

Cyngor Sir CEREDIGION County Council

Adroddiad i'r:	Pwyllgor Llywodraethu ac Asesu
Dyddiad:	27ain Medi 2023
Lleoliad:	Hybrid
Teitl:	Hunan-asesu Pwyllgor Llywodraethu ac Asesu 2022-2023
Pwrpas yr Adroddiad:	Ystyried gallu'r Pwyllgor Llywodraethu ac Asesu i Hunan-asesu.
Ar gyfer:	Argymhelliad
Portffolio'r Cabinet ac Aelod y Cabinet:	Mathew Vaux, Aelod y Cabinet dros Bartneriaethau, Gwasanaethau Tai, Cyfreithiol a Llywodraethu a Diogelu'r Cyhoedd.

Cefndir

Mae'r Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth (CIPFA) *Pwyllgorau Asesu: Arweiniad Ymarferol ar gyfer Awdurdodau Lleol a Pholisi* (Argraffiad 2018) yn nodi canllawiau ar swyddogaeth a gweithrediad pwyllgorau Asesu.

Yn 2022, cyhoeddodd y CIPFA ddiwygiad o'r "*Pwyllgorau Llywodraethu ac Asesu: Arweiniad Ymarferol ar gyfer Awdurdodau Lleol a Pholisi*". Canllawiau sy'n nodi swyddogaeth a gofynion gweithredu hunanasesu pwyllgorau Llywodraethu ac Archwilio gan gynnwys hunanasesu.

Nod y canllaw yw:

- cynorthwyo aelodau'r Pwyllgor Llywodraethu ac Asesu i ddeall pwrpas y pwyllgor, a swyddogaethau craidd (ac yn bosibl, ehangach), eu dyletswyddau fel aelodau, annibyniaeth ac atebolrwydd, ac effeithlonrwydd.
- meysydd lle gall pwyllgorau archwilio ddylanwadu arnynt, ychwanegu gwerth, a chefnogi llywodraethu cyffredinol o fewn yr awdurdod.

Hunan-asesu

Mae Canllawiau 2022 yn cynnwys canllawiau ar ddatblygu effeithiolrwydd ac yn argymhell bod y Pwyllgor Llywodraethu ac Asesu yn ystyried:

- ei fod yn gweithredu yn unol â'r arferion sy'n cael ei argymhell yng Nghanllawiau 2022,

- a yw'n cydymffurfio ag unrhyw ddeddfwriaeth berthnasol.
- i fyfyrio ar sut/a yw wedi cyflawni ei gylch gorchwyl/swyddogaethau craidd,
- ystyried sut mae'n gweithredu (e.e. hyfforddi, cefnogi a datblygu profiad/gwybodaeth),
- ei effeithiolrwydd (effaith ar ansawdd llywodraethu, rheolaeth fewnol, rheoli risg a threfniadau archwilio boddhaol) ac unrhyw adborth gan y rhai sy'n rhyngweithio ag ef,
- Mae angen adolygu gwybodaeth a sgiliau'r aelodau,
- Gwerthuso ei effaith a nodi meysydd i'w gwella.

Yn ogystal, dylid ystyried y canlynol:

- Cyfraniad ac effaith gadarnhaol y Pwyllgor Llywodraethu ac Asesu ar waith yr awdurdod
- effaith y Pwyllgor Llywodraethu ac Asesu
- darganfod meysydd i'w gwella
- hyfforddiant
- Cadeirydd y Pwyllgor Llywodraethu ac Asesu yn darparu adborth cyffredinol unigol i'r aelodau

Mae Canllawiau 2022 yn argymhell bod y Pwyllgor Llywodraethu ac Asesu yn rhoi adroddiad ar eu heffeithlonrwydd yn adroddiad blynyddol y Cadeirydd.

Hunan-asesiad y Pwyllgor Llywodraethu ac Asesu 2022-2023

Yn dilyn cylchrediad o arolwg a gweithdy, ar 10fed Mawrth 2022 ystyriwyd drafft Hunan-asesu a Gwerthusiad o'r Adolygiad Effeithlonrwydd gan y Pwyllgor Llywodraethu ac Asesu ('y Pwyllgor'). Cytunwyd y byddai'r ddogfen yn cael ei hail-ystyried er mwyn cyflwyno adolygiad terfynol yn y cyfarfod Pwyllgor nesaf.

Yng nghyfarfod y Pwyllgor 7fed Mehefin 2022, cadarnhawyd bod y drafft Hunan-asesu a Gwerthuso Effeithlonrwydd wedi'i ychwanegu at y Blaenraglen Waith dan y cyfarfod a oedd wedi'i drefnu ar gyfer Medi 2022 yn y gobaith y byddai Gweithdy wedi'i drefnu ar gyfer y Pwyllgor newydd o flaen llaw i'r cyfarfod er mwyn ail-ystyried y ddogfen a thrafod sgiliau'r Pwyllgor newydd. Cytunwyd y byddai gweithdy'n cael ei gynnal cyn y cyfarfod ym mis Medi er mwyn coladu sgiliau Aelodau'r Pwyllgor.

. Cynhaliwyd gweithdy ym mis Tachwedd 2022.

Cynhaliwyd gweithdy pellach ar 13/06.23 er mwyn i'r Pwyllgor ystyried y drafft Hunan-asesu a Gwerthusiad o'r Adolygiad Effeithlonrwydd. Mae'r ddogfen Hunan-asesu ymarfer dda wedi'i atodi a'i chwblhau (gweler Atodiad 1-"Atodiad E")

Ni gyflawnwyd gan y Pwyllgor yr adnodd CIPFA 'Gwerthuso effaith ac effeithiolrwydd y pwyllgor asesu' ("Atodiad F")

Y Sefyllfa Bresennol

Mae angen i'r Pwyllgor erbyn hyn ystyried:

- os ydy'r ymarfer hunanasesu wedi'i gwblhau ar gyfer 2022-23
- Yn y dyfodol, mae'n dymuno defnyddio offer '*Hunanasesiad o arfer da*' CIPFA a '*Gwerthuso effaith ac effeithiolrwydd y pwyllgor archwilio*', neu ddefnyddio dull arall o hunanasesu.

Argymhellion: bod y Pwyllgor Llywodraethu ac Archwilio yn:

- 1) nodi cynnwys y ddogfen drafft 'Hunan-asesu arfer dda' (i **atodiad 1**)
- 2) ystyried os yw'r ymarferion hunanasesu ar gyfer 2022-23 wedi'i gwblhau; a
- 3) Yn ystyried a yw'r Pwyllgor yn dymuno cynnal gweithdrefn hunanasesu ddiwygiedig ar gyfer proses hunanasesu 2023-2024.

Rhesymau dros yr Awgrymiadau: Bod y Pwyllgor Llywodraethu ac Asesu yn fodlon bod y trefniadau sicrwydd effeithiol mewn lle er mwyn rheoli materion ariannol, rheolaeth risg, rheolaeth fewnol a threfniadau llywodraethu corfforaethol yr awdurdod.

Atodiadau: Atodiad 1 -Adnodd 'Hunan-asesu ac arfer dda' y CIPFA, a gwblhawyd gan y Pwyllgor Llywodraethu ac Asesu (Atodiad E)

Pennaeth y Gwasanaeth: Elin Prysor-Swyddog Arweiniol Corfforaethol:Gwasanaeth Llywodraethu a Chyfreithiol (a Swyddog Asesu)

Swyddog Adrodd: Hannah Rees, Swyddog Llywodraethu

Dyddiad: 6/9/23

Self-assessment of good practice

This appendix provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and this publication. Where an audit committee has a high degree of performance against the good practice principles, it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee.

A regular self-assessment should be used to support the planning of the audit committee work programme and training plans. It will also inform the annual report.

Good practice questions	Does not comply	Partially complies and extent of improvement needed*			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5

Audit committee purpose and governance

- 1 Does the authority have a dedicated audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?
- 2 Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?
- 3 Has the committee maintained its advisory role by not taking on any decision-making powers?
- 4 Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?
- 5 Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?
- 6 Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?
- 7 Does the governing body hold the audit committee to account for its performance at least annually?

* Where the committee does not fully comply with an element, three options are available to allow distinctions between aspects that require significant improvement and those only requiring minor changes.

Good practice questions	Does not comply					Partially complies and extent of improvement needed					Fully complies														
	Major improvement					Significant improvement					Moderate improvement					Minor improvement					No further improvement				
Weighting of answers	0					1					2					3					5				
8 Does the committee publish an annual report in accordance with the 2022 guidance, including:																									
<ul style="list-style-type: none"> compliance with the CIPFA Position Statement 2022 																									
<ul style="list-style-type: none"> results of the annual evaluation, development work undertaken and planned improvements 																									
<ul style="list-style-type: none"> how it has fulfilled its terms of reference and the key issues escalated in the year? 																									
Functions of the committee																									
9 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?																									
Governance arrangements																									
Risk management arrangements																									
Internal control arrangements, including:																									
<ul style="list-style-type: none"> financial management value for money ethics and standards counter fraud and corruption 																									
Annual governance statement																									
Financial reporting																									
Assurance framework																									
Internal audit																									
External audit																									
10 Over the last year, has adequate consideration been given to all core areas?																									
11 Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?																									
12 Has the committee met privately with the external auditors and head of internal audit in the last year?																									

Good practice questions	Does not comply					Partially complies and extent of improvement needed					Fully complies														
	Major improvement					Significant improvement					Moderate improvement					Minor improvement					No further improvement				
Weighting of answers	0					1					2					3					5				

Membership and support

13 Has the committee been established in accordance with the 2022 guidance as follows?

- Separation from executive
- A size that is not unwieldy and avoids use of substitutes
- Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation

14 Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?

15 Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?

16 Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?

17 Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?

18 Is adequate secretariat and administrative support provided to the committee?

19 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?

Effectiveness of the committee

20 Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?

21 Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?

22 Are meetings effective with a good level of discussion and engagement from all the members?

23 Has the committee maintained a non-political approach to discussions throughout?

Good practice questions	Partially complies and extent of improvement needed				Fully complies	
	Does not comply	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5	
24 Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?						
25 Does the committee make recommendations for the improvement of governance, risk and control arrangements?						
26 Do audit committee recommendations have traction with those in leadership roles?						
27 Has the committee evaluated whether and how it is adding value to the organisation?						
28 Does the committee have an action plan to improve any areas of weakness?						
29 Has this assessment been undertaken collaboratively with the audit committee members?						
Subtotal score						
Total score						
Maximum possible score						200**

** 40 questions/sub-questions multiplied by five.