a breach of the Code.

Supporting improvement of public services

In addition to managing record levels of complaints, we also continued our work using our proactive powers in the Public Services Ombudsman (Wales) Act 2019. Specifically undertaking our first Own Initiative Investigation and continuing our work on the Complaints Standards Authority.

October 2021 saw the publication of the first own initiative investigation in Wales: [Homelessness Reviewed](#). The investigation featured three Local Authorities and sought to scrutinise the way Homelessness assessments were conducted. The report made specific recommendations to the investigated authorities, as well as suggestions to all other Local Authorities in Wales and Welsh Government. Some of these recommendations will bring about immediate change – updating factsheets and letter and assessment templates to ensure that key equality and human rights considerations are routinely embedded into processes for example – all the recommendations were designed to bring about tangible change to people using homelessness services in Wales.

The Complaints Standards Authority (CSA) continued its work with public bodies in Wales last year. The model complaints policy has already been adopted by local authorities and health boards in Wales, we have now extended this to an initial tranche of Housing Associations and Natural Resources Wales. The aim being to implement this work across the Welsh public sector.

In addition to this, the CSA published information on complaints handled by local authorities for the [first time](#) – a key achievement for this work. The data for 21/22 showed:

- Over 15,000 complaints were recorded by Local Authorities
- 4.88 for every 1000 residents.
- Nearly half (46%) of those complaints were upheld.
- About 75% were investigated within 20 working days.
- About 8% of all complaints closed ended up being referred to PSOW.

The CSA has now implemented a model complaints policy with nearly 50 public bodies, and delivered 140 training sessions, completely free of charge, during the last financial year. The feedback has been excellent, and the training has been very popular - so I would encourage Cardiff Council to engage as fully as possible.

Complaints made to the Ombudsman

A summary of the complaints of maladministration/service failure received relating to your Council is attached, along with a summary of the Code of Conduct complaints relating to members of the Council and the Town & Community Councils in your area.

In light of the new duties on political leaders and standards committees to promote and maintain high standards of conduct of their members, we look forward to working with you, your Monitoring Officer and standards committees to share any learning from the complaints we receive and to support your authority's work.

I would also welcome feedback on your Governance & Audit Committee's review of your authority's ability to handle complaints effectively so that we can take this into account in our work and support its work on the handling of complaints.

Finally, can I thank you and your officials for the positive way that local authorities have engaged with my Office to enable us to deliver these achievements during what has been a challenging year for everyone. I very much look forward to continuing this work and collaboration to ensure we further improve public services across Wales.

Further to this letter can I ask that your Council takes the following actions:

- Present my Annual Letter to the Cabinet and to the Governance & Audit Committee to assist members in their scrutiny of the Council's performance and share any feedback from the Cabinet and the Governance & Audit Committee with my office.
- Continue to engage with our Complaints Standards work, accessing training for your staff, fully implementing the model policy, and providing complaints data.
- Inform me of the outcome of the Council's considerations and proposed actions on the above matters by 30 September.

This correspondence is copied to the Chief Executive of your Council and to your Contact Officer. Finally, a copy of all Annual Letters will be published on my website.

Yours sincerely,



Michelle Morris

Public Services Ombudsman

cc. Paul Orders, Chief Executive, Cardiff Council.

By Email only: Rhian.Jones3@cardiff.gov.uk

Factsheet

Appendix A - Complaints Received

Local Authority	Complaints Received	Received per 1000 residents
Blaenau Gwent County Borough Council	14	0.20
Bridgend County Borough Council	55	0.37
Caerphilly County Borough Council	60	0.33
Cardiff Council*	182	0.50
Carmarthenshire County Council	54	0.29
Ceredigion County Council	52	0.72
Conwy County Borough Council	27	0.23
Denbighshire County Council	34	0.36
Flintshire County Council	99	0.63
Gwynedd Council	39	0.31
Isle of Anglesey County Council	29	0.41
Merthyr Tydfil County Borough Council	27	0.45
Monmouthshire County Council	20	0.21
Neath Port Talbot Council	45	0.31
Newport City Council	40	0.26
Pembrokeshire County Council	39	0.31
Powys County Council	55	0.42
Rhondda Cynon Taf County Borough Council	51	0.21
Swansea Council	71	0.29
Torfaen County Borough Council	18	0.19
Vale of Glamorgan Council	61	0.46
Wrexham County Borough Council	71	0.52
Total	1143	0.36

* inc 17 Rent Smart Wales

Appendix B - Received by Subject

Cardiff Council	Complaints Received	% Share
Adult Social Services	4	2%
Benefits Administration	0	0%
Children's Social Services	15	8%
Community Facilities, Recreation and Leisure	1	1%
Complaints Handling	34	19%
Covid19	3	2%
Education	4	2%
Environment and Environmental Health	29	16%
Finance and Taxation	4	2%
Housing	44	24%
Licensing	0	0%
Planning and Building Control	12	7%
Rent Smart Wales	17	9%
Roads and Transport	7	4%
Various Other	8	4%
Total	182	

Appendix C - Complaint Outcomes
 (* denotes intervention)

County/County Borough Councils	Out of Jurisdiction	Premature	Other cases closed after initial consideration	Early Resolution/ voluntary settlement*	Discontinued	Other Reports- Not Upheld	Other Reports Upheld*	Public Interest Report*	Total
Cardiff Council	24	40	50	39	0	0	1	5	159
% Share	15%	25%	31%	25%	0%	0%	1%	3%	

Appendix D - Cases with PSOW Intervention

	No. of interventions	No. of closures	% of interventions
Blaenau Gwent County Borough Council	0	13	0%
Bridgend County Borough Council	7	54	13%
Caerphilly County Borough Council	7	58	12%
Cardiff Council	45	159	28%
Cardiff Council - Rent Smart Wales	1	16	6%
Carmarthenshire County Council	7	49	14%
Ceredigion County Council	13	46	28%
Conwy County Borough Council	2	24	8%
Denbighshire County Council	4	33	12%
Flintshire County Council	15	94	16%
Gwynedd Council	6	41	15%
Isle of Anglesey County Council	3	28	11%
Merthyr Tydfil County Borough Council	2	26	8%
Monmouthshire County Council	2	21	10%
Neath Port Talbot Council	5	45	11%
Newport City Council	4	36	11%
Pembrokeshire County Council	2	40	5%
Powys County Council	7	55	13%
Rhondda Cynon Taf County Borough Council	3	45	7%
Swansea Council	10	76	13%
Torfaen County Borough Council	2	20	10%
Vale of Glamorgan Council	9	62	15%
Wrexham County Borough Council	4	67	6%
Total	160	1108	14%

Appendix E - Code of Conduct Complaints

County/County Borough Councils	Discontinued	No evidence of breach	No action necessary	Refer to Adjudication Panel	Refer to Standards Committee	Withdrawn	Total
Cardiff Council	2	8	0	0	0	0	10

Appendix F - Town/Community Council Code of Complaints

Town/Community Council	Discontinued	No evidence of breach	No action necessary	Refer to Adjudication Panel	Refer to Standards Committee	Withdrawn	Total
-	-	-	-	-	-	-	-

Information Sheet

Appendix A shows the number of complaints received by PSOW for all Local Authorities in 2021/2022. These complaints are contextualised by the number of people each health board reportedly serves.

Appendix B shows the categorisation of each complaint received, and what proportion of received complaints represents for the Local Authority.

Appendix C shows outcomes of the complaints which PSOW closed for the Local Authority in 2021/2022. This table shows both the volume, and the proportion that each outcome represents for the Local Authority.

Appendix D shows Intervention Rates for all Local Authorities in 2021/2022. An intervention is categorised by either an upheld complaint (either public interest or non-public interest), an early resolution, or a voluntary settlement.

Appendix E shows the outcomes of Code Of Conduct complaints closed by PSOW related to Local Authority in 2021/2022. This table shows both the volume, and the proportion that each outcome represents for the Local Authority.

Appendix F shows the outcomes of Code of Conduct complaints closed by PSOW related to Town and Community Councils in the Local Authority's area. This table shows both the volume, and the proportion that each outcome represents for each Town or Community Council.

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Draft Key Performance Indicators - Complaints

Measure	Target	Rationale / Comments
<p>Acknowledgment - Percentage of complaints that are acknowledged within 5 working days of receipt</p>	<p>90%</p>	<p>90% of complaints being acknowledged within 5 working days should be achievable. Only current issues with acknowledging are either</p> <ul style="list-style-type: none"> • When complaint has been misdirected to an incorrect mailbox • If complaint has been received by member of staff who does not recognise it as a complaint and unsure of process <p>Implementation of Halo and communications surrounding this will hopefully impact on these two issues.</p>
<p>Full response - Percentage of complaints that are responded to in full within 20 working days of receipt</p>	<p>75%</p>	<p>Ombudsman has reported that 75% of complaints received by all local authorities within her jurisdiction were responded to within 20 working days and this was appropriate.</p> <p>During 2021/22, Cardiff Council responded to 63.4% of complaints within 20 working days and so 75% represents a reasonable increment of what we hope to achieve.</p>
<p>Quality – Percentage of randomly-sampled complaint responses rated Very Good or above</p>	<p>80%</p>	<p>Corporate Complaints are developing a monitoring template for scoring and feedback so we will be able to dip-sample into Halo and have an actual mechanism for this KPI. This will enable Corporate Complaints to provide appropriate feedback to those who have drafted complaint responses.</p>

Ombudsman - Percentage of Ombudsman requests for information responded to within 1 week	90%	Ombudsman requests for information are usually made to the Corporate Complaints Team who, in turn, approach complaint contacts across the council. Implementation of Halo will have a positive impact on our ability to answer these requests for information in a timely fashion.
Learning from complaints – 10% of complaint responses to demonstrate learning from complaints	10%	There is a need to report on what we are doing as a council to learn from complaints and improving a process/performance as a result. This KPI may further embed the need into processes when responding to complaints. Corporate Complaints will evaluate this from dip-sampling complaint responses.



Governance & Audit Committee – Corporate Complaints – 29th November 2022

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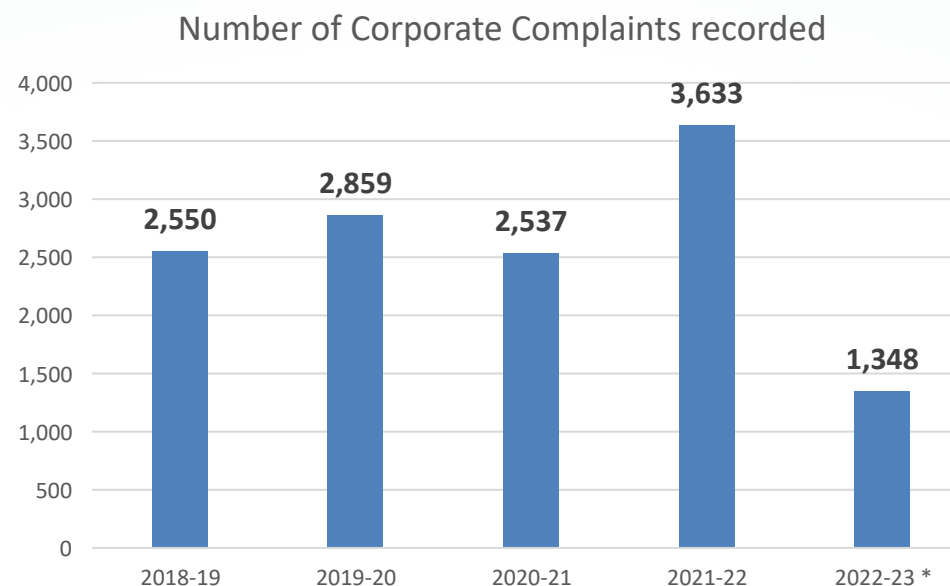


Gweithio dros Gaerdydd, gweithio gyda'n gilydd
Working for Cardiff, working together



Background

- Terms of reference of the Committee is to “review and assess the authority’s ability to handle complaints effectively”.
 - Mid-year report details the Council’s performance when handling complaints.
 - Report is data-driven and gives us, as an authority, an opportunity to “take stock”
- Page 318
- Please note this is a draft report and has not been shared with informal cabinet (due in December)
 - The number of complaints received by Cardiff Council during the first six months is 1,348.



*Q1 & Q2 only

Response times

- Cardiff Council's Corporate Complaints Policy states that we will aim to respond to complaints within 20 working days.
- If we are not able to respond to complaints within this time, we need to let complainants know about this and when they can expect to receive a response.
- During the first six months of 2022/23, of the 1,348 complaints recorded by Cardiff Council, 2,304 (69.4%) received a response within 20 working days. This compares favourably to 2021/22 when just 63.4 of complaints received a response within 20 working days.
- A further 388 (28.8%) complainants received a response after 20 working days but within 3 months.

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	Total complaints closed within timescales				Complaint outcome	
	20 working days	After 20 working days but within 3 months	After 3 months but within 6 months	After 6 months	Upheld	Not upheld
Cardiff Council	935	388	23	2	807	541

Project Manager vacancy

- In September 2022, the Project Manager left the Authority
- Current financial circumstances mean a replacement resource has not yet been made available
- We have not stood still and work has continued with some of the key highlights to follow:



What things look like moving forward – landing page / Completed!



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Complaints, Compliments, Cabinet and Member Enquiries

[Learn more →](#)

[Frequently Asked Questions](#)

[Getting Started](#)

[Documents & Information](#)

[Training](#)

Welcome to the Corporate Complaints, Compliments, Cabinet and Member Enquiries site where you will find information to assist you and your team with complaints, compliments and enquiries.

Complaints & Compliments Area

A complaint is:

'An expression of concern or dissatisfaction made by one or more members of the public in regard to Cardiff Council's actions, or lack of action, or the standard of service it provided following an initial request for service.'

This can be expressed by any available communication method.

A complaint is not:

- A first-time report of an occurrence that needs Cardiff Council's attention or an initial request for service
- A formal review or appeal against a decision
- A way of asking for a change to legislation or a policy decision
- A means for lobbying groups/organisations to promote a cause
- A general expression of dissatisfaction that does not relate specifically to Cardiff Council's actions, or lack of action, or the standard of service it provided.

For further information about how to deal with complaints please visit the [Standard Operating Procedure](#)

A compliment is:

'An expression of praise to the Council or any member of Council staff. It could include an occasion where assistance given by a staff member was above and beyond the standard expected, or a service provided exceeded expectations.'

When a compliment is received the Council should record it so that it can be shared with the relevant manager and member of staff.

The **Corporate Complaints Team** (Rory Williams and Claire Lowdon) can assist with queries about complaints and compliments. Among the duties and responsibilities of the team are to:

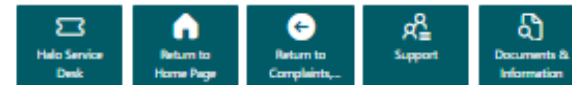
- Liaise with and advise service areas who require support when dealing with customer complaints.
- Collate, monitor and report on complaints received for the Council, and to produce the Council's Annual Complaints Report.
- Act as the point of contact for customers who have displayed 'unacceptable behaviour' as outlined in our 'Unacceptable Actions by Customers' policy (previously known as Persistent & Vexatious).
- Act as the link between the Council and Public Services Ombudsman for Wales.

Following the introduction of Halo, the team will look to ensure that all service areas are adhering to the Council's Complaints Policy in terms of acknowledging and responding in full within the set timescales.


Our policy states that we will formally acknowledge a complainant's concerns within 5 working days and that we aim to resolve concerns as quickly as possible - expecting to deal with the vast majority within 20 working days.

If you would like further information about the Corporate Complaints Team, the Ombudsman, or complaints in general, please contact us using the e-mail address below.

Quick Links



Corporate Complaints & Compliments Contact email

 Corporate Complaints Team / Tim Coynton Co...

Documents & Information

Standard Operating Procedures



Corporate Complaints Standard Operating Procedure



Cabinet Correspondence Standard Operating Procedure



Member Enquiries Service (MES) Standard Operating Procedure



Ombudsman Standard Operating Procedure

Policies



Welsh Complaints Policy



Social Services Complaints Policy and Procedure



Guide to handling complaints and representations by LA social...



Complaints Policy

Useful Documents



Letter Privacy Disclaimers & Footers(English & Welsh) July 2022

What things look like moving forward – training

Training

In this section you will find several types of training for dealing with written correspondence, including Cabinet and Member Enquiries, with some courses specifically concentrating on efficient complaint handling. Anyone who is in a role where they are required to process, investigate, or respond to complaints are strongly encouraged to complete them.

Courses are bookable via your DigiGOV training calendar or the e-learning pool at Cardiff Council Academy Online. Links and contact details can be found at the bottom of the page. Classroom training is delivered by the Customer Services Trainer through MS Teams with course content created in partnership with the Public Services for Wales Ombudsman.

For questions on course content or availability, please contact Customer Services Trainer [Jodie Williams](#)

Training Courses

Training Course	Duration	Who	Content	Delivery Method	Booking Method
Written Communication	1 Hour	Council Wide	Training covers best practice and aims to develop consistency for written skills in responding to complaints and enquiries to citizens, including how to deal with Welsh correspondence.	E-learning	Cardiff Academy
Handling Complaints	3.5 Hours	All staff	Training is in collaboration with the Ombudsman and covers what complaints are, why complaints are important and why do people complain. Includes information on the process of dealing with a complaint and the difference between a complaint/service request.	TBC	TBC
Investigation of Complaints	3.5 Hours	Responders, Approvers & Authorisers	Training is in collaboration with the Ombudsman and covers complaint handling in further detail for those who actively deal/responds to complaints. Course also includes investigation skills, evidence gathering, decision making.	TBC	TBC

- Training content uploaded
- Videos and tutorials scheduled to be added

Reporting dashboard – under development

Good afternoon Thompson,

TN Thompson, Nicole [View Profile](#)
Assistant

Total Open Tickets: **42**

Tickets Outside SLA: **48**

Tickets by Service Area

Recent Activity

Average Response Time by Team

Section	AVD Response (Last 7 Days)	AVD Response (Last 30 Days)	AVD Resolution (Last 7 Days)	AVD Resolution (Last 30 Days)
New Agents*				
Achievement				
Adult Services				
Renewment & Registration				
Bilingual Cardiff				

Tickets by Channel Received

Date	Email	Web	Auto	Manual	Total Tickets
2021-11	0	12	0	44	56
2021-12	0	0	0	1	1
2022-01	0	9	0	3	12
2022-02	0	2	0	5	7
2022-03	0	3	0	16	19

Tickets by Service & SLA

Section	Open Enquiries	Over SLA
Achievement	12	12
Adult Services	24	24
Renewment & Registration	1	1
Bilingual Cardiff	3	3
Childrens Services	2	2
City Deal	12	12
Commissioning & Procurement Services	12	12

Member Enquiries

Member	Enquiries
Almond, Al (Ch)	2
Al, Angier (Ch)	1
Al, Dilwar (Ch)	6
Bale, Phil (Ch)	31
Berran, Rodney (Ch)	2
Bowden, Fawcett (Ch)	1
Bowen-Thompson, Bernie (Ch)	3

Search Reports

Reporting > *Core Help Desk Metrics

- Reports
- *Core Help Desk Metrics
- Accounts Reports
- Category
- Core Help Desk Metrics
- Customer Details Reports
- Customer Requested Repo...
- End User Computing
- Inventory Reports
- Management Reports
- Members Reports
- Misc
- Miscellaneous Reports
- Request Reports
- Sales Reports
- Service Desk

- Backlog
- Fixed Remotely
- Individual Performance
- New Tickets (Week by Week)
- New Tickets by Channel (Month by Month)
- Predicted Backlog
- Satisfaction Ratings
- SLA Stats (Month by Month)

Search Reports

Reporting > *Core Help Desk Metrics > New Tickets by Channel (Month by Month)

Report Date Field: Last 12 Months (exc this mo)

Refresh Report

Date	Email	Web	Auto
2021-11	0	12	0
2021-12	0	0	0
2022-01	0	9	0
2022-02	0	2	0
2022-03	0	3	0

Missed SLA's

Response Times

SLA Breaches

SLA Elapsed Hours

SLA Status Summary

Supplier SLA Status Summary

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- Customised reporting dashboards being developed
- Will give “team” view for Managers
- Corporate Team will view “Council wide” and be able to target support

What things look like moving forward – cabinet pilot

The screenshot shows a ticket management interface. On the left is a sidebar with a search bar and a list of team members under 'Tickets by Team'. The main area displays a list of tickets for 'Partnerships & Community Engagement' assigned to 'Wood, Laura'. The table includes columns for ID, Preferred Language, User, SLA Time Left, Status, Summary, Category, Type, Date Reported, Agent, and Resolution Target. The 'SLA Time Left' column uses color-coded bars to indicate the status of each ticket's SLA.

ID	Preferred Lang...	User	SLA Time Left	Status	Summary	Category	Type	Date Reported	Agent	Resolution Target
0008564			33:43	NEW	Test green bins, recycling newp...	Adult Services	Cabinet Enquiry	19/10/2022	Wood, Laura	17/11/2022 16:00
0008563			33:43	NEW	test	Adult Services	Cabinet Enquiry	19/10/2022	Wood, Laura	17/11/2022 16:00
0008562			33:43	NEW	Test green bins, recycling newp...	Adult Services	Cabinet Enquiry	19/10/2022	Wood, Laura	17/11/2022 16:00
0008561			33:43	NEW	Test green bins, recycling newp...	Adult Services	Cabinet Enquiry	19/10/2022	Wood, Laura	17/11/2022 16:00
0008548	English		01:43	IN PROGRESS	Test	Adult Services	Cabinet Enquiry	13/10/2022	Wood, Laura	11/11/2022 16:00
0008535-P			-72:00	IN PROGRESS	Bins	Adult Services	Cabinet Enquiry	30/09/2022	Wood, Laura	31/10/2022 16:00
0008534			-176:00	NEW	Test	Adult Services	Cabinet Enquiry	28/09/2022	Wood, Laura	12/10/2022 17:00
0008533			-88:00	NEW	Test	Adult Services	Cabinet Enquiry	28/09/2022	Wood, Laura	27/10/2022 17:00
0008532			-88:00	NEW	Test	Adult Services	Cabinet Enquiry	28/09/2022	Wood, Laura	27/10/2022 17:00
0008530			-88:00	NEW	Test	Partnerships & ...	Cabinet Enquiry	28/09/2022	Wood, Laura	27/10/2022 17:00
0008529			-88:00	NEW	Test	Partnerships & ...	Cabinet Enquiry	28/09/2022	Wood, Laura	27/10/2022 17:00
0008528			-88:00	NEW	Test	Adult Services	Cabinet Enquiry	28/09/2022	Wood, Laura	27/10/2022 17:00

- Cabinet team roll out going well
- Team are working with HALO to ensure system is working optimally
- Some further development work required to ensure that system is ready for roll out
- Team report “ease” of use of system and remain keen and committed

Key Performance Indicators (once ratified by Halo Board)

Measure	Target
Acknowledgment - Percentage of complaints that are acknowledged within 5 working days of receipt	90%
Full response - Percentage of complaints that are responded to in full within 20 working days of receipt	75%
Quality – Percentage of randomly-sampled complaint responses rated Very Good or above	80%
Ombudsman - Percentage of Ombudsman requests for information responded to within 1 week	90%
Learning from complaints – 10% of complaint responses to demonstrate learning from complaints	10%



Going forward

- The lack of available resource has presented a challenge for the project
- Considering new time line for rollout
- System needs to meet the minimum requirements to be rolled out in full



**GOVERNANCE & AUDIT COMMITTEE:
29 NOVEMBER 2022**

CORPORATE RISK MANAGEMENT - QUARTER TWO 2022/23**REPORT OF CORPORATE DIRECTOR RESOURCES AGENDA ITEM: 8.1**

Reason for this Report

1. To update Governance & Audit Committee on the risk management position at quarter two 2022/23 and to highlight any changes from the quarter one 2022/23 report.
2. The Governance & Audit Committee's Terms of Reference sets out their responsibility:
 - To monitor and scrutinise the effective development and operation of the risk management arrangements within the Council, and
 - To oversee progress in addressing risk-related issues reported to the Committee, such as the Corporate Risk Register (CRR).

Background

3. Governance & Audit Committee receives a risk management update each financial quarter with the opportunity to make comments. The last Governance & Audit Committee review was on the 27th of September 2022, at which time the risk management position at quarter one 2022/23 was presented.
4. Each Directorate holds a Directorate Risk Register (DRR) and the Senior Management Team (SMT) collectively own a Corporate Risk Register (CRR). The CRR records the main risks to the delivery of corporate objectives and priorities, whilst the DRRs record the key risks to the delivery of Directorate functions and priorities.
5. A risk escalation process is in place, whereby each Director is required to take ownership of all residual (current) risks rated as 'red/amber' and above on their DRR and, at a minimum, to escalate all 'red' residual risks to SMT for collective ownership and review.
6. This reporting process allows SMT to determine if any changes are required to the CRR each quarter. The remaining escalated risks continue to be held on DRRs and are reviewed by SMT each quarter until it is agreed that mitigation is sufficient for risk ownership to transfer back to the Directorate.

Issues

- Each Director has worked with their Risk Champion(s) to undertake their quarter two risk management review. The Risk Management Team has also provided advice and guidance on the measurement and reporting of risks. The quarter two risk assessments are presented on the Corporate Risk Register Summary Snapshot (Appendix A) and the Detailed Corporate Risk Register (Appendix B).
- The Risk Management Review process has two tiers (Directorate and Corporate) and the actions at each for quarter two are detailed as follows.

Directorate Risks

- At the quarter two position, 271 risks were reported from DRRs. All escalated risks and requests for de-escalation were discussed and approved in SMT on the 17th of November 2022. The escalation risk process is adopted to ensure that there is corporate oversight of a coordinated response to potential risks in order to ensure effective mitigations are put in place.
- It was agreed that fifteen Directorate risks would be carried forward as SMT escalated risks at quarter two. The two additional risks related to ensuring the provision of effective advice and support to those impacted by cost of living crisis and the effective response to increase in homelessness and increased need of temporary accommodation.

Directorates	Directorates Risks	Escalated Risks
Economic Development (inc Waste)	36	2
Education	22	0
Housing & Communities	35	4
Performance & Partnerships	17	1
Social Services	25	6 (1 Shared)
Planning, Transport & Environment	24	0
Resources	99	1
Governance & Legal Services	13	1 (1 Shared)
Total	271	15*

* Includes 1 shared

Corporate Risks

- SMT collectively reviewed the escalated directorate risks and corporate risk updates at the end of quarter two.
- At quarter two SMT considered and agreed to a revised residual risk rating of both the Financial Resilience and Budget Monitoring corporate risk. The level of uncertainty in

terms of funding pressures, pay pressures and increasing demand have heightened the level of response required to manage the level of potential risk. Whilst, the mitigations of in year savings are put in place, there is a need for the organisation to operate at a level where it can react to any further financial pressures in an effective manner. Further details of the pressures and the response can be found in Appendix 2 of this report and the Cabinet reports Budget Monitoring Month 6 Report (17 November 2022) and the Budget 2023/24 Update (20 October 2022).

Reason for Recommendation

13. To enable the Governance & Audit Committee to monitor risk management activity and consider the Risk Management Review – quarter two 2022/23.

Legal Implications

14. There are no direct legal implications arising from this report. However, one of the benefits of identifying risk is that mitigation measures may be taken, if appropriate, and consequently successful claims against the Council may be avoided altogether or reduced.

Financial Implications

15. There are no direct financial implications arising from this report. The Corporate Risk register will be used to guide the Internal Audit Plan and the Council's resource planning processes and forms an important part of the governance arrangements for the Council.

RECOMMENDATIONS

16. Governance & Audit Committee to note and comment upon the risk management activity and the contents of the Corporate Risk Register, and to consider the information given, in the programming of its work.

Chris Lee
Corporate Director Resources

The following Appendices are attached:

Appendix A - Corporate Risk Register Summary Snapshot – Q2 2022/23

Appendix B - Detailed Corporate Risk Register – Q2 2022/23

The following background papers have been taken into account:

- *Directorate Risk Registers Q2 2022/23*

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Corporate Risk Register Summary Snapshot Quarter 2 2022/23

Appendix A

Number of Risks by Inherent Risk Rating

Likelihood	A	A1 10	A2 1	A3	A4
	B	B1 6	B2 4	B3	B4
	C	C1	C2	C3	C4
	D	D1	D2	D3	D4
	E	E1	E2	E3	E4
		1	2	3	4
		Impact			

Number of Risks by Residual Risk Rating

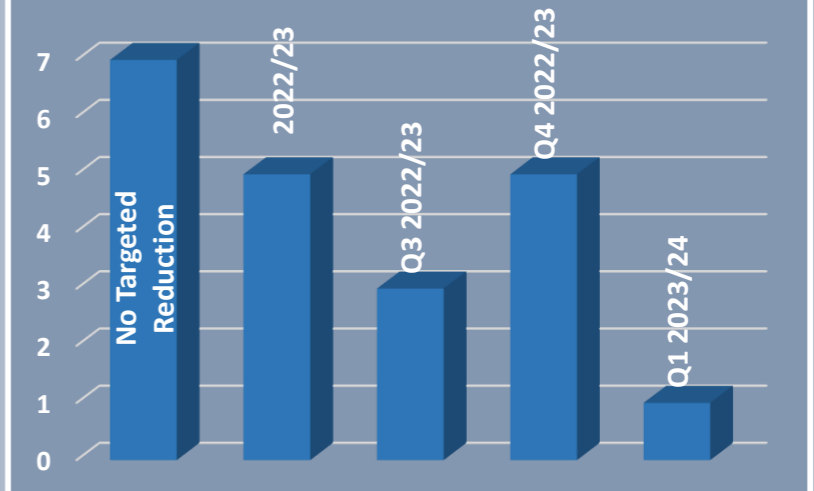
Likelihood	A	A1	A2	A3	A4
	B	B1 3	B2 6	B3 1	B4
	C	C1 1	C2 3	C3	C4
	D	D1 3	D2 3	D3 1	D4
	E	E1	E2	E3	E4
		1	2	3	4
		Impact			

Number of Risks by Target Risk Rating

Likelihood	A	A1	A2	A3	A4
	B	B1 1	B2 1	B3	B4
	C	C1	C2 5	C3 2	C4
	D	D1 4	D2 5	D3 2	D4
	E	E1	E2	E3 1	E4
		1	2	3	4
		Impact			

Inherent Risk Rating	Corporate Risk Title	Residual Risk		Target Risk	
		Rating	Movement from Q1	Rating	Movement from Q1
A1	Climate Change	B2	↔	C2	↔
	City Security	B1	↔	B1	↔
	Air Quality & Clean Air Strategy	B2	↔	C3	↔
	Cyber Security	C1	↔	D1	↔
	Budget Monitoring (Control)	B2	↑	D2	↔
	Financial Resilience	B1	↑	C2	↔
	Schools Organisation Programme (Band B)	C2	↔	E3	↔
	Health and Safety	D3	↓	D3	↔
	Non-completion of Stat Building Eqpt Maintenance	C2	↔	D3	↔
	Information Governance	D1	↔	D2	↔
A2	Welfare Reform	B2	↔	B2	↔
B1	Coastal Erosion	B2	↔	C2	↔
	Waste Management	B2	↔	C2	↔
	Increase in Demand (Children's Services)	B1	↔	D1	↔
	Education – Schools Delegated Budgets	D2	↔	D2	↔
	Business Continuity	D1	↔	D1	↔
B2	Safeguarding	D1	↔	D1	↔
	Education Consortium & Attainment	B3	↔	C3	↔
	Legal Compliance	C2	↔	C2	↔
	Performance Management	D2	↔	D2	↔
	Fraud, Bribery and Corruption	D2	↔	D2	↔

Corporate Risks - Target Reduction Date



Key

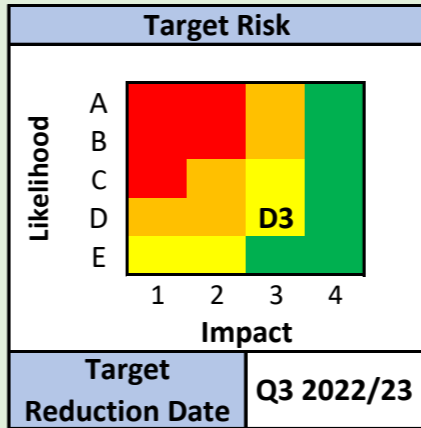
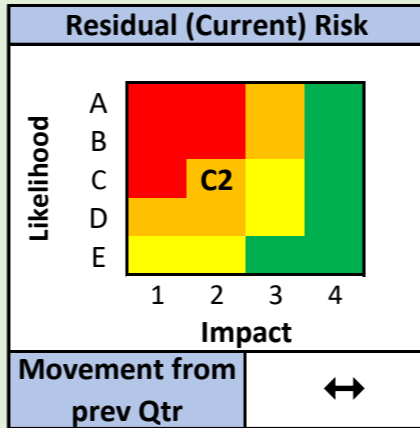
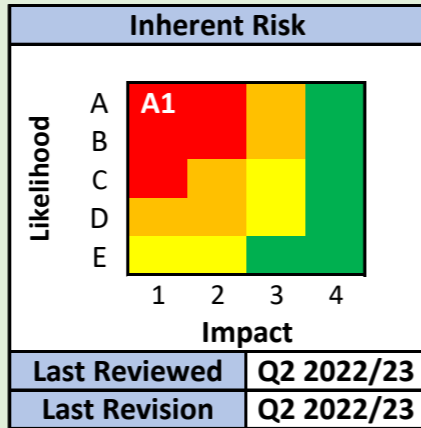
High (Red)	Medium (Red-Amber)
Medium (Amber-Green)	Low (Green)
↓ Decrease from previous quarter	
↔ No change from previous quarter	
↑ Increase from previous quarter	

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Non-completion of Statutory Building Equipment Maintenance

Description

Non completion of cyclical statutory inspections or the remedial works arising out of the inspections, required to maintain the premises and related installations in a safe and legally compliant condition.



Risk Owner(s)

Neil Hanratty (Donna Jones) Councillor Russell Goodway Investment & Development

Potential Impact(s)

Potential consequences of non-compliance with statutory maintenance:

- Fatalities or serious injuries
- Closure of part or whole of facilities with major disruption to service delivery
- HSE interventions and consequential actions including fines and prosecution;
- Significant additional expenditure requiring realignment of Corporate budgets;
- Temporary relocation of staff
- Temporary loss of operational service
- Invalidation of insurance policy
- Serious adverse impact on reputation
- Damage to fabric of building or other equipment

What we've done/are currently doing to achieve the Residual Risk Rating

Contractor

- Building Services have appointed a competent contractor to undertake Statutory Planned Preventative Maintenance (PPM) for which it is responsible. Consequential remedial work identified on test certificates.
- Improved statutory maintenance contracting arrangements in place from Q1 2019/20 inc. use of SFG 20 as specification for statutory obligations testing and new risk based specification for legionella management supported by RAMIS.
- FM competent person(s) review all test certificates, remedial work captured and communicated to client as necessary/applicable
- Statutory Obligations Team has been established within Building Services to improve monitoring and supervision of statutory obligations contractor. Contractors have been trained in the use of RAMIS in order for test certs to be uploaded directly to the system by contractors.

RAMIS IT Software

- RAMIS implemented across the Council with bi-monthly reporting on statistics to SMT;
- 500 Building Managers have received training in their responsibilities and use for the RAMIS system, including schools estates staff and Head teachers.
- Full time officer Administrating RAMIS, providing training and issuing reports from the system to all service areas to push compliance ratings up to a minimum of 80% set by SMT.
- Condition surveys have been completed which represents an extensive piece of work to improve our understanding and knowledge base of all the Council's land and property holdings.

Corporate Landlord Programme

- County Estates senior management structure established supporting - Strategic Asset Management, Capital Delivery and Property Services, to manage and deliver all the Council's non-domestic property functions within one portfolio. County Estates - Assistant Director appointed October 2020.
- The 'One Front Door' approach was rolled out across the corporate estate by end of Q4 19/20.

Statutory Obligation Compliance

- Continue to commission work to undertake required compliance testing (and works required) where Building Services has responsibility to do so, as defined on RAMIS.
- Continue to share testing/remedial performance statistics with all Directorates on a monthly basis.

COVID-19

- Following initial restrictions on the type of statutory compliance testing being undertaken in Council buildings a full testing programme is now in place. Access issues to some buildings following the COVID pandemic has caused delays to the undertaking of some testing and remedial works which has impacted upon the compliance statistics (completion of testing - target 80%, actual 78% (60% 12 months ago); completion of remedial works - target 50%, actual 64% (36% 12 months ago). Therefore, for this reason, the risk reduction target date has been changed to Q3, 22/23.
- Resolved remaining access issues to buildings that remained closed following COVID-19 all required statutory obligations testing has resumed and resulting remedial works identified.

Landlord / Occupancy Agreement

- Service area / County Estates building management principles established as business as usual in the Corporate Property Strategy 2021-26.
- Ongoing management through the established asset management / county estates controls and business processes

What we plan to do to meet target

Statutory Obligation Compliance

- Continue to commission investigations / work to complete required compliance testing (and works required) in respect of 'gaps' in compliance identified by reports from RAMIS. ONGOING
- Complete a review of arrangements in place to contract statutory inspections/maintenance for non-domestic Council premises, which are currently not being commissioned through the Statutory Maintenance Team (team moved to SED pending restructure) (Q3, 2022/23).

Type(s) of Impact

<ul style="list-style-type: none"> Service Delivery Reputational Legal Financial 	<ul style="list-style-type: none"> Health & Safety Partnership Community & Environment Stakeholder
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Linked Risks

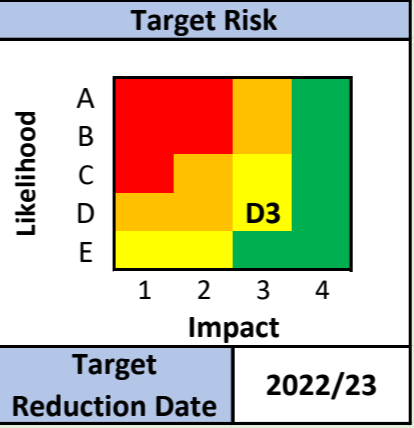
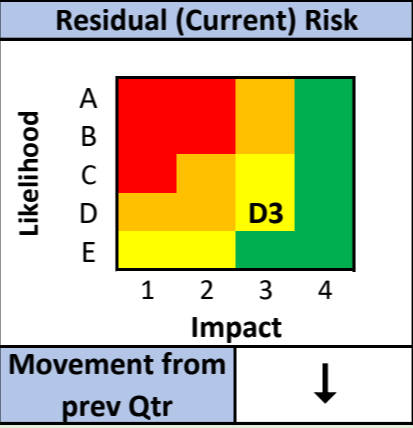
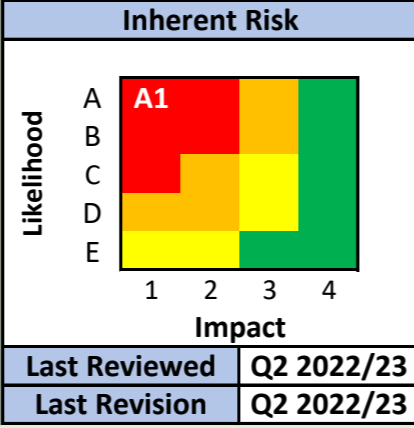
Health & Safety

Key Indicators / Measures used to monitor the risk

Compliance stats from the Corporate Health & Safety Team.

Health & Safety

Description
 Non Compliance with corporate Health and Safety arrangements to control key risks across the Council in line with statutory requirements.



Risk Owner(s)

Neil Hanratty
 (Donna Jones)

Councillor Chris Weaver
 Finance, Modernisation and Performance

What we've done/are currently doing to achieve the Residual Risk Rating

- RAMIS - reporting recommenced using the new platform, reports submitted to Corporate Health & Safety Forum and Senior Management Team.
- Condition Surveys School Buildings - Complete Dissemination of Condition Survey information to schools as and when COVID-19 restrictions permit.
- Due to the continued pandemic H&S and OH resources will continue to be repurposed to support the workforce and limit the transmission of the virus in Council workplaces, as well as setting policy and guidance in relation to infection control and mental health and wellbeing support. From September 2021 the H&S Team resumed normal operations in addition to supporting issues related to COVID-19. In Q4, 2021/22 OH resumed face to face appointments and health surveillance.
- HSE visited 10 Cardiff Schools to review COVID-19 arrangements went well with positive feedback provided and no corrective actions required.
- Procedures to support the safe operation of the fire suppression system in Lamby Way MRF completed and Fire Risk Assessment updated, closing out insurance fire safety improvements.
- Training webinars for building management for community organisations operating Council premises to roll out when COVID-19 restrictions permit.
- Continue Asbestos Training - Online and face to face in line with COVID-19 Safety measures is currently taking place, the Asbestos Team recently gained approval from UKATA to deliver Non-Licensable Asbestos training. Commenced briefing sessions for technical departments and Building Managers to ensure they understand their responsibilities under the Corporate Asbestos Management (CAM) Plan.

What we plan to do to meet target

- No additional action identified to mitigate. Continue to monitor embedding of current controls to reduce the overall risk **ONGOING**

Potential Impact(s)

- Fatalities
- Serious injuries
- Prosecution – fines for corporate body and/or fines/ imprisonment for individual
- Civil Claims
- Negative Publicity

Type(s) of Impact

- Service Delivery
- Reputational
- Legal
- Financial

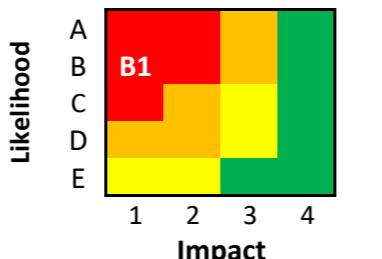
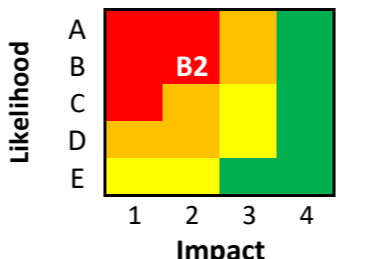
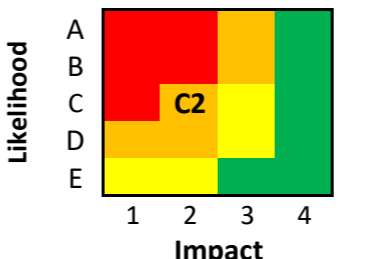
Linked Risks

Non-completion of Statutory Building Equipment Maintenance

Key Indicators / Measures used to monitor the risk

RAMIS is used to monitor statutory risk in relation to premises safety, bi-monthly reporting to SMT, quarterly reporting to Health and Safety Forum.
 Compliance against annual Corporate H&S Objectives, used to monitor improvement secured in Service Areas, reported to Health and Safety Forum.

Recycling Performance

Description	Inherent Risk	Residual (Current) Risk	Target Risk	Risk Owner(s)								
<p>Failure to deliver recycling performance to meet statutory recycling performance targets within waste directive</p> <p>On 26 November, the final validated 2019-20 Local Authority Recovery Target (LART) showed Cardiff achieved a recycling performance of 58.14% compared to the target of 64%</p>	 <p style="text-align: center;">Likelihood</p> <p style="text-align: center;">Impact</p>	 <p style="text-align: center;">Likelihood</p> <p style="text-align: center;">Impact</p>	 <p style="text-align: center;">Likelihood</p> <p style="text-align: center;">Impact</p>	<p style="text-align: center;">Neil Hanratty (Matt Wakelam)</p> <p style="text-align: center;">Councillor Caro Wild Climate Change</p>								
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Potential Impact(s)
<p>Financial</p> <ul style="list-style-type: none"> Penalties and loss of grant support Continuing financial costs to service <p>Legal & Regulatory</p> <ul style="list-style-type: none"> Failure to comply with waste directive, leading to sanctions, penalties or interventions <p>Strategic/ Reputational</p> <ul style="list-style-type: none"> Reputational consequence with citizens and key stakeholders

What we've done/are currently doing to achieve the Residual Risk Rating
<p>Cardiff's Recycling Strategy</p> <ul style="list-style-type: none"> Recycling Strategy for Cardiff, which sets out the Council's long-term objectives over the next 5 years and considers economic, social and environmental aspirations, to ensure Cardiff is one of the leading cities in the world for recycling was approved at September 22nd 2022 Cabinet meeting; <p>Agreement in principle be given to the programme of change set out in the Recycling Strategy 2022-25: 'Greener and Cleaner' and this report and delegate authority to the Director of Economic Development in consultation with the Cabinet Member for Climate Change to roll-out the phased implementation of the programme including: Agreement in principle be given to the programme of change set out in the Recycling Strategy 2022-25: 'Greener and Cleaner' and this report and delegate authority to the Director of Economic Development in consultation with the Cabinet Member for Climate Change to roll-out the phased implementation of the programme including:</p> <ul style="list-style-type: none"> The phased roll-out of segregated recycling as set out in this report across household properties in Cardiff. The phased roll-out of reduced residual waste collections as set out in this report to improve the level and quality of recycling across household properties in Cardiff Undertake further pilot work in relation to Houses of Multiple Occupancy and Flats to improve recycling performance including the testing of communal segregated recycling bins. Review the expansion of kerbside collection services to cover items currently not collected at the kerbside. Enhance and strengthen education and enforcement to deliver improved recycling compliance across household properties in Cardiff. Develop the business case to move from a Material Recovery Facility to a Material Handling Facility required to manage segregated recycling <p>Improvements to the trade / business waste model to improve recycling and meet new legislative requirements.</p> <p>Identification of wider Council / service area change to value resources and minimise the Council's impact on climate change.</p> <ul style="list-style-type: none"> the plans to enhance the cleansing service, including the move balanced resourcing and 'same day cleanse' following collections for inner wards be noted. the development of a business case for a future repair and re-use 'superstore' be noted. A further report will be brought regarding the business case. Pilot for reusable sacks and segregated recycling commenced 24th Jan 2022 - participation 4000 properties and is now complete. <p>Wider Governance & Compliance</p> <p>On 18 November 2021, the final validated 2020-21 Local Authority Recovery Target (LART) showed Cardiff achieved a recycling performance of 55.79% compared to the target of 64%.</p> <ul style="list-style-type: none"> Working in partnership with WG, WRAP & WLGA to deliver new Recycling Strategy, Implementation Plan & individual business cases segregated recycling modelling and business case material recovery facility to material handling facility, outline design and business case. development of blueprint model for flats, working in partnership with Swansea council trade business waste recycling review in preparation of new legislation Programme Board developed to review individual business cases prior to decision making process - Officer/ Cabinet/ Council decisions - A review of the performance of the Recycling Centres has been undertaken as part of Recycling Strategy, reviewing the controls at the recycling centres - completed

What we plan to do to meet target
<p>Cardiff's Recycling Strategy</p> <ul style="list-style-type: none"> Development of business case following completion of the pilot for reusable sacks and segregated recycling - the pilot data will inform the business case for phased citywide roll out - Q3 2022/23 . Expansion of segregated recycling to be implemented in existing pilot areas alongside further ward expansion from 29th Nov 22 - Q3 2022/23 Outline business case to be developed for a future repair and re-use 'superstore' - Q4 2022/23 Recycling Performance Targets set within the Strategy are: 2021/22 = 64% - current performance for year is 59.59% (unvalidated) 2022/23 = 64% - Q1 performance is 64.53% (unvalidated) 2023/24 = 66% 2024/25 = 70% <p>Wider Governance & Compliance</p> <ul style="list-style-type: none"> Senior Management to have ongoing regular engagement and discussions with WG and WRAP on Cardiff's Recycling Strategy and collaborative working model - fortnightly meetings ONGOING Quarterly meetings with Julie James MS, Minister for Climate Change, and WG to monitor actions to improve recycling performance ONGOING

Type(s) of Impact
<ul style="list-style-type: none"> Reputational Legal & Regulatory Financial

Linked Risks
<p>Workforce & supply chain issues - Directorate Risk Register risks:</p> <p>RNS7 - Rising Fuel Costs</p> <p>RNS8 - Extreme Global External Factors</p>

Key Indicators / Measures used to monitor the risk
<ul style="list-style-type: none"> Quarterly monitoring recycling % from waste data flow - 20/21 impacted by Covid-19: Q1= 43.67% Q2= 59.83% Q3= 58.36% Q4= 60.55 Total final validated 20/21= 55.79% Monthly tonnage monitoring Monthly financial monitoring in each area of waste

Schools Organisation Programme (Band B)

Description	Inherent Risk	Residual (Current) Risk	Target Risk	Risk Owner(s)								
<p>Failure to deliver on aspects of the School Organisation Programme, which is significant in value and complex. The programme consists of Band B (£284m) 21st Century Schools, asset management improvement work, ICT and sufficiency projects. The programme of work spans across a number of directorates, requires significant capacity and has significant capital spend.</p>				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; vertical-align: middle;"> Mel Godfrey (Richard Portas) </td> <td style="text-align: center; vertical-align: middle;"> Councillor Sarah Merry Deputy Leader & Education, Employment & Skills </td> </tr> </table>	Mel Godfrey (Richard Portas)	Councillor Sarah Merry Deputy Leader & Education, Employment & Skills						
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Linked Risks												
Key Indicators / Measures used to monitor the risk												
<ul style="list-style-type: none"> Spend against the asset programme in financial year, in accordance with the responsibilities of schools and corporate landlord (Corporate Plan).. Timelines to deliver projects within the SOP programme. New key performance measures which are being developed as part of the overarching SOP Strategy. 												

Education - Schools' Delegated Budgets

Description	Inherent Risk	Residual (Current) Risk	Target Risk	Risk Owner(s)									
<p>The number of schools with deficit budgets and/or the overall value of deficit budgets increases, or that those schools (particularly in the Secondary sector) with existing deficit budgets do not deliver agreed deficit recovery plans.</p>				<p>Mel Godfrey (Neil Hardee)</p>	<p>Councillor Sarah Merry Deputy Leader & Education, Employment & Skills</p>								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="background-color: #d9e1f2;">Last Reviewed</td><td>Q2 2022/23</td></tr> <tr><td style="background-color: #d9e1f2;">Last Revision</td><td>Q2 2022/23</td></tr> </table>	Last Reviewed	Q2 2022/23	Last Revision	Q2 2022/23	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="background-color: #d9e1f2;">Movement from prev Qtr</td><td style="text-align: center;">↔</td></tr> </table>	Movement from prev Qtr	↔	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="background-color: #d9e1f2;">Target Reduction Date</td><td>Q4 2022/23</td></tr> </table>	Target Reduction Date	Q4 2022/23		
Last Reviewed	Q2 2022/23												
Last Revision	Q2 2022/23												
Movement from prev Qtr	↔												
Target Reduction Date	Q4 2022/23												
	What we've done/are currently doing to achieve the Residual Risk Rating			What we plan to do to meet target									
	<ul style="list-style-type: none"> As at 31st March 2022, two schools have a deficit balance. Both schools have long term plans to emerge from deficit. For the 2022/23 financial year, four schools applied to set deficit budgets. The Education Directorate receives regular detailed budget monitoring reports from the LA Financial Services team and manages its budgets within the parameters set by the LA. There is good engagement with schools on financial issues through the well established School Budget Forum arrangements with all papers and meeting agenda and minutes made available on the Council's website. There is an agreed protocol for dealing with schools in deficit and the LA has agreed local parameters for managing schools surplus balances. These were temporarily amended at the end of the 2020/21 financial year to take account of the increased level of balances following the distribution of grants from Welsh Government in March 2021. Officers from Education and Financial Services work with individual schools through Headteachers and Governing Bodies to formulate Medium Term Financial Plans (MTFP) to seek to either balance individual school deficits within four financial years or to ensure that the accumulated deficits were frozen or slowed as much as possible. Officers continue to monitor and challenge those schools in deficit before allowing any additional financial commitments, both staffing and other expenditure. For each school in deficit, the Council has identified a monitoring officer to provide an independent challenge to the school. This is in addition to the LFM Officer currently supporting that school. Financial position of schools as at Q1 is improved; there is a reduction in number of schools with a deficit, ; however the levels of schools with surplus balances has increased. 			<p>There has been a significant reduction in the number of schools with deficit budgets. This is currently two schools. The Directorate will:</p> <ul style="list-style-type: none"> Continue to work with schools in a deficit. Q4 2022/23 Continue to monitor all schools and particularly those at risk of entering a deficit position. Further work has been started in Q2 to project balances for each school for the end of the 22/23 financial year to include the potential impact of pay awards and increased energy costs. This will then inform the overall strategy for school balances in 2022/23 									
Potential Impact(s)	<ul style="list-style-type: none"> An overall deficit arising from schools budgets would count against the funding available for the Council Schools with deficit budgets may struggle to adequately fund the resources required to achieve the desired levels of educational attainment Schools with deficit budgets may struggle to adequately fund maintenance of school buildings creating an issue for other budgets, eg Capital/SOP Band B Schools that continually fail to address deficit budgets may ultimately require LA intervention, with a corresponding increase required in centralised resources 												
Type(s) of Impact	Linked Risks		Key Indicators / Measures used to monitor the risk										
<ul style="list-style-type: none"> Reputational Legal Financial 	<p>Linked risk to Covid 19 issues particularly with regard to decrease in income, impact on grants and inability to manage staffing changes.</p>		<ul style="list-style-type: none"> School budget monitoring position Number of schools setting deficit budgets Final budget balances 										

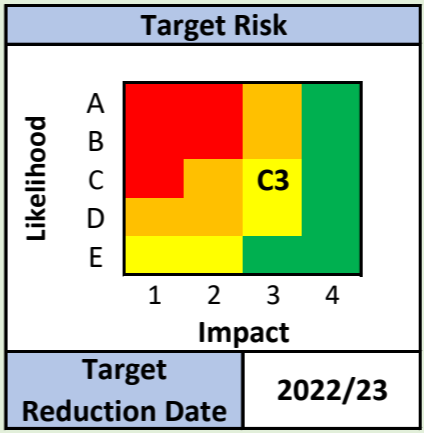
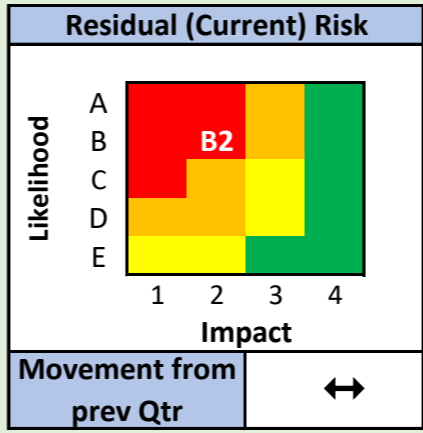
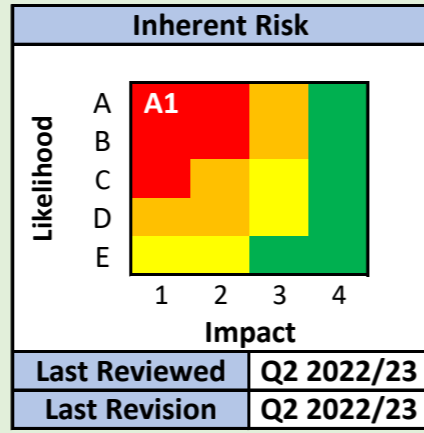
Education - School Improvement & Attainment

Description	Inherent Risk	Residual (Current) Risk	Target Risk	Risk Owner(s)									
<p>The risk that school improvement is not delivered as planned, in light of changing accountability and assessment arrangements and National Reforms (Curriculum and Additional Learning Needs).</p>				Mel Godfrey (Mike Tate)	Councillor Sarah Merry Deputy Leader & Education, Employment & Skills								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Last Reviewed</td> <td>Q2 2022/23</td> </tr> <tr> <td>Last Revision</td> <td>Q1 2022/23</td> </tr> </table>	Last Reviewed	Q2 2022/23	Last Revision	Q1 2022/23	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Movement from prev Qtr</td> <td style="text-align: center;">↔</td> </tr> </table>	Movement from prev Qtr	↔	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Target Reduction Date</td> <td>Q4 2022/23</td> </tr> </table>	Target Reduction Date	Q4 2022/23		
Last Reviewed	Q2 2022/23												
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Movement from prev Qtr	↔												
Target Reduction Date	Q4 2022/23												
	What we've done/are currently doing to achieve the Residual Risk Rating			What we plan to do to meet target									
	<ul style="list-style-type: none"> Education and Lifelong Learning is supporting schools across the city in returning 'back to normal' operations where possible, moving forward with the new processes that have been embedded over the past two years. The LA is providing continued support to schools to ensure that pupils sitting summer exams have the best possible environment to achieve their best. The LA and CSC are supporting schools to prepare to introduce Curriculum for Wales 2022. There is flexibility in implementing the curriculum considering challenges faced as we continue to manage the pandemic and with ongoing operational issues faced by schools. Estyn concluded in their full inspection of Cardiff Education Services in February 2022 that there has been a sustained and incremental improvement in Cardiff Education in recent years. Inspection outcomes are strong, especially in the primary sector. Outcomes for outcomes for pupils across key stage 4 have been above or well above expectations in the majority of schools in the three years up to the pandemic. Outcomes for pupils that are eligible for free-school meals (efsm) has generally been above that of the same group nationally. Estyn noted that the LA has established strong working relationships with the regional consortium and there are robust processes for the support and challenge to schools causing concern. School inspections resumed in Q4, with a number already under way, these include school inspections that were delayed as a result of COVID-19, with additional schools scheduled for May and June of this year. 			<ul style="list-style-type: none"> Following the November '21 Inspection, Estyn recommended that the LA ensures that the work of the regional consortium (CSC) is focused appropriately on Cardiff's strategic priorities. Actions to align the work of the LA and CSC more closely will be carried forward into the new Directorate Delivery Plan. Q4 2022/23 Closely monitor school exclusions and school attendance, paying particular attention to investigating alternatives to exclusions on a case-by-case basis; also by providing further support to families as well as making sure they are more involved in the process. ONGOING Work with CSC to provide support to schools to develop teaching and learning approaches in line with Curriculum for Wales 2022 and prepare for new assessment arrangements. ONGOING Continue to support schools to prepare for ALN Reform including developing effective systems for quality assuring IDPs and IDP reviews. Q4 2022/23 Enhance processes for All Schools Risk monitoring and Schools Causing Concern. Q3 2022/23 Develop the Team Around the School approach, which is currently being piloted in the East and West of the city, to ensure that integrated support is offered to schools where there are specific concerns. Q4 2022/23 									
Potential Impact(s) <ul style="list-style-type: none"> Learners do not reach their full potential Schools are not supported to improve Schools are not able to deliver the new curriculum <p>Impact on Estyn judgements Value for money - CSC</p>													
Type(s) of Impact <ul style="list-style-type: none"> Reputational Legal Financial 	Linked Risks		Key Indicators / Measures used to monitor the risk										
			KS4 2018/19 School Performance, Outcomes from Estyn Inspections up to 2020.										

Air Quality & Clean Air Strategy

Description

Air quality in Cardiff does not meet statutory requirements set by legislation and continues to have a detrimental impact on health for residents and visitors to Cardiff.



Risk Owner(s)

Andrew Gregory
(Jason Bale)

Councillor Caro Wild
Climate Change

What we've done/are currently doing to achieve the Residual Risk Rating

RESIDUAL RISK RATING AFTER CURRENT CONTROLS BELOW - B2 = LIKELY/ SIGNIFICANT

Monitoring

- Non-automatic nitrogen dioxide (NO₂) monitoring sites at 136 locations.
- Data includes monitoring at schools as part of the TRO pilot projects at schools
- There are three live 24/7 monitoring stations:
 - Cardiff Frederick Street: measuring levels of NO₂, PM₁₀ & PM_{2.5}, SO₂, CO and O₃
 - Richard's Terrace, Newport Road: measuring levels of NO₂ & PM₁₀
 - Castle Street measuring levels of NO₂ PM₁₀ and PM_{2.5}
- 7 near real time indicative automatic analysers located predominantly in Cardiff's City Centre (5), one in Llandaff within the established AQMA and one in Canton on Landowne Road. These sites measure on a 24/7 basis, continuously monitoring for Nitric Oxide, Nitrogen Dioxide, Ozone, PM₁₀ & PM_{2.5}, and does so every 15 minutes
- Order raised with Vortex to install up to 46 indicative low cost sensors – this has been funded through One Planet Cardiff.

Air Quality Management Areas (AQMA's)

- Cardiff has 4 existing declared Air Quality Management Areas (AQMA's) all as a result of elevated NO₂ concentrations from road traffic emissions.

Clean Air Plan

- Provisional monitoring results for Castle Street showed annual average for Castle Street was 26 µg/m³ for NO₂ for 2021. However this includes closure period between Jan-October.
- Interim Castle Street Option now implemented and general traffic returned from Nov. Ongoing assessment of results from Nov and Dec.
- Results from January -March indicate 3 month average of 36 µg/m³ for NO₂. when annualised in comparison to 2018/2019 results, this reduces to 35µg/m³.
- Ongoing monitoring of results will continue with potential more detailed assessment undertaken to provide more robust annualisation of results, as agreed with WG.
- Mitigation measures to be detailed to WG if annualised results exceed agreed two threshold values of 35 µg/m³ and 38 µg/m³.
- Construction of Ph1 City Centre West scheme (Wood St & Central Square) – ongoing
- Completion of Bus Retrofitting Programme of 49 buses – buses have been fitted with exhaust technology which reduces NO_x emissions from the buses by 90%
- All 36 EV buses launched early January
- Ongoing discussions with WG on Castle Street Options in terms of agreement for permanent option and timescales/ funding to do so.

Taxi Scheme

- T&Cs for Grant Scheme signed off and submitted for political approval for launch in addition to the a further Euro 6 scheme funded directly by Cardiff Council.
- 5 WAV EV taxis - Concession agreement contract with Days Hire Limited to facilitate leasing of vehicles. Welsh Gov has agreed to establish a T&F group to assess how better the taxi lease scheme can be taken up due to failure of uptake.

Clean Air Strategy and Action Plan - A wider Clean Air Strategy and Action Plan has been developed to satisfy the requirements of LAQM. The strategy includes measures that will likely provide further AQ improvements including AQMAs.

Behavioural Change & Mode Shift Programme - The Clean Air Strategy and Action Plan which was appended to the final Clean Air Plan, outlined some initial high level actions aimed at influencing transportation behavioural change with focus on but not limited to;

- Providing technical scientific evidence on the Council's website and the Welsh Air Quality Forum websites;
- Promoting air quality and engaging with government and business audiences through seminars, social media and conferences;
- Communicating with the public about how to reduce the impacts of air pollution by travelling using alternatives to the private car, particularly on days when air quality is poor.
- Working with Welsh Government and other partners to integrate information about air quality into educational resources for to young people; and
- Improving the air quality information that the Council can provide by increasing our ability to undertake real-time air quality monitoring.

What we plan to do to meet target

TARGET RISK RATING AFTER ACTIONS BELOW - C3 = POSSIBLE/ MODERATE

Implement Clean Air Plan

- Package of measures as detailed in Final Plan:
- Vortex sensors - final positions to be agreed and installation programmed for Q1/Q2 2022
- Ongoing monitoring and assessment of AQ levels (Ongoing)
- Completion of Wood St/ Central Square scheme - Q3 22/23
- Taxi scheme launch subject to political approval - Q2 22/23 - TBC
- Further assessment on Castle Street to undertake more detailed modelling on revised scheme - ongoing dialogue with WG re timescales with proposed dates set out as follows:
 - October 2022 – 12 months from introduction of current scheme – completion of data collection and further modelling post COVID -19
 - Jan 2023 Completion of data/modelling assessment, identification of preferred option and production of a Cabinet Report for decision.
 - May 2023 Complete the tender process and New Cabinet Paper (to award Tender)
 - June 2023 On site (with the road closed - this will be achieving compliance)
 - June 2024 Castle St scheme completed
 - Finalisation of Monitoring Plan and agreed mitigation measures if Target Values are exceeded on annualised data.

Clean Air Strategy and Action Plan

- Roll out of measures (subject to grant bids/ funding)
 - Pilot project Non Idling Zones – Work with WG and Active travel team on potential, targeted around schools – Q2-Q3 2022/23
 - Living Walls and other Green Infrastructure – Q1-Q4 2022/23 ongoing work with two new Green Wall Projects in conjunction with colleagues in Parks -Ysgol Mynydd Bychan and Birchgrove Primary Green wall project. This is in addition to ongoing monitoring of two other green wall projects at Kitchener Primary School and Dusty Forge Centre.
 - Progression of EV Infrastructure - Q2-Q4 2022/23
 - Update Air Quality Planning Guidance
 - Schools Active Travel - Q1-Q4 2022/23 continued support on TRO projects and expansion of project.
 - Behavioural Change Promotion, Car Free Day - Consideration of an event for Car Free day September 22 and for future Clean Air Days Consolidation of a dedicated Behavioural Change Programme linked to the Behavioural Change Strategy to be developed for One Planet Cardiff. (Ongoing)
- As part of the Corporate Plan PTE has given a commitment in collaboration with Shared Regulatory Services, to review the existing Clean Air Strategy and Action Plan in 2022/23. As part of this work, it will be prudent to review the specific section on Behavioural Change and in doing so it would be an opportune time to develop a more robust and dedicated Behavioural Change Programme.

It should be noted that the Clean Air Strategy and Action Plan/ Clean Air Plan predated the development/ launch of One Planet Cardiff. One of the underlying actions within One Planet Cardiff relates to a City-Wide Behaviour Change Strategy. On this basis consideration should be made to consolidate the remaining aspects of this work into the wider One Planet Behaviour Change Strategy, particularly where action relating to behaviours for travel/ transportation are being considered, as carbon reduction benefits will also provide clean air benefits as has already been detailed in the One Planet Strategy. The Clean Air Strategy and Action Plan could then be updated to reflect this work and carry forward relevant actions relating to air quality. Officers will discuss these steps with the Cabinet Member for Climate Change and where necessary seek Cabinet approval on an updated Behavioural Change Strategy

Potential Impact(s)

Health & Safety

- No improvement to health
- Increased burden on health care
- Further deterioration of related health conditions

Legal & Regulatory / Financial

- Breach of legal / statutory requirements
- Potential significant financial penalty

Type(s) of Impact

- Health
- Regulatory
- Financial
- Strategic
- Reputational

Linked Risks

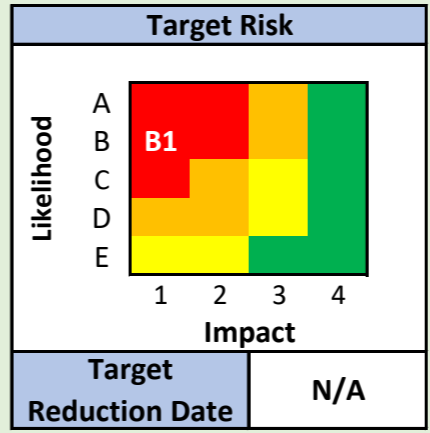
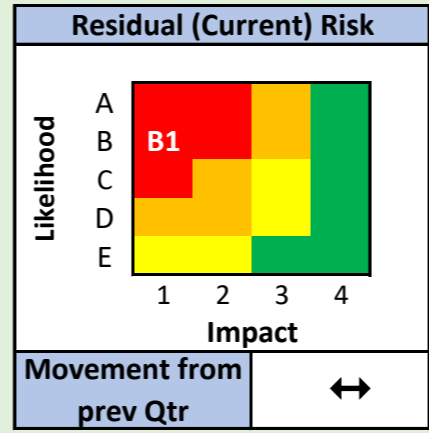
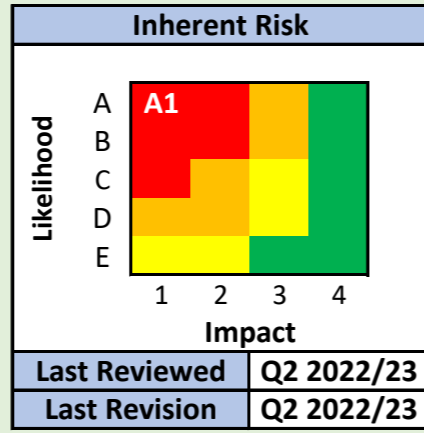
Key Indicators / Measures used to monitor the risk

- Implementation Plan for measures (funding dependent)
- Monitoring and Evaluation Plan for Clean Air Plan
- Ongoing monitoring and reporting under LAQM

City Security

Description

Major security-related incident in 'crowded places' as a result of international or domestic terrorism.



Risk Owner(s)

Chris Lee
(Gavin Macho)

Andrew Gregory

Councillor Huw Thomas
Leader

What we've done/are currently doing to achieve the Residual Risk Rating

- All existing identified high-risk, crowded places have been formally assessed
- Some crowded places have an extremely limited and in some cases 'third party managed' access control process to operate them; providing little/no challenge
- CONTEST Protect/Prepare Task & Finish Group maintains the City Gateways Public Realm Enhancement Scheme, with agreed options for suitable PAS 68/69 mitigation for appropriate boundary locations; referred to as 'gateways'
- The work done in the city to address security concerns has been predominantly focused on the provision of physical assets to mitigate against the threat of hostile vehicles
- Areas protected against the threat of hostile vehicles include the Principality Stadium, St Mary Street, Queen Street, St David's Dewi Sant and Cardiff Bay.
- The Cardiff City Centre Access Control Protocol is currently operating at the heightened response level, reflecting the UK National Threat Level; permitting vehicles onto the pedestrianised areas within Cardiff City Centre using strict parameters
- The Cardiff PSPG is chaired by the Chief Executive and meets every 3 months. It has commissioned a major strategic review of all City Centre Security matters with reference to how existing arrangements will fit into the new developments coming online. A Cardiff Infrastructure Report, how we currently manage security infrastructure in the city centre, has been put together. This includes recommendations/ prioritising interventions, as well as input and feedback from key stakeholders. A summary of the report was presented at the PSPG meeting in January 2022. This led to a Strategic oversight meeting and that in turn has led to a meeting with Senior Welsh Government to discuss potential funding methods.
- In the Queen's speech delivered this month, May 2022, it was announced that the CONTEST Act would be going through Parliament. This will create a statutory duty for Counter Terrorism preparedness to be undertaken across all City Centres across the UK. Cardiff Council along with the Counter Terror Police Wales or CTPW, FOR Cardiff and Cardiff Council City Centre Management have formed a security partnership which will be driving the adoption of the outcome of the Protect Act.
- Security Partnership delivered an awareness event for City Centre Partners to introduce Protect Act and in Q2, agreed to manage the Protect roll out in the City Centre via a Business model based on activity rather than geographical area. In this way specific ways of operating can be developed for each area rather than generic models

What we plan to do to meet target

- The PSPG Chair has commissioned a Director led review across all relevant Service areas to assess current operational and tactical arrangements for City Security to see if they are effective. All opportunities for improvement to be captured and costed. **ONGOING**
- The PSPG is broadening its remit by taking on a more comprehensive portfolio of security issues inclusive of Cyber Security, Insider threat and personal security. Training and development being planned, projects managed at director level. **ONGOING**
- Consideration to be given to incorporating structured and strategic conversations about security and counter terrorism into pre application stage of major developments. **ONGOING**
- The PSPG will try to engage with Government to find funding to improve and develop Cardiff's security arrangement. Shovel ready projects ready to go. **ONGOING**
- Q3** With the Security Partnership, information and materials will be produced for City Centre Partners. **Q4** The Security Partnership will develop training and awareness products for City Centre Partners.

Potential Impact(s)

Immediate / Short-Term

- Large numbers of fatalities, injuries to public
- Extensive structural damage and/or collapse of buildings
- Closure of roads having impact on transport network and access to businesses and properties.
- Damage/disruption to utilities (gas, electricity, water etc.)
- Immediate impact to core business, retail and sporting district in the centre of Cardiff

Ongoing / Longer Term

- Reputational risk due to a public perception Cardiff is an unsafe place
- Area viewed as a risk for potential future business investment.
- Inability to attract major future national and international events (political, sporting etc.)
- Increase in demand for Council services/support for all affected.
- Current economic climate to reduce the effectiveness of any recovery/regeneration of the area.

Type(s) of Impact

<ul style="list-style-type: none"> Service Delivery Reputational Legal Financial 	<ul style="list-style-type: none"> Health & Safety Partnership Community & Environment Stakeholder
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Linked Risks

Key Indicators / Measures used to monitor the risk

- National Threat Level and period at level
- No of 'Crowded Places' not protected to PAS 68/69 level

Climate Change & Energy Security

Description	Inherent Risk	Residual (Current) Risk	Target Risk	Risk Owner(s)
<p>Cardiff is not able to manage the effects of climate change and energy security due to lack of future proofing for key (social and civil) infrastructure and business development.</p>	<p style="text-align: center;">A1</p>	<p style="text-align: center;">B2</p>	<p style="text-align: center;">C2</p>	<p style="text-align: center;">Andrew Gregory</p> <p style="text-align: center;">Councillor Caro Wild Climate Change</p>
Potential Impact(s)	What we've done/are currently doing to achieve the Residual Risk Rating			What we plan to do to meet target
<p>Flood & Storm</p> <ul style="list-style-type: none"> • Loss of life and risk to life • Direct damage to property, utilities and critical infrastructure • Blight of Land and Development • Disruption to service delivery • Contamination and disease from flood and sewer water and flood on contaminated land • Increase in health issues • Break up of community and social cohesion • Increase cost of insurance • Migration of ecosystems • Inconsistent energy supply • Increased costs • Inability to deliver public services • Decrease in economic output • Disruption to the supply of utilities • Increased fuel poverty 	<p>The Council has declared a Climate Emergency and instigated a One Planet Cardiff Strategy as its strategic response to this.</p> <p>The following specific risk areas have been identified:</p> <ul style="list-style-type: none"> • COASTAL EROSION (see separate tab for details) • FLOODING • EXTREME WEATHER • ENERGY SECURITY & DECARBONISATION • BIODIVERSITY 			<ul style="list-style-type: none"> • Develop strategic response to the Climate Emergency Declaration to incorporate carbon neutral target. • See separate tabs for details • COASTAL EROSION • FLOODING • EXTREME WEATHER • ENERGY SECURITY & DECARBONISATION • BIODIVERSITY
<p style="text-align: center;">Type(s) of Impact</p> <ul style="list-style-type: none"> <li style="width: 50%;">• Service Delivery <li style="width: 50%;">• Health & Safety <li style="width: 50%;">• Reputational <li style="width: 50%;">• Partnership <li style="width: 50%;">• Legal <li style="width: 50%;">• Community & Environment <li style="width: 50%;">• Financial <li style="width: 50%;">• Stakeholder 	<p style="text-align: center;">Linked Risks</p> <p>Coastal Erosion Air Quality Business Continuity</p>	<p style="text-align: center;">Linked Documents</p> <p>https://www.evaccardiff.co.uk/ https://www.cdp.net/en</p>	<p style="text-align: center;">Key Indicators / Measures used to monitor the risk</p> <p>Storm Events that meet silver & gold emergency intervention Annual number of flooded properties and severity (statutory reporting) Energy use / renewable energy production of Cardiff Council</p>	

Climate Change - Biodiversity

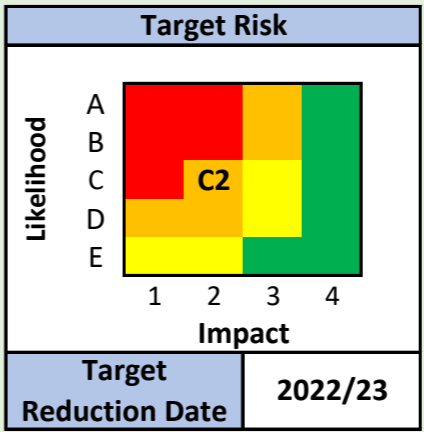
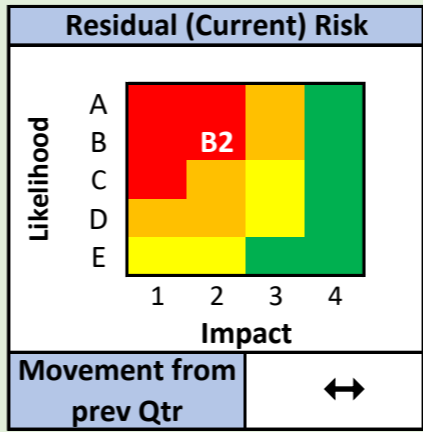
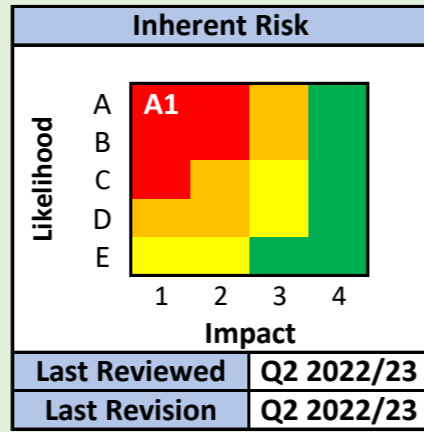
Description
Cardiff is not able to manage the effects of climate change and energy security due to lack of future proofing for key (social and civil) infrastructure and business development.

Potential Impact(s)

- Loss of biodiversity leads to reduction in ecosystem resilience, and reduction in ecosystem resilience will compromise the provision of ecosystem services. These are the services or benefits which we gain from the natural environment.
- Ecosystem services include climate change mitigation and adaptation.
- Climate change mitigation includes the sequestration and storage of carbon by plants, especially long-lived species such as trees. Reduction of this ecosystem service makes it harder to reduce net carbon emissions. Annually Cardiff's trees (not including other aspects of green infrastructure) provide ecosystem services worth £3.31 million, of which £1.9 million is in carbon storage and sequestration (iTree Study, Sept 2018).
- Climate change adaptation services include storm water attenuation by vegetation and reduction of surface water volume through evapotranspiration
- Trees, green walls and green roofs allow cooling and shading, thereby mitigating the urban heat island effect which may become more prevalent with a warmer climate.
- Hotter summers also increase risk of aerial pollution through air stagnation, and green infrastructure can remove certain pollutants from the air as well as having a cooling effect.
- The National Priorities of the WG Natural Resources Policy include 'Delivering Nature-based Solutions'. Failure to ensure protection of biodiversity and ecosystem resilience risks failure to deliver these nature-based solutions, which include climate change mitigation and adaptation.

Type(s) of Impact

<ul style="list-style-type: none"> • Service Delivery • Reputational • Legal • Financial 	<ul style="list-style-type: none"> • Health & Safety • Partnership • Community & Environment • Stakeholder
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Risk Owner(s)

Andrew Gregory (Simon Gilbert/ Jon Maidment)	Councillor Caro Wild Climate Change
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What we've done/are currently doing to achieve the Residual Risk Rating

- Cabinet Report of 14/10/21 Recommended the Council sign the Edinburgh Declaration.
- Developed a Biodiversity and Resilience of Ecosystems Duty Forward Plan, to implement the statutory duty to seek to maintain and enhance biodiversity and in doing so to promote ecosystem resilience.
- Undertaken an 'iTree-Eco' study to look at the value of trees in terms of the ecosystem services that they provide.
- Working with neighbouring Local Authorities through the Local Nature Partnership Cymru project to share ideas and best practise for enhancing biodiversity across the City and identifying opportunities for cross-boundary projects to improve habitat and species connectivity and increase ecosystem resilience.
- Contributed to the Central South Wales Area Statement recently published by Natural Resources Wales.
- In September 2021 the Council agreed the Vision, Issues and Objectives for the new LDP.

Objective 10 is: "To ensure the resilience of ecosystems by protecting and enhancing Cardiff's Green and blue Infrastructure, its biodiversity and other natural assets."

- The Coed Caerdydd Project has also resulted in further officer resource to support volunteer activity relating to tree planting and maintenance / aftercare and whereby grant funding has enabled the appointment of a Volunteer Co-ordinator on a fixed term contract up until July 2023.
- Funding secured for addition Grade 9 Principal Planner Ecologist/Green Infrastructure post in the Planning Service. However, recruitment of replacement G7 Planner (Ecology) failed to find suitable candidates in Q4 2021/22.
- External Consultants appointed temporarily to provide expert ecological advice for planning applications as an interim measure to deliver regulatory planning functions
- Further funding has been obtained which has resulted in the LNP Co-ordinator post being extended at full time hours up until 31/3/23. This funding has also enabled the creation of a temporary Community Ranger Post until 31/3/23 to assist with the delivery of Local Places for Nature funded Projects.

What we plan to do to meet target

- Review the Cardiff Local Development Plan including review of Designations and updated Habitat Regulations Assessment - Q3 2022/23
- Develop an enhanced tree planting programme for 2022/23 with the inclusion of land in private ownership - Q3 22/23 (10th October)
- Update the Cardiff Biodiversity and Resilience of Ecosystems Duty Forward Plan, including the Action Plan, in 2022 in line with legislative requirements - Q4 2022/23
- Recruitment of Principal Ecologist and vacant Planner (ecology) post - Q3 2022/23
- Officer attendance at all Wales Planning and Diversity Forum - Q1, Q2, Q3, Q4 2022/23
- Regular meetings of Council "Green Infrastructure Officer Group" including colleagues from Planning, Parks, Drainage, and Public Rights of Way - ONGOING
- Seek opportunities for partnership working under the 5 main themes of the South Wales Area Statement (building resilient ecosystems, working with water, connecting people with nature, improving our health, improving our air quality). - Q4 2022/23
- Develop the local Nature Recovery Action Plan through the Local Nature Partnership (LNP) - Q4 2022/23
- Discussions between the Council, Welsh Government and the Wales Council for Voluntary Action concerning LNP grant funding for a further 2 years is ongoing. - Q4 2022/23

Linked Risks

- Coastal Erosion
- Air Quality
- Business Continuity
- Energy decarbonisation

Linked Documents

- <https://www.evaccardiff.co.uk/>
- <https://www.cdp.net/en>

Key Indicators / Measures used to monitor the risk

Extent of Green Infrastructure in the City.

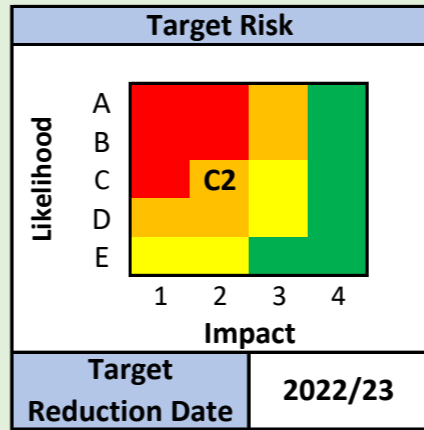
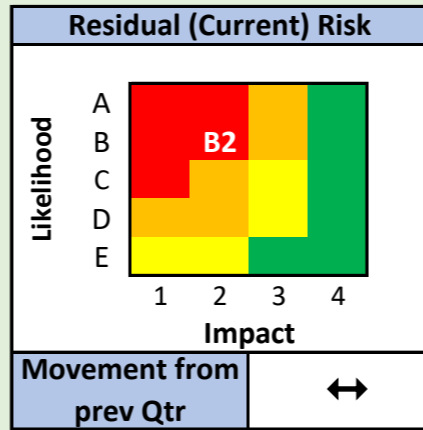
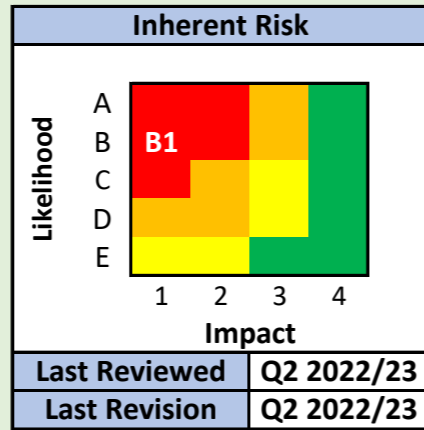
Climate Change - Energy Security & Decarbonisation

Description
Cardiff is not able to manage the effects of climate change and energy security due to lack of future proofing for key (social and civil) infrastructure and business development.

Potential Impact(s)

- Energy security (energy efficiency & decarbonisation of supply)**
- Inconsistent energy supply
 - Increased costs
 - Inability to deliver public services
 - Decrease in economic output
 - Disruption to the supply of utilities
 - Increased transport costs
 - Increased costs for heating / providing services to buildings
 - Increased fuel poverty

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Risk Owner(s)

Andrew Gregory (Gareth Harcombe/ Liz Lambert)	Councillor Caro Wild Climate Change
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What we've done/are currently doing to achieve the Residual Risk Rating

- Energy security (energy efficiency & decarbonisation of supply)**
- Climate Emergency Declared by Council
 - Council approved the final "One Planet Cardiff" Strategy on October 14th 2021 which addresses the Climate emergency and sets a pathway to a carbon neutral Council by 2030.
 - Established internal and external partnership and governance boards to steer our response to the climate emergency.
 - Energy efficiency measures being installed through Re-Fit and Salix projects - Now managed by FM
 - Phase 2 of Re-Fit project finalised and going through due diligence with Salix funding organisations - Schools focus for this tranche
 - NPS Consortium approach to purchasing energy to secure best prices - continuing by Economic Development
 - Lamby Way solar farm complete including the private wire connection to the Welsh Water Waste Treatment Works.
 - District Heat Network - Construction commenced on site in Jan 22 with a 3 year programme to completion
 - Carbon baselining and impact modelling reported to Welsh Govt and included in One Planet Cardiff. This has been used to inform the priorities in the action plan and progress will be monitored and reported annually.
 - Scoping additional carbon reduction projects for future action as part of the One Planet Cardiff project with key target areas confirmed in the One Planet Cardiff Action Plan
 - Delivering Low Emission Transport Strategy - approved April 2018 and implementation of action plan underway:
 - first tranche of residential chargers delivered, and second tranche now finalised
 - WG funding secured to install EV chargers at council buildings for small fleet vehicles
 - ULEVTF funding secured to install charging infrastructure in car parks and additional in-year funding awarded to implement Rapid charging infrastructure at Lamby Way depot for 12 electric refuse collection vehicles, and to engage consultant/ specialist to scope/design & specification for renewable connection & switch gear to produce green energy from landfill gas and/or the solar farm.
 - Working with the Cardiff City Region to develop a new domestic retrofit grant scheme using Energy Company Obligation funding. Plans for a major energy retrofit of council owned low-rise domestic blocks also in preparation and Welsh Government ARBED grant funding being targetted at "Hard to Treat" steel framed properties for implementation later this year.
 - OPC commits to a long term strategy for public engagement and behaviour change to build public resilience and positive action through advice and guidance and based on best practice and observed impact of initiatives elsewhere. This work is guided by advice from the Centre for Climate Change & Social Transformations (CAST) .

What we plan to do to meet target

- Energy security (energy efficiency & decarbonisation of supply)**
- Implement and monitor the One Planet Cardiff Strategy with carbon reduction targets and associated action plan for delivery over the to 2030 - Overall target March 2030 with specific project based targets stated in the detailed action plan **ONGOING**
 - Implement "Mission Statements" to secure low/zero carbon development and retrofit in the Council's Estate - (Strategic Estates/ Schools/ Housing) by **2024**
 - Promote and implement the approved policy position to guide new private sector development in the city - Ongoing - Relates to the Planning/development control process **ONGOING**
 - Complete Phase 1 of the Cardiff District Heat Network – by **Q4 2023/24**
 - Develop a pipeline of new renewable generation assets for cabinet approval in 22/23 - by **Q4 2022/23**
 - Seek ways to accelerate housing energy efficiency and retrofit schemes across the city and possibly the region as part of the One Planet Cardiff project - Develop options and a position paper by **Q4 2022/23**
 - Electric Vehicle strategy - Proposals to convert council fleet to electric being reviewed/ assessed to allow for impact of Covid-19 and changes to requirements/ working practices **ONGOING**
 - Integrate sustainable travel and energy efficiency thinking into the new proposals for Hybrid Working - Hybrid working policy expected by **Q4 2022/23** (Economic Development lead)

Type(s) of Impact

- | | |
|--|--|
| <ul style="list-style-type: none"> • Service Delivery • Reputational • Legal • Financial | <ul style="list-style-type: none"> • Health & Safety • Partnership • Community & Environment • Stakeholder |
|--|--|

Linked Risks

- Coastal Erosion
- Air Quality
- Business Continuity

Linked Documents

- <https://www.evaccardiff.co.uk/>
- <https://www.cdp.net/en>

Key Indicators / Measures used to monitor the risk

Energy use / renewable energy production of Cardiff Council

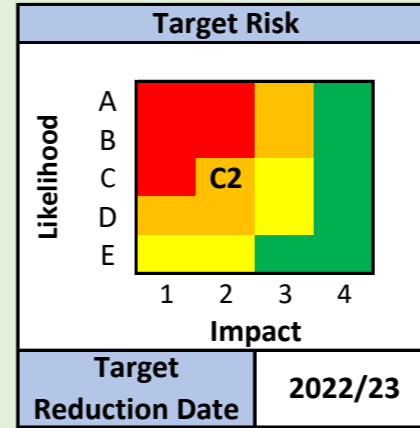
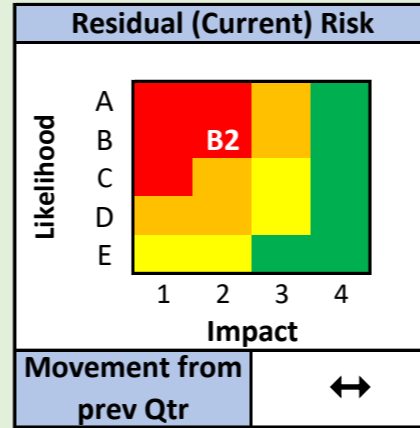
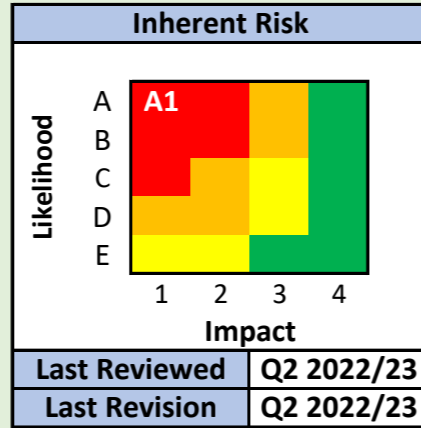
Climate Change - Extreme Weather

Description
Cardiff is not able to manage the effects of climate change and energy security due to lack of future proofing for key (social and civil) infrastructure and business development.

Potential Impact(s)

- Loss of life and risk to life
- Damage to infrastructure & utilities
- Service delivery
- Increase in health related issues including air quality
- Blight of development
- Migration of ecosystems

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Risk Owner(s)

Andrew Gregory (EMU/Gary Brown)	Councillor Caro Wild Climate Change
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What we've done/are currently doing to achieve the Residual Risk Rating

The Council has declared a Climate Emergency

Extreme Heat

- Working with Partners in the LRF to warn them of anticipated heatwave impacts upon vulnerable groups and support response to such a risk
- Supporting the enhancement of the public's own resilience through advice and guidance available from the EVAC Cardiff Website

Extreme Cold/ Snow

- Implementation of Council's Cold Weather Response Plans
- Winter Service review undertaken to consider the potential impact of Covid-19:
 - concentration made to build resilience into Winter Service as high risk to staff resource due to illness and the requirements of isolation
 - required training and staff rotas put in place, however there is a limited available resource with the required skillsets within the authority
 - investigations into feasibility/ availability of external assistance
 - Winter Service 21/22 delivered in line with statutory requirements

What we plan to do to meet target

Extreme Heat

- Develop a 20 year heat mitigation strategy for the city. Working with partner agencies and commercial stakeholders to support development of heat reduction programmes.- **2023/24**
- Engage with Welsh Government with in WLGA, and PSB to ensure consistent support in managing this risk ensuring the planning process works for all stakeholders to ensure we develop sustainable planning strategy's for future developments, planning the management of this risk (WG Technical Advice Note (TAN) 15) - a new updated Technical Advice Note TAN 15 is due to be published in **June 2023**

Extreme Cold/ Snow

- Investigate further whether external assistance can be utilised/is available to build future resilience - risk remains for disruption to the service next winter if the current pandemic continues/ other new external factors emerge - **2023/24**

Type(s) of Impact

<ul style="list-style-type: none"> • Service Delivery • Reputational • Legal • Financial 	<ul style="list-style-type: none"> • Health & Safety • Partnership • Community & Environment • Stakeholder
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Linked Risks

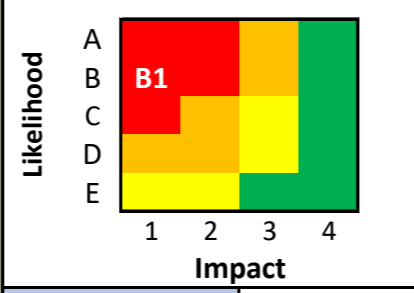
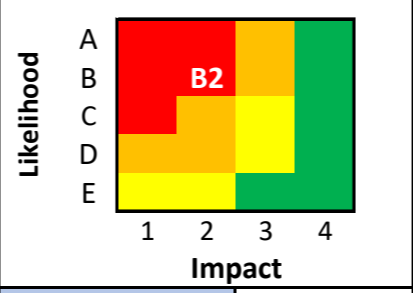
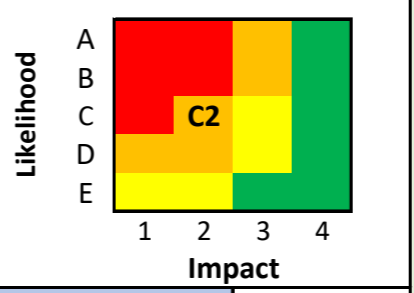
Coastal Erosion
Air Quality
Business Continuity

Linked Documents

<https://www.evaccardiff.co.uk/>
<https://www.cdp.net/en>

Key Indicators / Measures used to monitor the risk

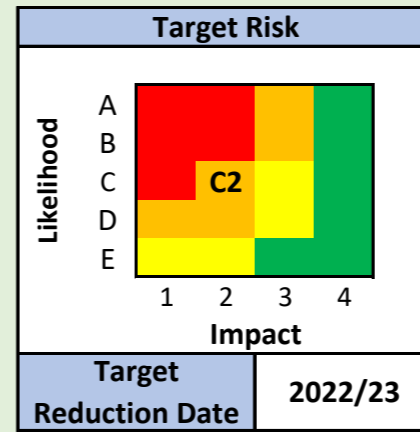
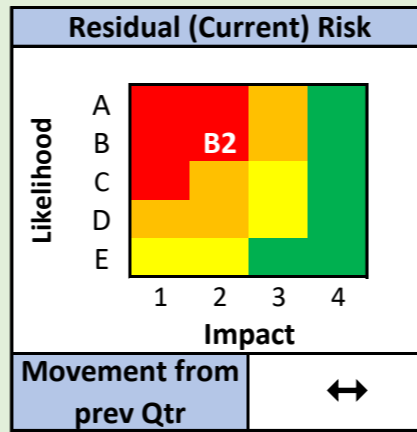
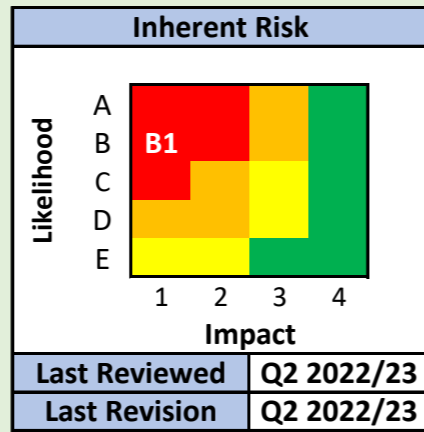
Climate Change - Flooding

Description	Inherent Risk	Residual (Current) Risk	Target Risk	Risk Owner(s)	
<p>Cardiff is not able to manage the effects of climate change and energy security due to lack of future proofing for key (social and civil) infrastructure and business development.</p>				<p style="text-align: center;">Andrew Gregory (Gary Brown/ Simon Dooley Simon Gilbert/ Stuart Williams)</p> <p style="text-align: center;">Councillor Caro Wild Climate Change</p>	
Potential Impact(s)	What we've done/are currently doing to achieve the Residual Risk Rating		What we plan to do to meet target		
<p>Flood & Storm</p> <ul style="list-style-type: none"> Loss of life and risk to life Direct damage to property, utilities and critical infrastructure Blight of Land and Development Disruption to service delivery Contamination and disease from flood and sewer water and flood on contaminated land Increase in health issues Break up of community and social cohesion Increase cost of insurance Migration of ecosystems 	<p>The Council has declared a Climate Emergency</p> <p>Flood & Storm</p> <ul style="list-style-type: none"> Working with partners within the Local Resilience Forum (LRF) to support the management of this risk including supporting the emergency response to this risk Supporting the enhancement of the public's own resilience through advice and guidance available from the EVAC Cardiff Website Implementation of Schedule 3 of the Flood and Water Management Act 2010 requires all new development over 100m2 to implement sustainable drainage, resilient to flooding We have introduced Flood Incident Management software to provide better understanding of spatial distribution of flood events filtered by source, and determine priority areas for future flood alleviation schemes to be implemented (subject to WG funding bid opportunities). Successful funding bids were submitted and funding awarded in 20/21 for Business Justification Cases for a number of these schemes, with grant funding also now awarded for 21/22 for continuation of these schemes. Applications to WG were successful for grant funding in 2021/22 to support studies and implementation of localised flood prevention schemes. Ongoing CCTV and asset capture work taking place in drainage networks to review high risk areas. Asset management - Delivery of Flood Management and Coastal Improvement Schemes and rationalise/ prioritise gully maintenance schedule based on the outputs of the Flood Incident Management software - Phase 1 of new gully maintenance schedule completed. 		<p>Flood & Storm</p> <p>The following actions are ongoing :</p> <ul style="list-style-type: none"> Develop, submit to Welsh Government and publish by October 2023, a combined Flood Risk Management Strategy and Flood Risk Management Plan as required by The Flood and Water Management Act (2010) and The Flood Risk Regulations (2009) respectively Q3 2022/23 Develop enhanced engagement programme with partners supporting the public in enhancing their own resilience - this will be a key aspect of the above Plan - initial discussions with Dwr Cymru/Welsh Water and Natural Resources Wales (NRW) have taken place Q3 2022/23 Improve communication on what to do in a flood and raise awareness of risk - as above - initial talks underway to produce a role & responsibilities video, as well as flood safety guidance in co-operation with Dwr Cymru/Welsh Water, NRW and Blue Light organisations ONGOING Improve the service provided by the SuDS Approval Body (SAB) - ongoing - improvements planned with additional resource Recruitment process commenced and due to be implemented in Q3/4 2022/23 Deliver guidance to increase standards and ease of development - in development Q4 22/23 Asset management - ONGOING Develop Flood Risk Management Strategy - Phase 2 of new gully maintenance schedule delivered by EOY Q1 23/24 		
Type(s) of Impact	Linked Risks	Linked Documents	Key Indicators / Measures used to monitor the risk		
<ul style="list-style-type: none"> Service Delivery Reputational Legal Financial Health & Safety Partnership Community & Environment Stakeholder 	<ul style="list-style-type: none"> Coastal Erosion Air Quality Business Continuity 	<ul style="list-style-type: none"> https://www.evaccardiff.co.uk/ https://www.cdp.net/en 	<ul style="list-style-type: none"> Storm Events that meet silver & gold emergency intervention Annual number of flooded properties and severity (statutory reporting) Energy use / renewable energy production of Cardiff Council 		

Coastal Erosion

Description

Breach of current defences resulting in widespread flooding (current defences are ad hoc and are in a very poor condition)



Risk Owner(s)

Andrew Gregory
(Matt Wakelam/ Gary Brown/ Simon Dooley)

Councillor Caro Wild
Climate Change

What we've done/are currently doing to achieve the Residual Risk Rating

- Incident management arrangements are in place, which whilst not preventative, represent a level of emergency management for a flood and coastal erosion risk event occurring in a significant storm event.

Coastal Defence Scheme:

- The Flood Risk Management Team are undertaking detailed design for the coastal defence scheme - the necessary works are holistic and cannot be phased, therefore residual risk rating cannot be lowered until the completed construction of the coastal defence scheme in its entirety.
- The inundation risk will be improved by implementing the coastal defence scheme, which will provide defence for a 1 in 200 year severe weather event, plus an allowance for climate change influence of 40%.
- The total costs associated with the Design, Early Contractor Engagement and Construction phases were originally estimated at £10.9m (Welsh Government 75% funding = £8.2m and CCC 25% funding = £2.7m)
- Formal application was submitted to Welsh Government (WG) under the WG Coastal Risk Management Programme and development of the Detailed Design and Full Business Case (FBC) was programmed for completion in May 2020, however was impacted by Covid-19.
- Work ongoing with Emergency Management to formulate interim measures.
- Detailed design and full business case ongoing

Scheme Delivery Progress update:

- Cabinet report June 2021 resolved that;
 - the principle design for the coastal protection scheme and the requirements within the draft full business case to be submitted to WG for the Coastal Risk Management Programme be noted
 - the procurement approach and evaluation criteria/weightings set out in the report be approved
 - the commencement of procurement for the construction contract to deliver the coastal defence improvements estimated at £23.5M be approved
 - a further report be presented to Cabinet with the final Full Business Case, including final tender costs, project risks and mitigations.
- Draft Full Business Case submitted to WG & refined as necessary - final WG approval & funding confirmation anticipated by early 2022
- Extensions for timescales due to Covid 19 delays, and complexities of ground conditions and therefore design, agreed with WG - funding for FBC increased to cover additional costs (plus WG grant % increase) and extended to 16 March 2022.
- Costs associated with the Outline and Full Business Cases and Design now 100% funded by WG. To allow for increase of allowance for climate change to 40% and additional works required from ground investigation results, the construction phase is now estimated at £25M (WG 85% funding = £21.250M and CC 15% funding = £3.750M)
- PQQ procurement process completed and select list of 5 contractors established - required to submit returns in Jan 2022. Due to complexities of project, challenging environmental conditions for construction works and NRW requirements, extension for submission granted to mid Feb, with submission, assessment, selection and award process forecast to be completed early 2022.
- Marine Licence application submitted to NRW and required process followed. Although the Flood Risk Management Team have had prolonged and constructive dialogue with NRW staff, NRW have stated that for the Marine Licence to be granted, a derogation will be required to be signed off by Welsh Government Ministers under the process known as Imperative Reason of Overriding Public Interest (IROPI). This process has put the requirement to be on site by end of 21/22 financial year out of reach. WG were therefore contacted, meetings held and agreement secured for funding deadline to be further extended to 31st Aug 2022. This allows us to start on site in the new financial year, although we will still be pushing for the earliest possible start date. Marine licence has now been granted and advertised and Environmental Impact Assessment approved.
- Tenders returned in Feb 2022 and although clarifications, advice and extensions of time were granted, only one contractor made a submission. The estimated costs of circa £30M, that included risk and optimism bias, was far exceeded and an estimated cost, including risk, of circa £40 - £45M was received.
- The Cabinet report to seek approval to award the contract to the successful contractor and commit to the 15% Council contribution was due to be entered into the March 2022 cabinet - due to the necessity to fully analyse and understand the submission and establish reasons for the significant increase, the March Cabinet Report was withdrawn.
- Further meetings with WG have taken place, they have expressed their concerns over the price increase and explanations have been presented. The funding for the east side would present an additional cost of circa £7 to 9M for Cardiff Council if it chose to protect the tip from erosion and coastal inundation.
- Cabinet report taken to September 22 Cabinet to seek approval to go to tender with the reduced scheme

What we plan to do to meet target

We will be designing & delivering an effective coastal flood protection scheme as a matter of priority - Anticipated construction starting 2023, with completion 2025/26.

Due to the costs of funding the East side (Lamby Way), that WG will not fund, it has been removed from the scheme. Further meetings have taken place with WG to inform them of the decision and the potential way forward

Scheme commencement now not forecast until Q4 2022/23

Following completion of scheme the risk to properties will be addressed, however, a risk to significant infrastructure including Lamby Way landfill will remain in place, and will be dealt with as a directorate based risk.

Funding pressure bid to be submitted in October 2022 as part of the capital programme submission for 2023/24

Keysteps:

- Planning committee target date November/ December 2022
- Anticipated construction start - Q4 2022/23

Potential Impact(s)

- Continued coastal erosion along the coast threatening the Rover Way Traveller site and critical infrastructure including Rover Way and the Rover Way/Lamby Way roundabout
- Erosion to two decommissioned landfill sites, with risk of releasing landfill material into the Severn Estuary and having significant environmental impacts
- Flood risk to 1,116 residential and 72 non-residential properties over 100 years, including risk to life, property, infrastructure and services
- N.B. the predicted rates of erosion threaten the Rover Way Travellers Site and the adjacent electrical substation within 5 years, and further release of large volumes of unknown tip material from the Frag Tip into the Severn Estuary.

Type(s) of Impact

<ul style="list-style-type: none"> Health & Safety Health Reputational Financial 	<ul style="list-style-type: none"> Strategic Service Delivery
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Linked Risks

Climate Change risks

Key Indicators / Measures used to monitor the risk

- Award of contract for detailed design and Full Business Case - achieved
- Completion of detailed design and Full Business Case by May 2020 & submitted to WG
- Delivery programme of coastal protection scheme

Performance Management

Description

The risk that the Council's Performance Management arrangements do not provide timely performance information to allow the Council's political and managerial leadership to effectively deliver corporate priorities, statutory services or performance improvement

Performance Management arrangements are essential for discharging statutory requirements, delivering the administration's priorities and ensuring Council core business is delivered effectively. Weak corporate performance management arrangements heighten the risk of poor performance, service failure, financial overspend or legal non-compliance going unidentified, unchallenged and unresolved.

The Council must therefore maintain a focus on the Key Performance Indicators it has identified within the Corporate Plan as a pointer to overall organisational success. The Council must also ensure that more granular indicators of performance- the Council's Core Data which is managed by individual Directorates- are established and monitored to provide more detailed insight into the drivers of corporate performance.

Changes to the Statutory Performance Requirements have been set out in Local Government Bill and work is being undertaken to ensure the requirements are embedded in the Council's performance regime.

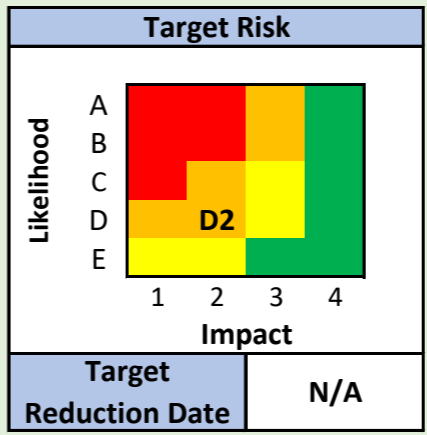
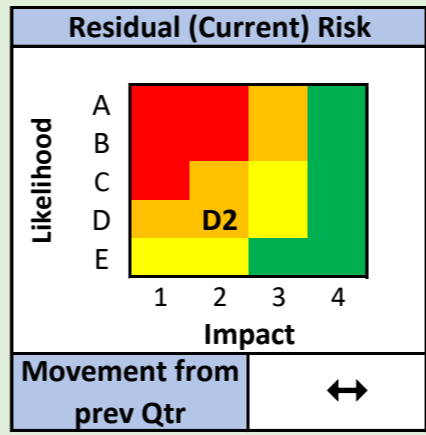
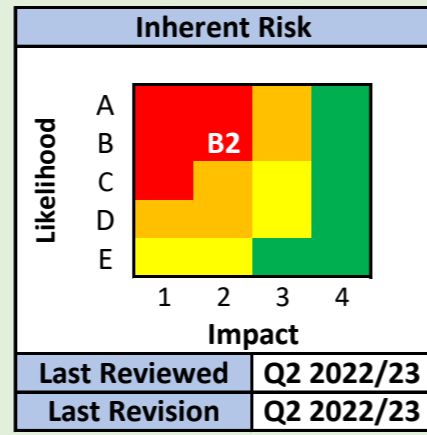
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Potential Impact(s)

- Council unable to effectively deliver corporate priorities, statutory services or performance improvement
- Failure to comply with performance duties set out in the Wellbeing of Future Generations Act and Local Government and Elections Act.
- Compliance failure leading to external sanctions and reputational damage.

Type(s) of Impact

- Service Delivery
- Reputational
- Stakeholder



Risk Owner(s)

Sarah McGill
(Gareth Newell)

Councillor Chris Weaver
Finance, Modernisation and Performance

What we've done/are currently doing to achieve the Residual Risk Rating

- In March 2022, the Audit Wales Assurance and Risk Assessment concluded that "The Council has made good progress in embedding new self assessment approaches into its routine governance arrangements".
- The Council's Annual Self-Assessment of Performance was considered by the Performance Panel- which brings together all Scrutiny Chairs- on Monday 12 September. This followed a robust self assessment process as set out in the Cabinet Report of February 2022. Next steps are outline opposite.

What we plan to do to meet target

End of Year Performance Report will be Considered by:

- PRAP Scrutiny Committee on 19 September 2022
- Governance and Audit Committee on 27 September 2022
- Cabinet on 20 October 2022
- Council on 27 October 2022

The recommendations of the internal Audit Report (Performance Management 2021/22, Effective with Room for Improvement) will be delivered in line with the dates included in the Internal Audit Action Plan. The recommendations focus on strengthened practice within Directorate Delivery Plans, and delivery timescales are below:

Action Date for Recommendation 1b: **30/9/23**
Action Date for Recommendation 2: **30/3/2023**
Action Date for Recommendation 3: **30/3/2023**

Linked Risks

Key Indicators / Measures used to monitor the risk

Quarterly monitoring of corporate plan indicators (108) provide a pointer to organisational health and corporate performance. Corporate Plan indicators are also risk assessed as part of the performance monitoring process.

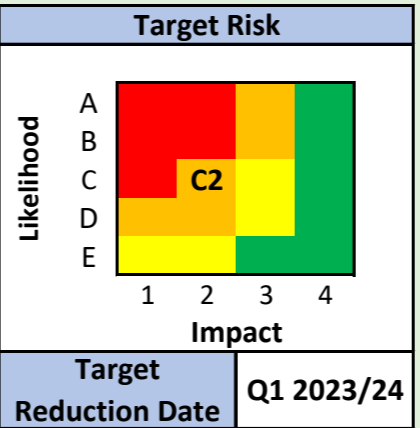
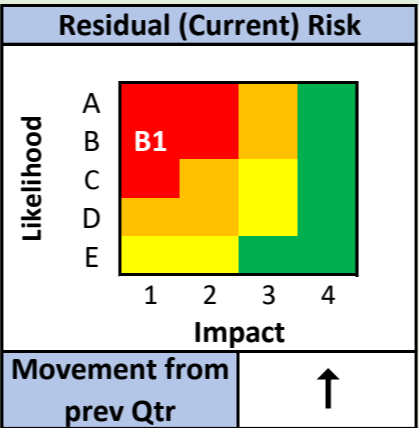
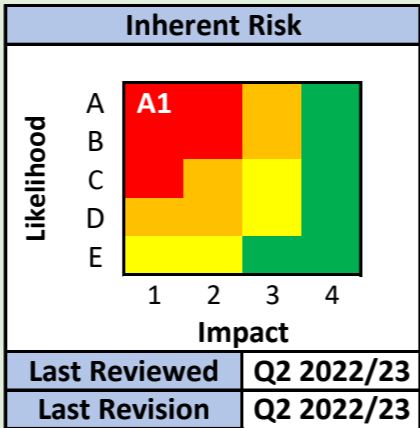
Budget Monitoring (Control)

Description	Inherent Risk	Residual (Current) Risk	Target Risk	Risk Owner(s)									
<p>Failure to achieve the budget set, inclusive of budgeted spend and savings across Directorates, with increased use of emergency finance measures and the unplanned drawdown of reserves.</p>	<p>A1</p>	<p>B2</p>	<p>D2</p>	<p>Chris Lee (Ian Allwood)</p>	<p>Councillor Chris Weaver Finance, Modernisation and Performance</p>								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="background-color: #d9e1f2;">Last Reviewed</td><td>Q2 2022/23</td></tr> <tr><td style="background-color: #d9e1f2;">Last Revision</td><td>Q2 2022/23</td></tr> </table>	Last Reviewed	Q2 2022/23	Last Revision	Q2 2022/23	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="background-color: #d9e1f2;">Movement from prev Qtr</td><td style="text-align: center;">↑</td></tr> </table>	Movement from prev Qtr	↑	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="background-color: #d9e1f2;">Target Reduction Date</td><td>Q4 2022/23</td></tr> </table>	Target Reduction Date	Q4 2022/23		
Last Reviewed	Q2 2022/23												
Last Revision	Q2 2022/23												
Movement from prev Qtr	↑												
Target Reduction Date	Q4 2022/23												
	What we've done/are currently doing to achieve the Residual Risk Rating			What we plan to do to meet target									
	<ul style="list-style-type: none"> • Clear financial procedure rules that reduce the level of risk of financial commitments being identified late in the financial year. The rules clearly set out the roles and responsibilities for budget management and are an area of interest for internal audit • Month 4 Monitoring report indicates a significant overspend will occur if current spend trajectory continues. Management controls have been put in place which include reviews on all vacant posts as well as controls on spend. • The Corporate Director of Resources and Chief Executive have held challenge meetings with each individual Director in order to ensure joint understanding of financial matters and any mitigations to be put in place in order to improve / maintain the respective Directorate financial position where appropriate. • Weekly meetings held in respect to key overspend areas in Children's Services and Education (Home to School Transport). • Focused work in areas of food, fuel and energy in order to ensure impact of price fluctuations is both understood and kept to a minimum in terms of rising costs. Monitoring and review processes are in place to understand the first six months impact of price fluctuations and consideration of position going forward into medium term. • Close working with Service areas in order to identify cost pressures and compensating mitigation strategies that impact on delivery of Capital Programme and repair schedules to ensure works remain within budget. Where those budgets cannot be maintained then consideration of delays / reprofiling of programme are undertaken. 			<p>2022/23 and the Medium Term</p> <ul style="list-style-type: none"> • Review and refresh focus on key and review points in order to ensure focus is on areas of high uncertainty and cost impact as a result of exceptional inflationary pressures that arise in the financial year 2022/23 ONGOING • Monitor and review points put in place to consider risk assessments and mitigations for areas of capital spend. Q3 2022/23 • Proceed with timetable to produce M6 2022/23 Report for Cabinet in November. Q3 2022/23 									
Potential Impact(s)	Type(s) of Impact		Linked Risks		Key Indicators / Measures used to monitor the risk								
<ul style="list-style-type: none"> • Inability to balance spend against budget, for the financial year • Requirement to implement emergency measures to reduce spending during the financial year thus adversely impacting on ability to meet Corporate Plan objectives • Requirement to draw down from General Reserves at the year end 	<ul style="list-style-type: none"> • Stakeholder 		<p>Financial Resilience</p>		<ul style="list-style-type: none"> • Monthly Directorate Monitoring reports detailing likely outturn position and performance against savings accepted • Review of use of earmarked reserves and balances - Half Yearly • Amount of Hardship Support claimed successfully 								
	<ul style="list-style-type: none"> • Service Delivery • Reputational • Legal • Financial 												

Financial Resilience

Description

- Failure to deliver a balanced annual budget and a fully informed Medium Term Financial Plan.
- Lack of appropriate mechanisms to identify and manage unexpected financial liabilities.
- The current outlook is that there is a Budget Gap of £69 million for the period 2023/24 to 2026/27.



Risk Owner(s)

Chris Lee (Ian Allwood)	Councillor Chris Weaver Finance, Modernisation and Performance
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Potential Impact(s)

- Failing to meet statutory obligations and potential for service delivery to be adversely affected.
- Reaching the point where a s114 notice is required to be issued by the S151 Officer.
- Reputational damage to the Council.
- Needing to draw down significant unplanned amounts from reserves.
- Levels of borrowing become unsustainable.
- Inability to progress policy initiatives.
- Inability to manage adverse external factors - e.g. adverse settlements, WG rent policy etc.
- Financial constraints and budget proposals result in unintended consequences such as increased instances of non-compliance and financial impropriety.
- Requirement for significant savings at short notice that are therefore not identified in a coherent, strategic way and which impact on service delivery.
- Level of borrowing limits the ability of future generations to take forward new priorities.

What we've done/are currently doing to achieve the Residual Risk Rating

2022/23 and Medium Term

- Regular monitoring to understand the in-year position and gain early insight into emerging risks that need to be factored into the MTFP work. This includes the identification of earmarked reserves that were either increased during outturn of 2021/22 and those being reviewed to establish level of need reflecting the current priority is balanced budget.
- Engaging and working in partnership with directorates during the budget process to ensure that budget proposals and services are deliverable within timescales and quantum (revenue and capital)
- Mechanisms in place such as Treasury Management Reserve and Financial Resilience Mechanism in order to dampen the impact of a worse than anticipated financial climate / settlements.
- Preparation of Prudential Indicators and a local affordability indicator to help assess the affordability, prudence and sustainability of the capital programme and associated levels of borrowing
- Close alignment with Corporate Plan objectives, to ensure resources are allocated appropriately, and that longer term financial savings are developed in enough time to be realised.
- Regular review of contingent assets and liabilities, and provisions to ensure the Council has adequate cover for emerging liabilities.
- Robust monitoring of the impact of C19 and finalisation of all Hardship Claims to ensure all eligible items have been claimed prior to the ending of the Fund.
- An approved TM Strategy to mitigate risk - incorporates borrowing at fixed rates to reduce exposure to future interest rate fluctuations
- A Major Projects accountancy function supporting the identification of key risks / financial issues in relation to large schemes.
- Maintaining approach to robust financial control mechanisms and strengthening complex / areas of risk through training e.g. VAT.
- Undertaken initial assessment against CIPFA FM code with high level findings
- Work on establishing the financial implications to services both in the short, medium and long term because of the impact of the Covid 19 crisis, and detailed log of budgetary issues affecting 2022/23. This culminated in the inclusion within the 2022/23 Budget of a £10 million COVID Contingency Budget to protect the Council's resilience in light of the ending of the Hardship Fund on 31/3/22.
- Established a corporate approach to business case development, approval and post project monitoring to ensure expenditure assumed to pay for itself can do so over its expected life thus providing assurance that financial resilience will not be undermined by projects exceeding their cost parameters.

What we plan to do to meet target

2022/23 and the Medium Term

- Strengthening links between financial planning and asset management strategies, which consider the current condition of assets and future requirements. Q3 2022/23
- Identify clear, detailed plans and timescale for delivery of capital receipts targets. Q3 2022/23
- Enhance focus on a multi-year position (recognising limitations where settlement information is for one year only.) Q3 2022/23
- Review approach to governance and financial monitoring of special purpose vehicles to ensure liabilities and any financial guarantees are understood and are appropriate. Q3 2022/23
- Complete self-assessment against the CIPFA FM code and Balance Sheet Review and develop implementation plan in respect of any findings or recommendations, which provide further financial resilience. Q3 2022/23
- Confirm approach and reporting of commercial investments as part of standard monitoring processes and reports. Q2 2022/23
- Continue to keep cost pressures arising from economic turbulence, supply chains issues and labour / skills shortages under review in terms of their impact on costs, inflation and interest rates and the impact of these for the MTFP and Capital Programme QUARTERLY
- Continue work to frame how the better than anticipated Local Government Settlement for 2022/23 can support financial resilience next financial year and beyond. Q4 2022/23
- Implement requirements, where relevant arising from CIPFA's 2021 update of the Prudential Code and Treasury Management Code. To include development of some of the listed indicators below with regards commercial investment. Q4 2022/23

Linked Risks

Budget Monitoring (Control)

Key Indicators / Measures used to monitor the risk

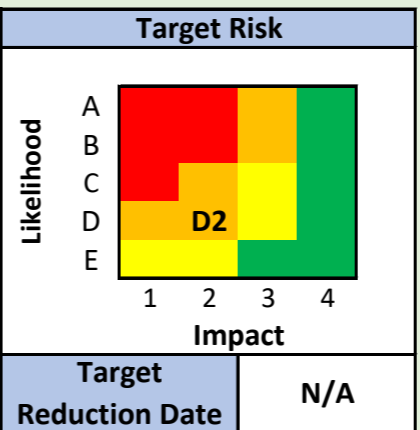
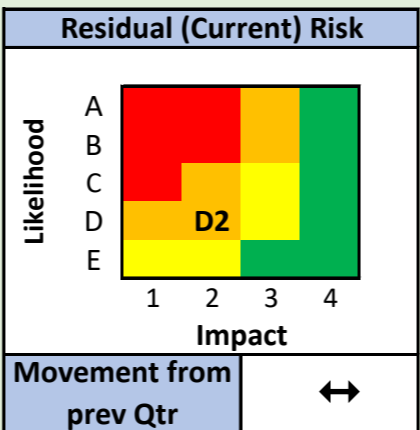
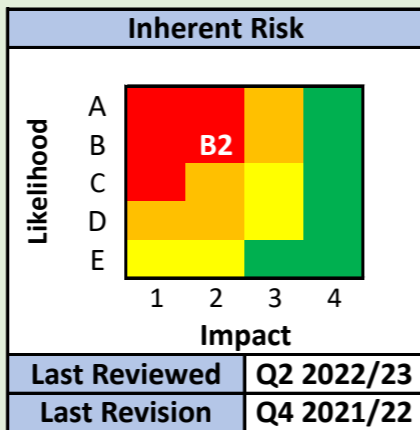
- Financial Snapshot which highlights historical & current performance with regards budget monitoring, achievability of savings, levels of borrowing, and financial ratios.
- Outturn vs Budget: Main budget lines under or overspend as a % of budgeted expenditure.
- Delivery of planned savings: Total (£) unachieved planned savings as a % of total (£) planned savings.
- Use of reserves: 1) Ratio of useable reserves to Net Revenue Budget (NRB), 2) Amount of useable reserves used to balance budget as % of NRB.
- Council tax: 1) Council tax and other income as % of NRB, 2) Council tax collection rates (in-year actual).
- Borrowing: 1) Total commercial investment income as % of total net general fund budget, 2) Total (£) commercial investments and (£ plus%) amount funded from borrowing, 3) Borrowing related to commercial investments as % of General Fund total borrowing, 4) Capital interest costs and MRP as a proportion of NRB.
- Performance against Budget Timetable.
- Frequency / timeliness of engagement with SMT/Cabinet.
- Proportion of Savings Proposals in Realised or at Delivering stage.
- Section 151 Officer Statement in respect of capital strategy, adequacy of reserves and other statutory commentary.
- Consider usefulness of benchmarking data re: financial resilience produced by External Audit Bodies - e.g. Audit Wales

Type(s) of Impact

<ul style="list-style-type: none"> Service Delivery Reputational Legal Financial 	<ul style="list-style-type: none"> Stakeholder
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Fraud, Bribery & Corruption

Description
 Fraud, financial impropriety or improper business practices increase as internal controls are weakened as resources become severely stretched.



Risk Owner(s)

Chris Lee
(Ian Allwood)

Councillor Chris Weaver
Finance, Modernisation and Performance

What we've done/are currently doing to achieve the Residual Risk Rating

- The Council communicates a zero-tolerance approach to fraud, bribery and corruption.
- Regular review of relevant policies and procedures e.g. the Fraud, Bribery and Corruption Policy, Anti-Money Laundering Policy and Disciplinary Policy.
- Financial Procedure Rules and Contract Standing Orders and Procurement Rules and training.
- National Fraud Initiative data matching exercises in collaboration with the Cabinet Office and Audit Wales.
- Receipt and dissemination of fraud intelligence alerts from law enforcement agencies.
- Regular counter-fraud updates to the Section 151 Officer, Governance and Audit Committee, Portfolio Cabinet Member and the Chief Executive.
- Governance and Audit Committee review of the risk management, internal control and corporate governance arrangements of the authority.
- Independent assurance from Internal and External Audit on the effectiveness of governance, risk and control.
- Mandatory disciplinary e-learning module for all managers to complete and a programme of mandatory e-learning modules and training for Disciplinary Hearing Chairs, Investigating Officers and Presenting Officers.
- Fraud Publicity Strategy, to publicise the Council's approach to counter fraud work / sanction activity and explain the roles and responsibilities of key parties.
- Counter-Fraud and Corruption Strategy, with associated Fraud Awareness eLearning and face-to-face training rolled out.
- Annual participation in International Fraud Awareness week.
- Investigation Team provision of investigation and counter-fraud advice, guidance and support.
- SMT annual participation in CIPFA fraud tracker assessment and response.
- Revised 'Anti-Money Laundering Policy' approved by Cabinet in Q3 2020/21 and eLearning rolled out to officers with key roles and those working in high-risk areas.
- 'Authorisation and Protocol Requirements for Review of Work Activities' approved by Cabinet in Q4 2020/21.
- Monitoring and reporting completion rates of mandatory fraud awareness training and anti-money laundering training.

What we plan to do to meet target

- Counter-Fraud and Corruption Strategy refresh during **2022/23**, with revised counter-fraud action plan to reinforce and drive the strategic intentions set, supported by awareness and training.
- Financial Procedure Rules to be reviewed (including the schools equivalent) and updated during **2022/23**, with awareness and training arranged. **ONGOING**
- Review ongoing of the suite of Counter-Fraud Operational Policies alongside the review of the Council's Disciplinary Policy **ONGOING**
- Training and awareness being rolled out on an Internet Investigation Procedure. **ONGOING**

Potential Impact(s)

- Increase in frauds and losses to the Council
- Reputational risk as more frauds are reported
- Increased time investigating suspected fraud cases impacting on capacity

Linked Risks

Type(s) of Impact

- Service Delivery
- Reputational
- Legal
- Financial
- Stakeholder

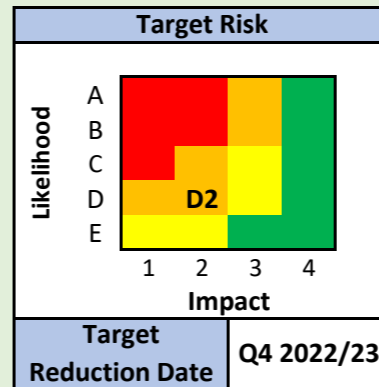
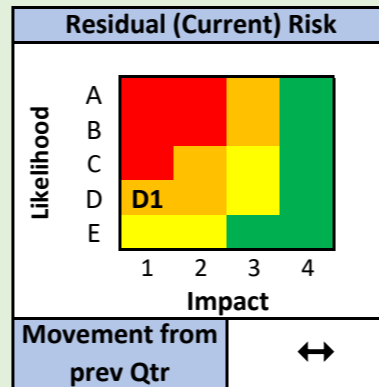
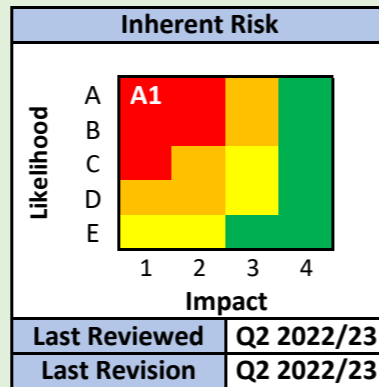
Key Indicators / Measures used to monitor the risk

- Progress in both (1) Counter-Fraud and Corruption and (2) Financial Procedure Rules review and update (including development of associated training and awareness materials / modules / campaigns)
- Mandatory Fraud Awareness eLearning completion and face-to-face attendance rates
- Anti-Money Laundering eLearning completion rates
- Delivery of Fraud Awareness week campaign annually
- Delivery of Policy updates in accordance with associated targets
- Delivery of mandatory investigating officer training and the note taker training
- Timely completion of casework and investigations
- Provision of timely investigation and counter-fraud advice, guidance and support to Directorates
- Adherence to the NFI Security Policy and annual completion of compliance forms

Information Governance

Description

Information handled inappropriately leaves the Council exposed to intervention and financial penalties issued by the Information Commissioner (ICO). This includes information held by Cardiff Schools.



Risk Owner(s)

Chris Lee (Dean Thomas)	Councillor Chris Weaver Finance, Modernisation and Performance
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What we've done/are currently doing to achieve the Residual Risk Rating

- Gold level assurance has been achieved through the annual Cyber Security Plus ISAME Accreditation in September 2021, the next annual accreditation of this process will take place in September 2022.
- A quarterly Information Governance Report and briefings of decisions or recommendations are provided on a quarterly basis to the Information Governance & Security Board, along with any concerns and risks from IG risk registers.
- A corporate Information Asset Register is held which details personal data assets held by each Council directorate. The next review scheduled for August 2022.
- Service Level Agreements in place for Schools Information Governance Support (All Cardiff Schools) and where Cardiff Council is the Data Controller for regional services, including Rent Smart Wales, National Adoption Service and Cardiff Capital City Deal.
- Corporate Retention schedule is in place and updated annually in line with any legislative changes or in line with any requests from services to update.
- Information Governance Maturity Model established to monitor risks against areas of information governance to feed into corporate risk status.
- The Digitisation of Paper Records Strategy and associated business process changes are in place with alternative delivery contracts in place to support increased paper storage demands, with processes established to support corporate programmes.
- Data Protection e-learning training available for Council staff to complete. Managers are able to monitor compliance with information provided as part of the Information Governance Board Report.
- National and Regional Information Governance Agreements in place in respect of covid-19 data processes
- An Information Governance Champions Group has been established.
- The Data Protection Officer has established a Data Protection Impact Assessment Panel to ensure that all changes to data processing activities are considered and any risks documented and escalated where necessary.
- Corporate escalation processes have been agreed to improve directorates failure demand with answering and providing information in respect of FOI requests .
- Support is being provided to Legal Services and HR with ensuring that an appropriate agreement is put in place to manage data protection risks associated with employee information data transfers and handling with TCS.
- Continue working with Childrens Services to finalise the new service delivery model for management of social services requests to improve compliance, accountability and processes.
- Continue to review data breach claim processes and reports and determine support models for future claim handling.
- Released training and education communications to support schools with their Information Governance responsibilities.
- All Directors have received a copy of the Record of Processing Activity (RoPA) and have been asked to prioritise this review for their respective directorates supported by Information Governance. The ROPA return will be used to support ICT with gathering information on non personal data systems and a review of security and protection linked with Cloud Impact Assessment processes
- A process has been established with procurement to identify new tenders involving personal data. Results from the Pre Tender Reports are then provided to ISB to enable Information Governance & Security Board to have oversight of DPIA's completed against Procurement Contract Awards
- A paper was taken to ISB in relation to compliance with the 12 principles of the Surveillance Camera Code of Practice, A response has also been issued to the Surveillance Camera Code of Practice Annual survey and action plan for improvements will be initiated to improve accountability and compliance with CCTV operations when a response is received

What we plan to do to meet target

- Take forward, with support of an external supplier, options for alternative service delivery models for the Council's Records Centre linked to the Recovery and Renewal Programme. **Q3 2022/23**
- Develop an online Publication Scheme taking onward recommendations from the Information Governance & Security Board. **Q3 2022/23**
- The Council has limited assurance of CCTV against compliance with the 12 principles of the Surveillance Camera Code of Practice - Options paper to be presented to ISB resulting in an action plan for improvements is being initiated to improve accountability and compliance with CCTV operations **Q3 2022/23**
- A new FOI e-learning module is being designed and will be made available via Cardiff Academy. Training will be available to IG Champions and key FOI contact officers initially and compliance will be reported to Information Governance Board **Q4 2022/23**
- A review of training options to Schools will be undertaken to ensure suitable refresher training on FOI and Data Protection will be available to all school staff **Q4 2022/23**

Potential Impact(s)

Leads to the Information Commissioner issuing notices of non-compliance

These could consist of:

- A "Stop Now" Order which would mean that no personal data could be processed by the Council in its entirety
- An Information Notice which would mean that a service would have to provide information in a very limited period thereby impacting on service delivery
- A Decision Notice could be issued as a result of non compliance with an FOI/EIR request which would require information disclosure
- Undertaking which requires an Action Plan of Remedial Measures which would be subject to ICO Audit
- Enforcement Notice requires immediate improvement action to be put in place
- Financial Penalty up to £17.5 million for Higher Level Tier and £8 million for Lower Level Tier breaches of the Data Protection Act.
- Compensation unlimited liability claims for damages as a result of a data breach from individuals.

Type(s) of Impact

<ul style="list-style-type: none"> • Service Delivery • Reputational • Legal • Financial 	<ul style="list-style-type: none"> • Stakeholder
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Linked Risks

Cyber Security

Key Indicators / Measures used to monitor the risk

- Suite of IG Indicators/Service Metrics
- No. of ICO complaints
- No. of FOI /EIR SAR Requests
- No. of individuals trained on Data Protection
- No of Data Protection Impact Assessments being undertaken
- No of data protection breach complaints/claims

Cyber Security

Description

There are 10 areas of potential risk within the National Cyber Security Centre cyber risk model.

Five of the 10 areas have been identified as high risk as follows:

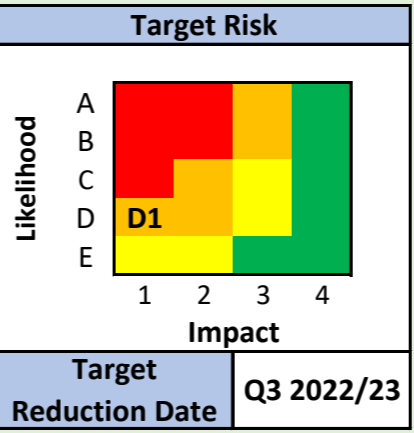
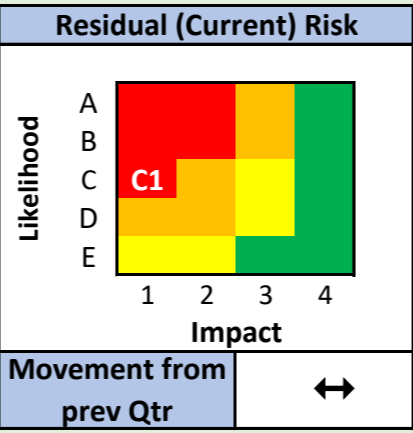
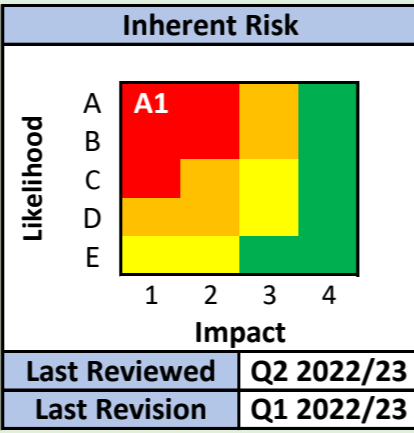
Architecture and Configuration - The need to ensure that good cyber security is baked into systems and services and can be maintained and updated to adapt effectively to emerging threats and risks.

Vulnerability Management - The majority of cyber security incidents are the result of attackers exploiting publicly disclosed vulnerabilities to gain access to systems and networks.

Data Security - With the increasingly tailored ransomware attacks preventing organisations from accessing their systems and data stored on them, security measures should include maintaining up-to-date, isolated, offline backup copies of all important data.

Logging and Monitoring - the volumes of systems, applications and audit logs do not lend themselves to easily assess how and when systems are being used, leading to an ineffective response to deliberate attacks or accidental user activity

Supply Chain Security - 2018 Internal Audit identified contract, SLA and service management weaknesses in externally hosted services



Risk Owner(s)

Chris Lee
(Phil Bear)

Councillor Chris Weaver
Finance, Modernisation and Performance

What we've done/are currently doing to achieve the Residual Risk Rating

The principal controls for the high risk areas are as follows:

- Architecture and Configuration - ICT Management reviewed Ransomware report and has implemented improvement action dates. ICT lifecycle and notification targets are being monitored and managed through the 'ICT Platforms' risk actions.
- Data Security - security risk outputs for Cloud Impact Assessments and internal services are tested using WebInspect. TLS Email is used for protecting email in transit. Internal backup solution backs up all virtual and physical servers.
- Logging and Monitoring - Log analysis is undertaken on a prioritised basis with incident reporting to ISB and discussed with IAO - risk of vulnerabilities could be further mitigated with additional resourcing for log monitoring - this is under continual review.
- Supply Chain Security - Maturing PIA & CIA process used to assess risks to data and technology solutions

What we plan to do to meet target

SMT

- To implement NCSC Board Toolkit review to increase overall Cyber Security posture. **ONGOING**

Architecture and Configuration

- Governance and management requirements to be formalised for periodic and systematic review of all ICT systems. **ONGOING**
- To ensure strong ICT cloud security controls:
 - Collaboration between ICT and IG to develop and map current ICT system providers in phased development of an Information Asset Register. **ONGOING**
 - ICT and Information Governance (IG) Teams to liaise with FM for physical security assurances and to promote an incident reporting culture. **ONGOING**

Vulnerability Management

- Implement vulnerability management programme to bring services in-line with existing ICT internal patch policy. **ONGOING**
- Meet patching obligations that exist within compliance frameworks and contractual obligations with vendors. **ONGOING**

Supply Chain Security

- SIRO to review / consider Cloud Infrastructure to ensure:
 - Assurance of effective governance and management.
 - Resource, risk appetite and outcomes required.
 - Education of business systems owners in risk and management of cloud based services.
 - Privacy Impact Assessment / Cloud Impact Assessments to be reviewed to ensure compliance with the requirements of the General Data Protection Regulation (GDPR) Action Plan being managed by the Information Governance Team. **ONGOING**

Potential Impact(s)

The intent of cyber attackers includes, but is not limited to:

- financial fraud;
- information theft or misuse,
- activist causes to render computer systems intolerable and to disrupt critical infrastructure and vital services.

The impact of a cyber-attack / incident has the potential to involve the realisation of the risks associated with:

- An information governance breach (i.e. Stop Now Order, Information Notice, Enforcement Notice, Financial Penalty etc.)
- A business continuity incident – with a potential for major loss of service and legal, health and safety and financial implications.
- A financial / fraud related attack.

A malicious attack could result in loss of confidence from those transacting with the Council (reputation), as well as legal, asset, system, operational and financial implications.

Linked Risks

Information Governance

Key Indicators / Measures used to monitor the risk

- Threat intelligence from National Cyber Security Centre (NCSC), including national posture and guidance via the National Cyber Security Strategy/Programme
- Threats and risks highlighted by NCSC Cyber Security Information Sharing Partnership (CiSP), Cymru WARP (Warning, Advice and Reporting Point) and Welsh Government/WLGA
- General UK posture and issues raised in national and local media
- Number of compromises - breaches are monitored, investigated and reported back via Information Security Board and where applicable the ICO
- Monthly reporting of number of virus attacks via email blocked

Type(s) of Impact

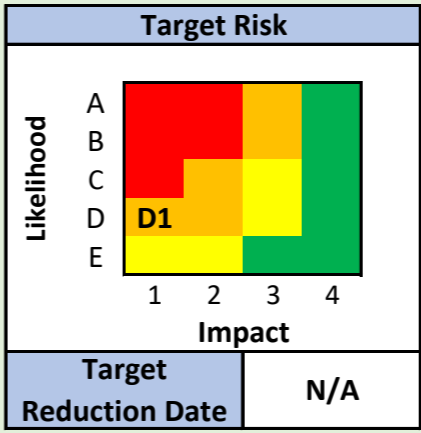
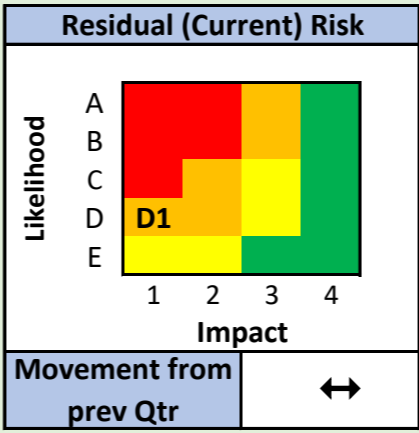
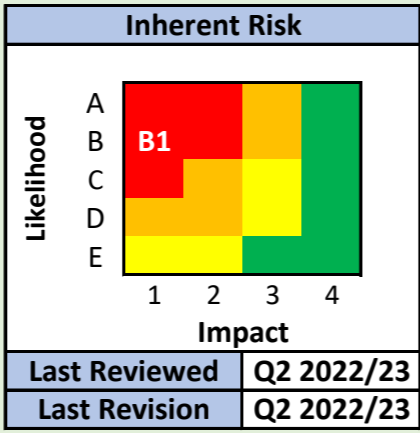
<ul style="list-style-type: none"> Service Delivery Reputational Legal Financial 	<ul style="list-style-type: none"> Health & Safety Stakeholder
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Business Continuity

Description

Large scale incident/loss affecting the delivery of services.

The potential risk is that our most time sensitive activities are not sufficiently resilient and fail, following an incident which impacts on their delivery and that our incident management structure, used in response to internal incidents and external emergencies, also fails in response to an incident.



Risk Owner(s)

Chris Lee

Councillor Huw Thomas
Leader

What we've done/are currently doing to achieve the Residual Risk Rating

- The Council has a BCM Champion who sponsors BCM at a strategic level
- We have an approved Business Continuity Policy which is aligned to ISO22301
- BCM toolkit is available on CIS or by contacting the Resilience Unit, as the organisation continues its transition to SharePoint.
- The Council employs a Business Continuity Officer who is a qualified ISO22301 lead auditor.
- The Council has a 24 hour Incident Management structure for Gold and Silver Officers.
- Cardiff Council is a member of the Core Cities Business Continuity Group
- Q2 of 2022/2023 saw the council undertake a full review and update of the activities delivered across the council allowing us to focus on the resilient delivery of key activities. This was carried out by Each Directorate Management Team.
- As a result of the Covid-19 pandemic areas were forced to change to a far more agile way of operating with our core ICT requirements changing to support far more agile/home working. The mode of delivery worked exceptionally well and provides the potential for longer-term resilient agile working in, in addition to positively supporting other aims and corporate risks, as long as the ICT that supports this mode of working can be delivered resiliently.
- The Emergency Management Unit has developed an Incident Management Plan (Cardiff Council's Emergency Management Plan) to ensure alignment with ISO22301. This was fully reviewed and updated in 2021
- Internal Audit completed an audit of the Business Continuity Risk in Q4 of 2021/2022 and the assurance statement was "Effective with opportunity for improvement".
- The Resilience Unit supported directorates in looking at supply chain risks following the tragic war in Ukraine, this work will be on going as the risk horizon changes as a result of the conflict.
- The Business Continuity Programme recommenced in Q1 of 2022/2023.
- In Quarter 2 the Resilience Unit initiated a Horizon Scan on energy security and potential issues for the security of gas and electricity provision for Winter of 2022/2023 and how the UK position could impact on key service delivery.
- The Resilience Unit delivered a briefing to the SMT on the emerging risks around the security of energy supplies for winter 2022/2023. As a result SMT asked the Resilience Unit, to carry out targeted work to supporting the wider organisation in some targeted risk and resilience work around this potential risk. This work will continue into Q3 to support the resilient deliver of key services should the UK experience risks to energy supply this coming winter of 2022/2023.

What we plan to do to meet target

- The BC Officer is working to develop and enhance individual Directorate response capability to ensure Directorates are in a stronger position to respond to incidents which could impact on the Council and our most time sensitive activities this will be reviewed again in Q3 of 2022/23.
- The BC officer is continuing a review of 4x4 resources across the council to support our response capability to deal with the potential of winter storms. The next updated review will be carried out in Q3 of 2022/23.
- The Business Continuity Officer will support areas in identifying key learning from the pandemic and ensure that key risks/lessons/processes that feed into the councils resilience capability are incorporated into our ongoing planning to support us in being ready for ongoing risks. This will, where appropriate, involve a review and update of individual BC plans by Directorates and also a review and update of the councils Emergency Management Plan. This work will be done as areas bring their planning up to date and should be complete by Q3 of 2022/23.
- The Business Continuity Officer will support areas in undertaking targeted work around the emerging Energy security Risk focussed on key Red activities delivered by the council. This should be complete in Q3 of 2022/23

Potential Impact(s)

- Health and Safety** – potential impact on staff and on the public relying on our most, time sensitive, critical services
- Legal action** -Failure of key services could lead to Legal action against the council
- Financial** - Failure of key services could led to significant financial cost both in terms of Ombudsman action and Enforcement action from regulatory bodies, as well as individual legal action against the corporate body where service failure leads to legal action against us from private claimants
- Reputational** - Impact on key services to the public could lead to significant reputational damage to the organisation
- Stakeholder** – Impact on key stakeholders as result of failure
- Service delivery** – Potential significant impact on service delivery to the public, impact of key services could lead to significant impacts to the public and the corporate body un delivering its services

Type(s) of Impact

<ul style="list-style-type: none"> Service Delivery Reputational Legal Financial 	<ul style="list-style-type: none"> Health & Safety Stakeholder
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Linked Risks

Brexit Risk

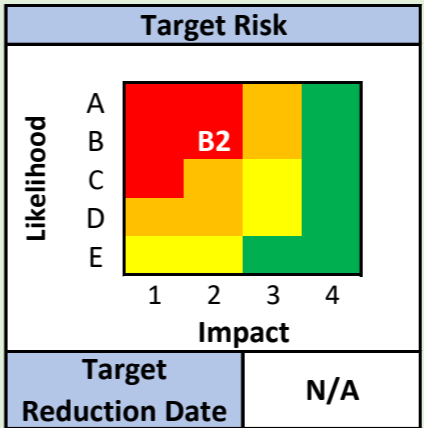
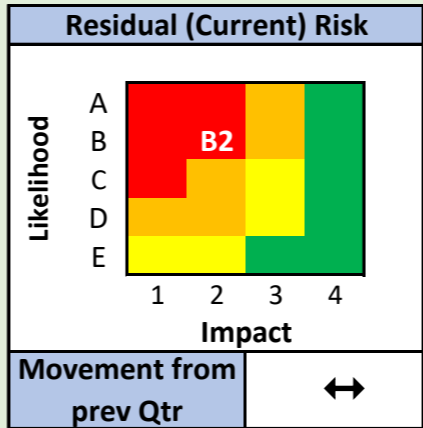
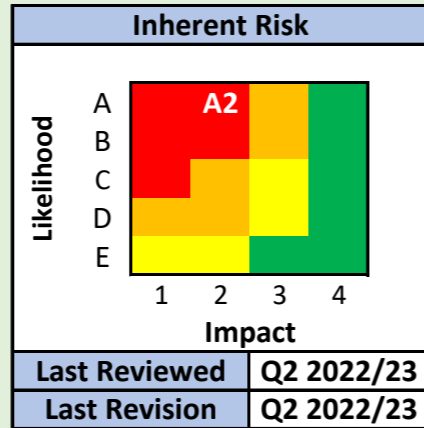
Key Indicators / Measures used to monitor the risk

The Red activity BC plan status is reviewed via a report to SMT . Additionally the risk is managed as part of the Corporate Risk Management process via the CRR returns and the BC risk is also audited by Internal Audit . The last Internal Audit of the Business Continuity Risk was in in 2021/2022.

Welfare Reform

Description

That the Council cannot meet its statutory obligations with the increased demands and reduced budgets placed upon it by the Welfare Reform including: Universal Credit, further reduction in Benefit Cap and size restrictions for social tenants. The potential impact of these changes on rent arrears, homelessness and child poverty make these changes a significant risk. In 2022 the DWP will commence the rollout of migration for claimants from legacy benefits to Universal Credit.



Risk Owner(s)

Sarah McGill (Jane Thomas)	Councillor Lynda Thorne Housing & Communities
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What we plan to do to meet target

- Funding has been allocated to the Money Advice Team for 1 year to increase staffing, which will help with the negative impacts of both Welfare Reform and the pandemic on citizens. A request will be made to extend this by another year. Further funding opportunities for the Money Advice Team are being explored, to allow the service to expand to keep up with demand in light of the Cost of Living Crisis **Q4 2022/23**
- Work with WG to ensure that any new financial support schemes are designed in consultation with us. **ONGOING**
- Complete review into PRS. As part of our new LETS (Landlord Enquiries & Tenant Support Service) initiative we are contacting landlords to discuss the various options that we can offer, such as the Welsh Government Leasing Scheme and our own tenant matching scheme. The schemes offer a range of support services and benefits to the applicant and to the private landlord with the aim of making tenancies successful for both parties. **Q3 2022/23**
- Introduction of landlord portal so that HA's and in the future, private landlords can access information quickly about amount of and dates of payments due online **Q4 2022/23**
- Additional training will be provided when the migration of UC commences. **ONGOING**
- Increase in Homeless Prevention staff to work with clients at risk of homelessness at the earliest opportunity. Service can be provided from a partner building, community hub or in a client's home to increase engagement. **Q3 2022/23**

Potential Impact(s)

- Benefit claimants are priced out of the private rented sector market
- Private landlords stop renting to benefit claimants
- Private landlords leaving the rental housing market
- Social housing rents become unaffordable to some claimants, in particular those with large families
- Increased homelessness and demand for temporary accommodation – increased numbers seeking help with homelessness due to loss of private sector accommodation has already been seen. This is expected to increase further with the end of the evictions ban.
- Increased rough sleeping
- Increased rent arrears, increased evictions - The impact on Council tenant rent arrears has already been considerable and is having an impact?? on the HRA, this will continue to increase as more tenants move onto Universal Credit.
- Redeployment / Severance for housing benefits staff
- Changing demands on Council stock resulting in increased voids and/or undersupply of smaller properties
- Increased council rent arrears could impact on HRA and lead to barriers to building additional affordable housing
- LA less likely to pre-empt those who may be affected by changes and therefore unable to put mitigation steps in place This has already had a negative impact as the number of families affected by the Benefit cap who the advice teams have been able to initiate contact has reduced.
- Increase in poverty and child poverty, potentially an increase on demand on social services
- Rise in cost of living pushing people further to crisis point, and affecting those who wouldn't ordinarily require support from Council Services i.e. those in work, those with mortgages/homeowners

What we've done/are currently doing to achieve the Residual Risk Rating

- Communities staff continue to work closely with private sector landlords and advice agencies to mitigate wherever possible the reduction in benefit income to help prevent eviction. The Rent Arrears Pathway has been created using a one front door approach, supporting people to access the help they need to pay their rent or any arrears they have accrued.
- New schemes and incentives have been created to support both Landlords and tenants to obtain and retain accommodation in the PRS these include rent in advance and bonds, help with the cost of repairs and bespoke packages.
- Housing Options have undertaken a review of staffing levels due to increased demand on the service with prevention of homelessness its core objective. A range of support interventions are offered to tenants and landlords to reduce those needing to access homeless services.
- Increased partnership working to ensure that specific groups are encouraged to access help at the earliest opportunity. The service is being marketed to reach as many vulnerable clients as possible, working with Rent Smart Wales, Community Hubs, CAB and Cardiff Credit Union.
- Housing Solutions and Housing Help line has moved to the Advice service. This will ensure that those who are homeless or threatened with homelessness can access advice and support in their own community, or over the phone and be triaged into the right help. A successful initial pilot was carried out for Prevention Advice in Hubs, to test further expansion.
- Housing Options service are working with third sector partners to help clients move into settled accommodation in the private rented sector, primarily for single people with low support needs who have lived in supported accommodation.
- A streamlined process is in place for re-housing tenants who need to downsize as a result of the social housing size restrictions. DHP is being used to pay removal costs and to cover shortfall while tenants are waiting to move. Welfare Liaison team within the housing service is in place to assist tenants affected by the changes. Work has been carried out to identify those affected by the Benefit Cap and to advise them accordingly and to identify the most vulnerable families and award DHP.
- DHP process has been reviewed to ensure that all those who request a DHP are given budgeting, income maximisation and debt advice.
- Digital inclusion training and Universal Credit Support has been rolled out across all the Community Hubs, Adviceline and Housing Helpline.
- Further additional resource has been agreed for supporting council tenants following the implementation of Universal Credit Full Service as rent arrears have increased significantly, staff have been recruited to assist with this and the new team is working well. Rent arrears procedure has been reviewed to include a more preventative and flexible approach and more assistance for more vulnerable tenants.
- Regular meetings are held with social housing providers to monitor and improve processes.
- In depth assessments continue to be completed at point of presentation to include a financial statement which will allow discussion to be had around possible expenditure concerns.
- Expansion of the Private Rented Sector Housing Solutions Team to include a dedicated single point of contact for landlords, and dedicated phone line for landlords will mean contact is easier.
- Digital and budgeting support available from Into Work and Money Advice on a Saturday for the first time for those who are claiming UC and in work.
- Prevention team now moved over to Advice Service, aligning with the Housing Solutions team; review of the service has been carried out and will remove duplication of work. Prevention Officers will provide support from Community Hubs across the city.

Type(s) of Impact

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Linked Risks

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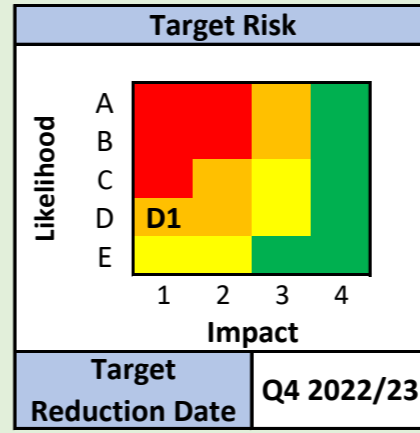
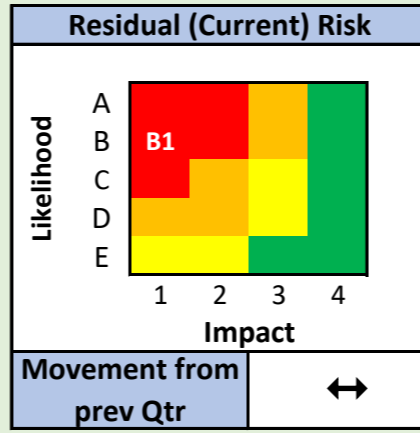
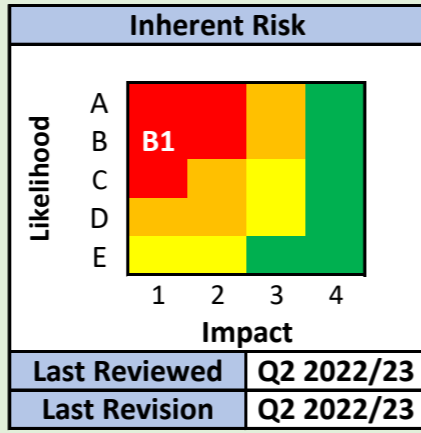
Key Indicators / Measures used to monitor the risk

Number of customers supported and assisted with their claims for Universal Credit
Additional weekly benefit identified for clients of the city centre advise team

Increase in Demand (Children's Services)

Description

Failure to effectively manage demand (and respond to increasing demand due to Covid-19), resulting in increase in number of children requiring services and financial pressures this presents.



Risk Owner(s)

Sarah McGill (Deborah Driffield)	Councillor Ashley Lister Children & Families
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What we've done/are currently doing to achieve the Residual Risk Rating

- Early Help - Cardiff Family Advice and Support Services for families who do not require statutory services
- Interventions Hub launched and now incorporates the Adolescent Resource Centre.
- Referrals to services such as Safe Families and Ymbarel made as required to provide families with required support
- Dedicated worker to focus on young carers in post.
- Increased in house residential provision, including emergency pop up / pop down provision.
- Option for families to use Direct Payments available (review being undertaken and will consider potential use for children other than children with disabilities).
- Shifting the balance of care and associated workstreams being progressed - Strength based working / Reunification Framework / Family Group Conferencing / Safe and Together model / Integrated Edge of Care Service for Young People - The Right Place - based on the North Yorkshire model.
- Delivering Excellent Outcomes Children's Services Strategy being reviewed.
- Children's Commissioning Strategy and Market Position Statement in place to address accommodation sufficiency issues and to manage the market
- Refreshed workforce strategy in place to improve recruitment and retention of permanent staff
- Work to enable prudent social work / skill mix ongoing - ensuring social workers do what only social workers can do and recruitment to support staff / multi disciplinary staff.
- 4th team implemented in each locality to increase management capacity.
- OM1 posts created and appointed to - to provide strategic overview of case management and support services.
- Working hours are flexible to meet service and personal needs.
- Provision and analysis of performance information is tailored to meet arising issues (e.g. monitoring domestic violence and development of PowerBi reports).
- Appropriate use of COVID-19 expenditure claims and Recovery Fund from Welsh Government and other funding streams; and financial planning around how longer term needs will be met.
- Temporary Resource Assistants recruited for OMs and social workers to test proof of concept.
- Vulnerability Change Project is reviewing the police mechanism for referrals to Children's Services - with the aim of reducing PPNs on low level cases.
- Resource Panel in place to oversee decisions regarding placements.
- Family Drug and Alcohol Court pilot ongoing to better support parents with drug and alcohol issues through the care proceedings process.
- 2 urgent projects launched to address demand and accommodation sufficiency issues - one to specifically focus on services for children with disabilities and another to consider the wider cohort of children being looked after.
- Ongoing adherence to COVID-19 risk assessment and appropriate use of PPE etc. to reduce the risk of infection for staff undertaking home visits.
- Established an Improving Placement Options Programme Board, meeting weekly to provide corporate support and oversight of specific project activity to respond to the significant increase in service demand and associated increase in expenditure
- Business case to increase the family support service resource in the Interventions Hub to provide an out of hours service being considered.
- Consideration being given to Rapid Response workers being reintegrated into locality teams in response to feedback from staff.
- Consideration being given to developing the role of Trusted Adults for children and their families.

What we plan to do to meet target

- Business processes to be reviewed as part of implementation of Eclipse system **2023 - Autumn**.
- Work with judiciary re: planned changes to private and public law **Q4 2022/23**.
- Systems review undertaken with initial focus on the front door to ensure sustainability of services going forward - report pending and will be reviewed and actions to be taken / steps planned on receipt **Q3 2022/23**.

Potential Impact(s)

- Family breakdown leading to children becoming looked after.
- Growth in the number of children entering the looked after system and associated costs for the Authority.
- Insufficient placements to meet need resulting in increase in numbers living outside Cardiff.
- Challenges in improving outcomes for children leading to children being less likely to achieve their potential and to be fully participating citizens.
- Delays in issuing care proceedings because of existing capacity in Children's Services and consequential impact on budgets if work needs to be outsourced.
- Challenges in effectively managing service and financial pressures.
- Impact of high caseloads on staff and potential increase in social worker turnover.
- Welsh Government programme of work to eliminate profit from the care sector and potential impact on destabilisation of placements.
- Increase in use of unregulated placements.
- Inability of Interventions Hub to meet demand for family support leading to delays in response times and / or the need to outsource the service.

N.B. All demand risks carry safeguarding implications.

Linked Risks

- Workforce Planning (Social Services)
- Safeguarding

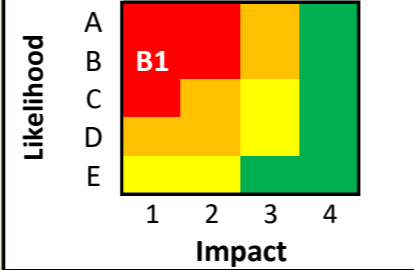
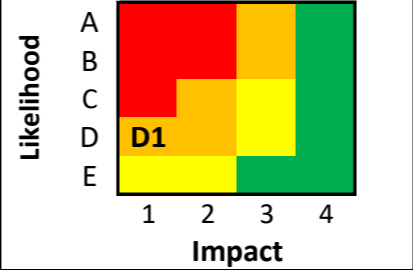
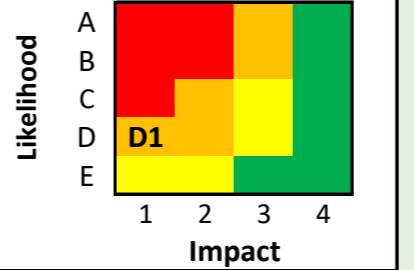
Key Indicators / Measures used to monitor the risk

- Children's Services:
- Early Help 1 - Number of people supported through the Family Gateway
- Early Help 2 - Number of people supported by the Family Help Team
- Early Help 3 - Number of people supported by the Family Support Team
- Contacts 1 - Number of Contacts / Referrals Received
- SSWB 24 - Percentage of assessments completed for children within statutory timescales
- CS LAC 3e - Number of children looked after

Type(s) of Impact

<ul style="list-style-type: none"> • Service Delivery • Reputational • Legal • Financial 	<ul style="list-style-type: none"> • Community & Environment • Stakeholder
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Corporate Safeguarding

Description	Inherent Risk	Residual (Current) Risk	Target Risk	Risk Owner(s)								
Systemic failure in the effectiveness of the Council's safeguarding arrangements together with other statutory safeguarding partners.				<p style="text-align: center;">Sarah McGill (Deborah Driffield)</p> <p style="text-align: center;">Councillor Huw Thomas Leader Councillor Susan Elsmore Social Care, Health & Well-being Councillor Graham Hinchey Children & Families Councillor Chris Weaver Finance, Modernisation and Performance</p>								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Last Reviewed</td> <td>Q2 2022/23</td> </tr> <tr> <td>Last Revision</td> <td>Q2 2022/23</td> </tr> </table>	Last Reviewed	Q2 2022/23	Last Revision	Q2 2022/23	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Movement from prev Qtr</td> <td style="text-align: center;">↔</td> </tr> </table>	Movement from prev Qtr	↔	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Target Reduction Date</td> <td>N/A</td> </tr> </table>	Target Reduction Date	N/A	
Last Reviewed	Q2 2022/23											
Last Revision	Q2 2022/23											
Movement from prev Qtr	↔											
Target Reduction Date	N/A											

Potential Impact(s)	What we've done/are currently doing to achieve the Residual Risk Rating	What we plan to do to meet target
<ul style="list-style-type: none"> A child(ren) or adult(s) suffer(s) preventable abuse or neglect which may result in harm or death Reputation of Council and partners Severe adverse publicity Potential regulator intervention Loss of confidence by community in safety of children and adults Loss of confidence of staff in the overall "safety" of the service, impacting on morale, recruitment and retention Potential litigation with associated financial penalties Significant financial implications of formal intervention 	<p>Regional</p> <ul style="list-style-type: none"> Regional Safeguarding Board oversee the safety and well-being of children and young people across the partnership. <p>Corporate</p> <ul style="list-style-type: none"> Corporate Safeguarding Board strengthened with development of Steering Group and appointment of Directorate Lead Officers Improved data capture and reporting on training compliance allowing targeted action by managers. New self-assessment form and process introduced, with identified improvement actions built into Directorate Delivery Plan. Initial Analysis of referral data completed, with further work underway to enable a more granular breakdown. Recruitment and Selection Policy updated, including additional information on safeguarding Recommendations of Audit Wales review actioned. Appropriate safeguarding arrangements in place for staffing local government elections. Education provision secured for high risk children throughout the COVID-19 crisis. <p>Contextual Safeguarding</p> <ul style="list-style-type: none"> Exploitation Strategy - led corporately with community safety approach. <p>Children's Services (Summary Position)</p> <ul style="list-style-type: none"> In terms of business continuity, our operational approach to child protection remains unchanged. Child protection procedures continue to take precedence and children at the highest risk will be prioritised. Operating model is review regularly. Systems in place to learn lessons from Child Practice Reviews, Adult Practice Reviews and multi agency practitioner forums. Safeguarding Adolescents From Exploitation (SAFE) approach reframed in light of experience and being implemented city wide. Quality Assurance Framework in place; learning workshops introduced to complete feedback loop. Action plan in response to complaints to be developed. Wales Safeguarding Procedures in place - training held and systems updated. High Risk Panel facilitates robust and timely multi-agency decision making at senior management level for our highest risk young people. OMs have oversight of all high risk cases and share decision making responsibility. Practice development group set up with leads allocated to workstreams to shape good practice. Children's Services and Education working closely, including in the development of locality working. Close partnership working (via Regional Partnership Board and Starting Well Programme) in response to the emerging crisis regarding young people with serious mental health and emotional wellbeing issues is ongoing (i.e. increase in eating disorders, self harm, and attempted and actual suicide). Close partnership working in relation to serious youth violence, including with Violence Prevention Unit and Community Safety is ongoing. Close partnership working in response to complex safeguarding concerns with providers, with particular emphasis on emerging issues with providers of accommodation and support for children with additional and complex needs is ongoing. Revised Supervision process launched following feedback from pilot and a new recording mechanism is being piloted. Child Sexual Abuse practice leads training programme with Centre of Excellence in place. Review of escalating concerns process underway to strengthen arrangements and interface with safeguarding procedures and large scale enquiries. Practice leads appointed in locality teams to support newly qualified staff and improve quality and consistency of practice. <p>Adult Safeguarding (Summary Position)</p> <ul style="list-style-type: none"> Review of escalating concerns process underway to strengthen arrangements and interface with safeguarding procedures and large scale enquiries. Development completed of an improved quality assurance process for care homes that includes monitoring visits undertaken by social workers in addition to Contracts staff and the commitment to undertake urgent (same day) on-site monitoring when serious concerns are raised. Advice / guidance has been produced for family members to inform them of what they should look for when choosing a care home for a loved one / when visiting a loved one in a care home and what they should do if they are worried / concerned about the quality of care. Quality Assurance Frameworks have been included with the DAPL and DPS Framework and this has been implemented. Contributing and supporting the regional review of MARACs is underway (domestic abuse MARAC, SWOT MARAC and Human Trafficking MARAC). Development of arrangements to support people who hoard and self-neglect and develop sustainable and holistic approaches to achieving outcome has been completed and is being shared with staff teams Young person's MDT in partnership with Children's services and Housing to address the needs of young people with complex transitional arrangements, behavioural difficulties or known risks has now been launched and is fully operational. 	<p>Corporate</p> <ul style="list-style-type: none"> Targeted training work in front facing services with low take up Q3 2022/23 Review Safeguarding Policy following publication of best practice by Welsh Government Q3 2022/23 Data development work on cross council referrals Q3 2022/23 Output of self-assessments to be quality assured, included and tracked through Directorate Delivery Plans. Q2 2022/23 <p>Children's Services</p> <ul style="list-style-type: none"> Strengthen arrangements for responding to professional concerns. Q4 2022/23 Strengthen contractual arrangements in relation to safeguarding. Q4 2022/23 <p>Adult Services</p> <ul style="list-style-type: none"> Develop whole home large scale enquiry process Q4 2022/23 Partnership development activity between learning disabilities team, third sector services and adult safeguarding to better address incidents of SU on SU abuse in supported living services settings Q3 2022/23

Type(s) of Impact	Linked Risks	Key Indicators / Measures used to monitor the risk
<ul style="list-style-type: none"> Service Delivery Reputational Legal Financial 	<ul style="list-style-type: none"> Increase in Demand (Children's Services) Workforce - Social Services 	<ul style="list-style-type: none"> SCC.014 Percentage of initial child protection conferences carried out within statutory timescales during the year SCC.034 Percentage of child protection reviews carried out within statutory timescales during the year SSWB 27 Percentage of re-registrations of children on local authority Child Protection Registers SSWB 28 Average length of time for all children who were on the CPR during the year Res 15 - Percentage of Council staff completing Safeguarding Awareness Training

Legal Compliance

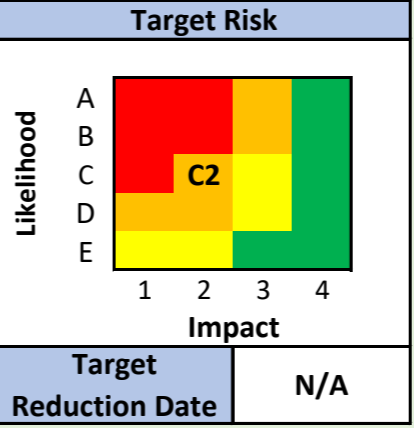
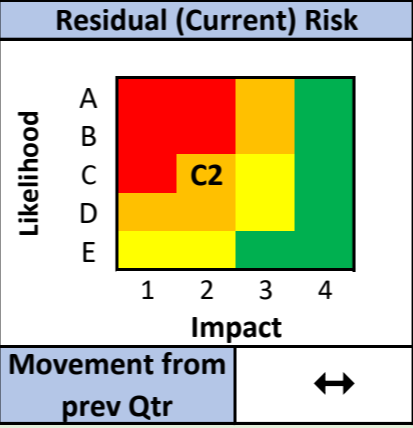
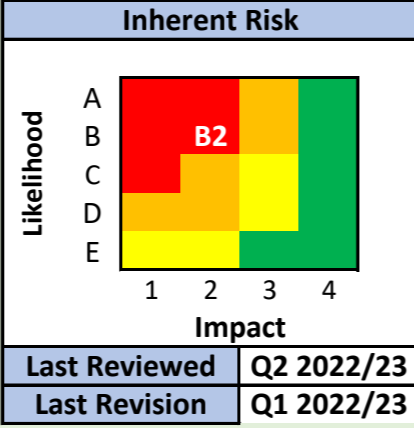
Description

Changes in services and staff roles across the Council resulting in:

- gaps in Council wide knowledge of the local authority framework of responsibilities and duties within which we have to operate;
- inability to deliver the services in accordance with all duties and responsibilities due to lack of resource:

In each case leading to increased risk of challenges.

Reduction and changes in front-line services, discretionary and statutory, will lead to increased risks of challenge from users and other stakeholders affected.



Risk Owner(s)

Davina Fiore

Councillor Huw Thomas
Leader

What we've done/are currently doing to achieve the Residual Risk Rating

- Professional internal legal and financial advice provided to a high standard.
- Maintaining robust decision-making process by providing legal implications on all Council, Cabinet and Committee reports and Officer Decision Reports at Director level
- Appropriate use of NPS Legal Services by Solicitors Framework to increase resilience where it is necessary to outsource legal work
- Dedicated Corporate teams in specialist areas e.g., equalities, FOI / DPA
- Sharing training/publications received internally to the legal department and when necessary to client departments
- Encourage Directorates to ensure Committee and Cabinet reports are discussed at preliminary stage in development to ensure all legal issues are addressed early through client department relationships
- Decision Making Training to both the Senior Management Forum and the Managers Forum carried out in 2020 and Pre-Election Period and Decision-making Pre and Post the Local Election briefings given to the Senior Managers Forum and the Cardiff Managers Forum in January 2022
- Decision Making training session held for the Environment Directorate managers in Jan 2022
- Decision making training provided to Councillors and Cabinet as part of induction training.

What we plan to do to meet target

- Where identified, provide guidance based on standard precedents for use in cases of low value/low risk/repetitive matters to minimise the gaps in Council wide knowledge **ONGOING**
- Provide, if requested, ad-hoc legal training to Directorates to develop knowledge within Directorates of specific statutory functions. **ONGOING**

Potential Impact(s)

- Increase in number of challenges and complaints with consequences in terms of already stretched resources and impact of adverse decisions
- Implementation of decisions delayed due to challenges and potentially fatally disrupted
- Impact on projects if reputation for sound management and implementation of projects is damaged
- Major incident
- Adverse press/media reaction
- Involvement from Welsh Government in terms of performance standards or measures
- Increased costs
- Impact on capacity to deal with proactive legal work

Type(s) of Impact

- Service Delivery
- Reputational
- Legal
- Financial

Linked Risks

Key Indicators / Measures used to monitor the risk

Number of Judicial Reviews and Number of Successful Challenges

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Governance and Audit Committee Action Plan and Recommendations

(Updated following meeting held on 15 November 2022)

1. Action Plan

Minute No. /Agenda No.	Actions	Timeline	Action Owner
	Finance (Budget)		
	Governance & Risk Management		
	Audit Wales (AW)		
19.07.22	Finance and Democratic services to provide an initial position statement in respect to progress in making improvements in process and the risk identified in the Audit Wales Audit Plan for the Council in relation to related parties' disclosure requirements.		
	Internal Audit		
	Treasury Management		
	Operational Items		
23.03.21	Committee to be provided, in due course, with information on the preparation for 'IFRS 16 – Leases' for the Statement of Accounts 2022/23.		AH
02.04.19	Once disciplinary procedures have concluded within the Waste Management Service, Audit Committee to be informed of the terms of reference and approach for delivering the associated Post Investigation Review.	Interim confidential assurance briefing paper circulated 3.06.2021	CL / CP
	AW Tracker/Other Studies		
	Performance		
19.07.22	Committee to be provided with the suite of complaints handling KPIs once approved by the Halo Board.		IB
	Work Programme		
	Outstanding Actions		
	Correspondence		
	Scrutiny Engagement / Letters		

2. Recommendations

Committee Meeting Date	Agenda Item	Recommendation	Date Raised	Management Response	Target Action Date	Status
27.09.22	Paul Orders, Chief Executive Draft Well-being (Self-Assessment) Report 2021/22	1. We recommend that the draft Strategic Assessments under each Wellbeing Objective are reviewed to: - a. ensure the overall evaluative conclusions are explicitly recorded, b. consider if they provide sufficient emphasis on outcomes.	10.10.22	Accepted - For each Well-being Objective section of the draft report, the Strategic Evaluation section has been reviewed following Committee and amended to provide a stronger evaluative assessment of performance. The Council commits to work in consultation with the Committee on further implementing this recommendation in the forthcoming mid-year assessment and in future Annual Well-being Reports.	17.10.22	Open
		2. The Committee recognises the well-structured and comprehensive self-assessment process. However, we recommend the Council considers if the Annual Well-Being Report adequately records conclusions on the extent to which it meets its "performance requirements" namely: - a. It is exercising its functions effectively, b. It is using its resources economically, efficiently and effectively, c. Its governance is effective for securing the above		Accepted - The Council has clarified in the revised draft report that it considers that the self-assessment process and the Annual Well-being Report ensures that Council is meeting the statutory performance requirements. The Council commits to work in consultation with the Committee on continuing to strengthen the Council's approach to future Annual Well-being Reports.	17.10.22	Open
		3. It is considered that the narrative self-assessment within the "Key Successes" sections have an emphasis on input activities, we recommend that for future annual Self-Assessment Reports, that the Council consider whether a stronger focus on outcomes can be applied.		Accepted - The Council will review the Key Successes sections of future reports to ensure an appropriate balance between input, output and outcomes is presented.	15.12.22	Open

Correspondence

The Governance and Audit Committee and each of the Council's Scrutiny Committees have established an arrangement to share and inform each other of their work programmes, enquiries and outcomes, in accordance with the steps agreed at the Scrutiny Chairs' Liaison Forum on 6 December 2021.

As part of this process, the Chair of the Governance and Audit Committee and the Audit Manager have been copied into the following Scrutiny Committee letters over the reporting period. Where responses have been received at the time of reporting, these are also included for information.

Each of the letters have been reviewed by the Audit Manager who has provided comments to the Committee Chairperson.

The information contained within the letters published is useful for Governance and Audit Committee Member awareness of the activities and lines of enquiry of the Council's Scrutiny Committees.

In considering the terms of reference of the Governance and Audit Committee, and the correspondence received, it is not considered that any updates to the Committee work programme are required.

For the information of the wider Committee, the published letters circulated to the Chair of the Governance and Audit Committee and the Audit Manager since the last Committee meeting were as follows.

Chris Pyke

Audit Manager
18 November 2022

Children and Young People Scrutiny Committee
No correspondence issued over the reporting period

Community and Adult Services Scrutiny Committee

Committee Date	Agenda Item No.	Item Background Papers	Correspondence Following Committee Meeting
Monday 14 th November 2022	Agenda item 3	A New Housing Partnership <i>Non-Confidential</i>	Link to Correspondence (pages 3-6)

Economy and Culture Scrutiny Committee

Committee Date	Agenda Item No.	Item Background Papers	Correspondence Following Committee Meeting
Wednesday 16 th November 2022	Agenda item 3	Shared Prosperity Fund (SPF)	Link to Correspondence (pages 3-5)

Environmental Scrutiny Committee

Committee Date	Agenda Item No.	Item Background Papers	Correspondence Following Committee Meeting
Thursday 10 November 2022	Agenda item 4 Agenda item 5	<ul style="list-style-type: none"> • Local Development Plan Annual Monitoring Report. • Cabinets response to the Replacement Local Development Plan Task & Finish Inquiry recommendations. 	Link to Correspondence (pages 3-8)

Governance & Audit Committee

No correspondence issued over the reporting period **Page 363**

Policy Review and Performance Scrutiny Committee

Committee Date	Agenda Item No.	Item Background Papers	Correspondence Following Committee Meeting
Tuesday 15 th November 2022	Agenda item 4	Budget Monitoring m6 2022/23	Link to Correspondence (pages 3-6)
Tuesday 15 th November 2022	Agenda item 5	Capital Programme m6 2022/23	Link to Correspondence (pages 7-10)

Scrutiny Work Programmes

Committee Date	Agenda Item No.	Item Background Papers	Latest Published Work Programme
Wednesday 19 th October 2022	Agenda item 8	Children and Young People Scrutiny Committee	Work Programme 2022/23
Monday 14 November 2022	Agenda Item 6	Community & Adult Services Scrutiny Committee	Work Programme 2022/23
Tuesday 4 th October 2022	Agenda Item 5	Economy & Culture Scrutiny Committee	Work Programme 2022/23
Thursday 10 November 2022	Agenda Item 6	Environmental Scrutiny Committee	Draft Forward Work Plan 2022/23
Monday 26 th September 2022	Agenda Item 17	Policy Review and Performance Scrutiny Committee	Work Programme 2022/23

1. Current Work Programme 2022/23:

Area	Tuesday 19.07.22 (2pm)	Tuesday 27.09.22 (4.30pm)	Tuesday 15.11.22 (1pm)	Tuesday 29.11.22 (2pm)	Tuesday 24.01.23 (4:30pm)	Tuesday 21.03.23 (2pm)	Tuesday 18.07.23 (2pm) TBC
Audit Wales (AW)	Annual Audit Plan 2022			Summary Report of Assurance and Risk Assessment Work	Annual Audit Summary Report		Annual Audit Plan 2023
	Cardiff & Vale Pension Fund Audit Plan 2022		ISA 260 and Audited Statement of Accounts 2021/22 for Cardiff & Vale of Glamorgan Pension Fund	Follow-up Waste Management Review	* ISA 260 and Audited Statement of Accounts 2021/22 for Cardiff Council including; Cardiff Harbour Authority & Trust Funds		Cardiff & Vale Pension Fund Audit Plan 2023
				Follow-up Leisure Review			
				Combined Springing Forward Report			
	AW Work Programme and Timetable Update			AW Work Programme and Timetable Update	AW Work Programme and Timetable Update	AW Work Programme and Timetable Update	AW Work Programme and Timetable Update
Performance		Draft Year-End Self-Assessment Report 2021/22			Mid-Year Self-Assessment Report Update		Draft Year-End Self-Assessment Report 2022/23
	Council Complaints and Compliments – Arrangements and Annual Report 2021/22			Council Complaints – Mid Year Report			
Treasury Management		Treasury Management Annual Report	Half Year Report		Draft Treasury Management Strategy 2023/24	Treasury Management Practices	
Finance	Financial Update including Resilience Issues	Financial Update including Resilience Issues	Financial Update including Resilience Issues		Financial Update including Resilience Issues	Financial Update including Resilience Issues	Financial Update including Resilience Issues
	Draft Statement of Accounts 2021/22					Statement of Accounts 2022/23: Accounting Policies and Timescales	Draft Statement of Accounts 2022/23
Internal Audit	Audit and Investigation Team - Progress Update			Audit and Investigation Team - Progress Update	Audit and Investigation Team - Progress Update	Audit and Investigation Team - Progress Update	Audit and Investigation Team - Progress Update
	Internal Audit Annual Report 2021/22	Counter-Fraud Annual Report 2021/22			Draft Internal Audit Charter & Summary Audit Plan 2023/24	Audit Charter and Audit Plan 2023/24	Internal Audit Annual Report 2022/23
					** Public Sector Internal Audit Standards (PSIAS) Peer Assessment / External Quality Assessment		
Governance and Risk Management	Governance and Audit Committee Annual Report 2021/22						Governance and Audit Committee Annual Report 2022/23
	Draft Annual Governance Statement 2021/22				Senior Management Assurance Statement and AGS Action Plan 2022/23 (Mid-Year)		Draft Annual Governance Statement 2022/23
	Corporate Risk Management (Year-End)	Corporate Risk Management Update		Corporate Risk Management 2022/23 (Mid-Year)		Corporate Risk Management (Q3)	Corporate Risk Management (Year-End)
	Recommendation Tracker – Reports of External Review Bodies					Recommendation Tracker – Reports of External Review Bodies	
Senior Officer Updates (Operational Matters / Key Risks / Other)		Chief Executive – Update on the Council's Control Environment	Deborah Driffield - Update on Children's Services Directorate Control Environment		TBC – Melanie Godfrey - Update on Education & Lifelong Learning Directorate Control Environment	TBC – Jane Thomas - Update on Adults, Housing & Communities Directorate Control Environment	TBC - Chief Executive – Update on the Council's Control Environment

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Agenda Item 11

2. Matters to be addressed outside of formal Committee meetings during 2022/23:

Governance and Audit Committee <ul style="list-style-type: none"> Annual self-assessment workshop (24.01.23) Training and development sessions. 	General <ul style="list-style-type: none"> Correspondence, publications and reports for information purposes Time sensitive consultation. 	Director / Senior Officer Assurance <ul style="list-style-type: none"> Use of letters, correspondence, and video / telephone meetings as necessary.
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* Timing of item subject to completion of external audit **Timing subject to completion of review

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